



2016 return for Qian-Xing Chiu

Thank you for using H&R Block Tax Software.
Downloaded on: **2017-04-01**

Name: **Qian-Xing Chiu**
Tax year: 2016
CRA return - NETFILE confirmation number: **516X7WC41N3**

Important: this copy of your return is for your records only. Don't send it to the CRA.

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2016****Income Tax and Benefit Return****Step 1 – Identification and other information**ON **8****Identification**

Print your name and address below.

First name and initial

Qian-Xing

Last name

Chiu

Mailing address: Apt No – Street No Street name

182 Baldwin Street

PO Box

RR

City

Toronto

Prov./Terr.

O N

Postal code

M 5 T 1 L 8**Email address**I understand that by providing an email address, I am **registering** for online mail.
I **have read** and I **accept the terms and conditions** on page 17 of the guide.Enter an email address: **xingcbrew@gmail.com****Information about your residence**Enter your province or territory of residence on **December 31, 2016**:**Ontario**Enter the province or territory where you **currently** reside if it is not the same as your mailing address above:

If you were self-employed in 2016, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2016**, enter the date of:Month Day
entry

or

Month Day
departure **Information about you**

Enter your social insurance number (SIN):

5 4 2 4 3 8 3 5 3

Year Month Day

Enter your date of birth:

1 9 9 0 0 3 2 4

Your language of correspondence:

English

Français

Votre langue de correspondance :

**Is this return for a deceased person?**If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2016:

- 1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN:

9 3 4 3 6 9 7 4 5

Enter his or her first name:

Benjamin

Enter his or her net income for 2016 to claim certain credits:

56,981.69

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2016:

1 ☒

Do not use this area

**Elections Canada** (For more information, see page 19 in the guide.)A) Do you have Canadian citizenship?..... Yes ☒ 1 No ☐ 2Answer the following question **only if you have Canadian citizenship**.B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes ☒ 1 No ☐ 2Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.

Do not use this area

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Step 1 – Identification and other information (continued)

Protected B when completed **2**

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2016, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. **266** Yes ☐ 1 No ☒ 2

If **yes**, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2016, see "Other foreign property" in the guide.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Employment income (box 14 of all T4 slips)	101	37,709.67
Commissions included on line 101 (box 42 of all T4 slips)	102	
Wage loss replacement contributions (see line 101 in the guide)	103	
Other employment income	104 +	
Old age security pension (box 18 of the T4A(OAS) slip)	113 +	
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +	
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152	
Other pensions and superannuation	115 +	
Elected split-pension amount (attach Form T1032)	116 +	
Universal child care benefit (UCCB)	117 +	
UCCB amount designated to a dependant	185	
Employment insurance and other benefits (box 14 of the T4E slip)	119 +	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	120 +	84.77
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180	
Interest and other investment income (attach Schedule 4)	121 +	475.88
Net partnership income: limited or non-active partners only	122 +	
Registered disability savings plan income	125 +	
Rental income Gross 160	Net 126 +	
Taxable capital gains (attach Schedule 3)	127 +	393.75
Support payments received Total 158	Taxable amount 128 +	
RRSP income (from all T4RSP slips)	129 +	
Other income Specify:	130 +	
Self-employment income		
Business income Gross 162	Net 135 +	
Professional income Gross 164	Net 137 +	
Commission income Gross 166	Net 139 +	
Farming income Gross 168	Net 141 +	
Fishing income Gross 170	Net 143 +	
Workers' compensation benefits (box 10 of the T5007 slip)	144	
Social assistance payments	145 +	
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +	
Add lines 144, 145, and 146 (see line 250 in the guide).	=	147 +
Add lines 101, 104 to 143, and 147.	This is your total income . 150 =	38,664.07

Attach only the documents (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.	150	38,664.07
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +	
PRPP employer contributions (amount from your PRPP contribution receipts)	205	
Deduction for elected split-pension amount (attach Form T1032)	210 +	
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +	
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +	
Child care expenses (attach Form T778)	214 +	
Disability supports deduction	215 +	
Business investment loss Gross 228 Allowable deduction	217 +	
Moving expenses	218 +	
Support payments made Total 230 Allowable deduction	220 +	
Carrying charges and interest expenses (attach Schedule 4)	221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222 +	
Exploration and development expenses (attach Form T1229)	224 +	
Other employment expenses	229 +	
Clergy residence deduction	231 +	
Other deductions Specify:	232 +	
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233 =	
Line 150 minus line 233 (if negative, enter "0") This is your net income before adjustments .	234 =	38,664.07
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.	235 –	
Line 234 minus line 235 (if negative, enter "0") This is your net income .	236 =	38,664.07

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244	
Employee home relocation loan deduction (box 37 of all T4 slips)	248 +	
Security options deductions	249 +	
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +	
Limited partnership losses of other years	251 +	
Non-capital losses of other years	252 +	
Net capital losses of other years	253 +	
Capital gains deduction	254 +	
Northern residents deductions (attach Form T2222)	255 +	
Additional deductions Specify:	256 +	
Add lines 244 to 256.	257 =	
Line 236 minus line 257 (if negative, enter "0") This is your taxable income .	260 =	38,664.07

Step 5 – Federal tax and provincial or territorial tax

Use Schedule 1 to calculate your federal tax and Form 428 to calculate your provincial or territorial tax.

Protected B when completed 4

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T1-2016

Federal Tax

Schedule 1

This is **Step 5** in completing your return. Complete this schedule and **attach** a copy to your return.
For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$11,474	300	11,474.00	1
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	301 +		2
Spouse or common-law partner amount (attach Schedule 5)		303 +		3
Amount for an eligible dependant (attach Schedule 5)		305 +		4
Family caregiver amount for infirm children under 18 years of age				
Number of children for whom you are claiming the family caregiver amount	352	× \$2,121 =	367 +	5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306 +		6
CPP or QPP contributions:				
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308 +	1,666.13	7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310 +		8
Employment insurance premiums:				
through employment from box 18 and box 55 of all T4 slips (maximum \$955.04)		312 +	708.94	9
on self-employment and other eligible earnings (attach Schedule 13)		317 +		10
Volunteer firefighters' amount		362 +		11
Search and rescue volunteers' amount		395 +		12
Canada employment amount				
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,161)		363 +	1,161.00	13
Public transit amount		364 +		14
Children's arts amount		370 +		15
Home accessibility expenses (attach Schedule 12)		398 +		16
Home buyers' amount		369 +		17
Adoption expenses		313 +		18
Pension income amount (use the federal worksheet) (maximum \$2,000)		314 +		19
Caregiver amount (attach Schedule 5)		315 +		20
Disability amount (for self) (claim \$8,001, or if you were under 18 years of age, use the federal worksheet)		316 +		21
Disability amount transferred from a dependant (use the federal worksheet)		318 +		22
Interest paid on your student loans		319 +		23
Your tuition, education, and textbook amounts (attach Schedule 11)		323 +		24
Tuition, education, and textbook amounts transferred from a child		324 +		25
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326 +		26
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	330		27	
Enter \$2,237 or 3% of line 236 of your return, whichever is less.		– 1,159.92	28	
Line 27 minus line 28 (if negative, enter "0")		=	29	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 +		30	
Add lines 29 and 30.		=	332 +	31
Add lines 1 to 26, and line 31.			335 = 15,010.07	32
Federal non-refundable tax credit rate		×	15%	33
Multiply line 32 by line 33.			338 = 2,251.51	34
Donations and gifts (attach Schedule 9)		349 +	21.00	35
Add lines 34 and 35.				
Enter this amount on line 48 on the next page.	Total federal non-refundable tax credits	350 =	2,272.51	36

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

38,664.07 37

Complete the appropriate column depending on the amount on line 37.

Line 37 is **\$45,282** or less

Line 37 is more than **\$45,282** but not more than **\$90,563**

Line 37 is more than **\$90,563** but not more than **\$140,388**

Line 37 is more than **\$140,388** but not more than **\$200,000**

Line 37 is more than **\$200,000**

Enter the amount from line 37.

38,664.07

Line 38 minus line 39 (cannot be negative)

– 0.00

– 45,282.00

– 90,563.00

– 140,388.00

– 200,000.00

38

39

Multiply line 40 by line 41.

× 15%

× 20.5%

× 26%

× 29%

× 33%

40

41

= **5,799.61**

=

=

=

=

42

+ 0.00

+ 6,792.00

+ 16,075.00

+ 29,029.00

+ 46,317.00

43

Add lines 42 and 43.

= **5,799.61**

=

=

=

=

44

Step 3 – Net federal tax

Enter the amount from line 44.

5,799.61 45

Federal tax on split income (from line 5 of Form T1206)

424 + **•46**

Add lines 45 and 46.

404 = **5,799.61** ▶ **5,799.61** 47

Enter your total federal non-refundable tax credits from line 36 on the previous page.

350 **2,272.51** 48

Federal dividend tax credit

425 + **12.73** •49

Minimum tax carryover (attach Form T691)

427 + **•50**

Add lines 48, 49, and 50.

= **2,285.24** ▶ – **2,285.24** 51

Line 47 minus line 51 (if negative, enter "0")

Basic federal tax 429 = **3,514.37** 52

Federal foreign tax credit (attach Form T2209)

405 – **43.41** 53

Line 52 minus line 53 (if negative, enter "0")

Federal tax 406 = **3,470.96** 54

Total federal political contributions (attach receipts)

409 55

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) 410 •56

Investment tax credit (attach Form T2038(IND))

412 + **•57**

Labour-sponsored funds tax credit (see lines 413, 414, 411 and 419 in the guide)

Net cost of shares of a federally registered fund

411

Allowable credit 419 +

•58

Net cost of shares of a provincially registered fund

413

Allowable credit 414 +

•59

Add lines 56 to 59.

416 = – 60

Line 54 minus line 60 (if negative, enter "0")

If you have an amount on line 46 above, see Form T1206.

417 = **3,470.96** 61

Working income tax benefit advance payments received (box 10 of the RC210 slip)

415 + **•62**

Special taxes (see line 418 in the guide)

418 + 63

Add lines 61, 62, and 63.

Enter this amount on line 420 of your return.

Net federal tax 420 = **3,470.96** 64

T1-2016

Capital Gains (or Losses) in 2016

Schedule 3

For more information, see line 127 in the *General Income Tax and Benefit Guide*, and Guide T4037, *Capital Gains*. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

Note: If you have a business investment loss, see line 217 in the guide.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
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1. Qualified small business corporation shares (Report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)

Number	Name of corp. and class of shares				
Total		106		Gain (or loss)	107

2. Qualified farm or fishing property

Address or legal description	Prov./Terr.				
Total		109		Gain (or loss)	110+

Mortgage foreclosures and conditional sales reposessions – Address or legal description	Prov./Terr.				
Total		123		Gain (or loss)	124+

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (Report capital gains (or losses) shown on T5, T5013, T4PS, and T3 information slips on line 174 or line 176.)

Number	Name of fund/corp. and class of shares				
Total		131		Gain (or loss)	132+

4. Real estate, depreciable property, and other properties (see the next page for a principal residence)

Address or legal description	Prov./Terr.				
Total		136		Gain (or loss)	138+

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer			
Total		151		Gain (or loss)	153+

6. Other mortgage foreclosures and conditional sales reposessions

Address or legal description	Prov./Terr.				
Total		154		Gain (or loss)	155+

7. Personal-use property (provide a full description) (see the next page for a principal residence)

				Gain only	158+

8. Listed personal property (LPP) (full description)

				Net gain only	159+

Note: You can only apply LPP losses against LPP gains.

Subtract: unapplied LPP losses from other years

—

Net gain only

159+

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in 3 above)

161—

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657)

173

T5, T5013, and T4PS information slips – Capital gains (or losses)

174+

T3 information slips – Capital gains (or losses)

176+

787.50

Capital loss from a reduction in your business investment loss

178—

Add lines 107, 110, 124, 132, 138, 153, 155, 158, 159, 174, 176. Subtract lines 161 and 178.

Total of all gains (or losses) in column 5 before reserves

191=

787.50

Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)

192+

Add lines 191 and 192.

Total capital gains (or losses)

197=

787.50

Multiply the amount on line 197 by 50%. Enter the taxable capital gains on line 127 of your return. If it is a net capital loss, see line 127 in the guide.

Taxable capital gains (or net capital loss) in 2016

199=

393.75

Principal residence

Complete this section if you disposed of a property (or properties) in 2016 for which you are claiming a principal residence exemption. Generally, you can only designate one property as your principal residence for any specific year, except where you sell a principal residence and buy another in the same year. For information about designating a principal residence and what qualifies as a principal residence, go to cra.gc.ca/capitalgains/ and select "Principal residence and other real estate", or see Chapter 6 of Guide T4037, *Capital Gains*, or Income Tax Folio S1-F3-C2, *Principal Residence*.

For information on how to report the gain or loss on a part of your principal residence you used to produce income, see the section "Real estate, depreciable property and other properties" in Chapter 2 of Guide 4037, *Capital Gains*, and Income Tax Folio S1-F3-C2, *Principal Residence*.

If you were not a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce the amount of the principal residence exemption or eliminate it. For more information, contact us.

Principal residence designation

Tick the box that applies, complete the chart below and enter the full amount of the proceeds of disposition for the property.

- 179** 1 ☐ I designate the property described below to have been my principal residence for **all years owned**.
- 2 ☐ I designate the property described below to have been my principal residence for **some, but not all, years owned** (see note below).
- 3 ☐ I designate the **properties** described below to have been my principal residences for **some or all of the years owned** (see note below).

Note: To calculate your capital gain for the years that a property was not designated to be your principal residence, complete Form T2091(IND), *Designation of a property as a principal residence by an individual*.

Address		Year of acquisition	Proceeds of disposition
Street No Street name City		181	
Prov./Terr.	Postal code Country		
Street No Street name City			
Prov./Terr.	Postal code Country		
Street No Street name City			+
Prov./Terr.	Postal code Country		
Street No Street name City			+
Prov./Terr.	Postal code Country		
		Total 182	=

If you need more space, attach a separate sheet paper.

T1-2016

Statement of Investment Income

Schedule 4

State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends other than eligible dividends (specify):		1
	+	2
	+	3
Add lines 1 to 3, and enter this amount on line 180 of your return.	180 =	4

Taxable amount of eligible dividends (specify): T3	+	84.77	5
	+		6
	+		7
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =	84.77	8

II – Interest and other investment income

Specify: T3		475.88	9
	+		10
Income from foreign sources (specify):	+		11
Add lines 9 to 11. Enter this amount on line 121 of your return.	121 =	475.88	12

III – Carrying charges and interest expenses

Carrying charges (specify):			13
Interest expenses (specify):	+		14
Add lines 13 and 14. Enter this amount on line 221 of your return.	221 =		15

See the privacy notice on your return.

5000-S4



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T1-2016

Statement of Investment Income

Schedule 4

State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends other than eligible dividends (specify):		1
	+	2
	+	3
Add lines 1 to 3, and enter this amount on line 180 of your return.	180 =	4

Taxable amount of eligible dividends (specify): T3	+	84.77	5
	+		6
	+		7
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =	84.77	8

II – Interest and other investment income

Specify: T3		475.88	9
	+		10
Income from foreign sources (specify):	+		11
Add lines 9 to 11. Enter this amount on line 121 of your return.	121 =	475.88	12

III – Carrying charges and interest expenses

Carrying charges (specify):			13
Interest expenses (specify):	+		14
Add lines 13 and 14. Enter this amount on line 221 of your return.	221 =		15

See the privacy notice on your return.

5000-S4

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2016 if you were **a resident of a province or territory other than Quebec** on December 31, 2016, and have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead complete Form RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments for 2016*.

Part 1 – If you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and had to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions. Read **Part 1** of this schedule.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part to calculate your CPP contributions and any overpayment of CPP made through employment. If you are reporting self-employment or elective income **and** employment income, you must complete **Part 5**.

Part 4 or Part 5 – Complete one of these parts to calculate your CPP contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

For more information, see line 222 in the guide.

Complete **Part 4** if you are reporting **only** self-employment or elective income.

Complete **Part 5** if you are reporting self-employment or elective income **and** employment income. You must first complete **Part 3**.

Attach a copy of this schedule to your return.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2016 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2016 and elected in 2016 to stop paying CPP contributions or revoked in 2016 an election made in a prior year, you should have already completed Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, and sent it to us and your employer(s).

If you had **only self-employment** income for 2016 and elect in 2016 to stop paying CPP contributions on your self-employment earnings, enter the month in 2016 for which you choose to start this election in **box 372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2016 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2016 for which you choose to revoke this election in **box 374** below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income and self-employment income in 2016 and wanted to elect to stop paying CPP contributions in 2016, or to revoke in 2016 an election made in a prior year, you should have completed Form CPT30 in 2016. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2016 but your intent was to elect in 2016 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 372** below, or if you want to revoke in 2016 an election made in a prior year, enter the month you want to resume contributing in **box 374** below. If you did not complete and submit Form CPT30 for 2016 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2016 on this schedule. To be valid, an election or revocation that begins in 2016 must be filed on or before June 15, 2018.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.

Month
372

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.

Month
374

Part 2 – Determine the number of months for the CPP calculation

Enter 12 in box A **unless** one or more of the situations below apply.

- If you turned 18 years of age in 2016, enter the number of months in the year after the month you turned 18.
- If for all of 2016 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2016, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2016, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2016, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2016 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372.
- If you were 65 to 70 years of age in 2016, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0".
- If you were 65 to 70 years of age in 2016, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2016, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2016 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374.
- If you turned 70 years of age in 2016 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age.
- If for all of 2016 you were 70 years of age or older, enter "0".
- If the individual died in 2016, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the **CPP** applies in 2016.

1 2 A

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your yearly maximum **CPP** pensionable earnings
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$54,900) **54,900.00** 1

Total CPP pensionable earnings

Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip).
If box 26 is blank, use box 14.

5549 **37,709.67** 2

Enter the amount from line 1 or the amount from line 2, whichever is **less**.

(maximum \$54,900) **37,709.67** 3

Enter your maximum basic CPP exemption

(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500) **– 3,500.00** 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0") (maximum \$51,400)

= 34,209.67 5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

5034 **1,666.13** • 6

Required contributions on CPP pensionable earnings:
Multiply the amount from line 5 by 4.95%.

(maximum \$2,544.30) **– 1,693.38** 7

Line 6 minus line 7 (if negative, enter "0")

CPP overpayment **=** 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 5.

Otherwise, enter the amount from line 6 or line 7, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 48 of the *General Income Tax and Benefit Guide*.

Monthly proration table for 2016

Part 3			Part 3 continued		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption*	Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption*
1	\$4,575	\$291.67	7	\$32,025	\$2,041.67
2	\$9,150	\$583.33	8	\$36,600	\$2,333.33
3	\$13,725	\$875.00	9	\$41,175	\$2,625.00
4	\$18,300	\$1,166.67	10	\$45,750	\$2,916.67
5	\$22,875	\$1,458.33	11	\$50,325	\$3,208.33
6	\$27,450	\$1,750.00	12	\$54,900	\$3,500.00

* If you started receiving CPP retirement benefits in 2016, your basic exemption may be prorated by the CRA.

Part 4 – CPP contributions on self-employment and other earnings ONLY (no employment income)

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373 +		2
Add lines 1 and 2 (if negative enter "0").			3
CPP pensionable earnings (maximum \$54,900)*	=		3
Basic exemption (maximum \$3,500)*	–	3,500.00	4
Line 3 minus line 4 (maximum \$51,400)	=		5
CPP rate	×	9.9%	6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.	=		7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.	=		8

Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2016).

Part 5 – CPP contributions on self-employment and other earnings when you have employment income

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373 +		2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	399 +		3
Add lines 1, 2, and 3.	=		4
Enter the amount from line 6 of Part 3.			5
Actual CPP contributions		1,666.13	5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.			
Enter the amount from line 5 above.	1,666.13	6	
Enter the amount from line 7 of Part 3.	– 1,693.38	7	
Line 6 minus line 7 (if negative, enter "0")	=		8
Line 5 minus line 8 (if negative, enter "0")	=	1,666.13	9
Multiply the amount from line 9 by 20.202.	=	33,659.19	10
Enter the amount from line 1 of Part 3.			11
CPP pensionable earnings (maximum \$54,900)		54,900.00	11
Enter the amount from line 4 of Part 3.			12
Basic exemption (maximum \$3,500)	–	3,500.00	12
Line 11 minus line 12 (if negative, enter "0")	=	51,400.00	13
Enter the amount from line 10.	–	33,659.19	14
Line 13 minus line 14 (if negative, enter "0")	=	17,740.81	15
Enter the amount from line 4 or line 15, whichever is less .			16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.			
Line 4 of Part 3 minus line 2 of Part 3		17	
Line 4 minus line 13 (if negative, enter "0")	–	18	
Line 17 minus line 18 (if negative, enter "0")	=		19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")	=		20
Multiply the amount from line 20 by 9.9%.	=		21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.	–		22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. **	=		23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.	=		24

Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2016).

** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you.

T1-2016

Donations and Gifts

Schedule 9

For more information, see line 349 in the guide and see Pamphlet P113, *Gifts and Income Tax*.

Attach a copy of this schedule to your return. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged				100.00	1
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)	329+				2
Donations made to registered universities outside Canada that are prescribed	333+				3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334+		40.00		4
Add lines 1 to 4.		Total eligible amount of charitable donations	=	140.00	5
Enter your net income from line 236 of your return.	38,664.07	6	× 75% =	28,998.06	7
Note: If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue completing the schedule from that line.					
Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337				8
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339+				9
Add lines 8 and 9.	=		× 25% =	+	11
Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is less .		Total donations limit	=	28,998.06	12
Allowable charitable donations (enter the amount from line 5 or line 12, whichever is less)	340				13
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342+				14
Add lines 13 and 14.	=			140.00	15
Enter \$200 or the amount from line 15, whichever is less .	-			140.00	16
Line 15 minus line 16. If your taxable income is less than \$200,000 , enter "0" at line 26 and continue on line 28. Otherwise, complete lines 18 to 27, before continuing on line 28.	=				17
Enter the amount from line 17.					18
Enter the amount of donations included at line 15 that were made before 2016.	354-				19
Line 18 minus line 19 (if negative, show it in brackets)	=				20
Enter the amount from line 16 or line 19, whichever is less .	+				21
Add lines 20 and 21.	=				22
Enter your taxable income from line 260 of your return.	38,664.07				23
Income threshold	- 200,000.00				24
Line 23 minus line 24 (if negative enter "0")	=				25
If you did not complete lines 18 to 25, enter "0". Otherwise, enter the amount from line 22 or line 25, whichever is less .		26	× 33% =	+	27
If you did not complete lines 18 to 27, enter the amount from line 17. Otherwise, enter the result of line 17 minus line 26.		28	× 29% =	+	29
Enter the amount from line 16.		30	× 15% =	+	21.00 31

First-time donor's super credit (FDSC)

For the purpose of the FDSC, you will be considered a first-time donor if neither you nor your spouse or common-law partner has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note: If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money* made after March 20, 2013.	(Maximum \$1,000) 343	32	× 25% =	+	33
Add lines 27, 29, 31, and 33.					
Enter this amount on line 349 of Schedule 1.		Donations and gifts	=	21.00	34

* The amount claimed on line 343 must also be claimed on line 340 by you or your spouse or common-law partner. If the donations are shared, the combined amount on line 343 for you and your spouse or common-law partner cannot be more than the combined amount claimed on line 340 by both of you.



Ontario Tax

ON428

T1 General – 2016

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – Ontario non-refundable tax credits

		For internal use only	5605		
Basic personal amount		claim \$10,011	5804	10,011.00	1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,888)	5808	+	2
Spouse or common-law partner amount					
Base amount	9,350.00				
Minus: his or her net income from page 1 of your return	– 56,981.69				
Result: (if negative, enter "0")	= 0.00	(maximum \$8,500)	5812	+	3
Amount for an eligible dependant					
Base amount	9,350.00				
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	= 0.00	(maximum \$8,500)	5816	+	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820	+	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824	+	6
(amount from line 310 of your federal Schedule 1)			5828	+	7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832	+	8
(amount from line 317 of your federal Schedule 1)			5829	+	9
Adoption expenses	(maximum \$12,214)		5833	+	10
Pension income amount	(maximum \$1,384)		5836	+	11
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	+	12
Disability amount (for self)					
(Claim \$8,088, or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844	+	13
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848	+	14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+	15
Your tuition and education amounts (use and attach Schedule ON(S11))			5856	+	16
Tuition and education amounts transferred from a child			5860	+	17
Amounts transferred from your spouse or common-law partner (use and attach Schedule ON(S2))			5864	+	18
Medical expenses:					
(Read line 5868 in the forms book.)		5868		19	
Enter \$2,266 or 3% of line 236 of your return, whichever is less.	– 1,159.92			20	
Line 19 minus line 20 (if negative, enter "0")	= 0.00			21	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)			5872	+	22
Add lines 21 and 22.		5876	=	+	23
Add lines 1 to 18, and line 23.		5880	=	12,386.07	24
Ontario non-refundable tax credit rate			×	5.05%	25
Multiply line 24 by line 25.		5884	=	625.50	26
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	140.00 × 5.05% =		7.07	27	
Amount from line 17 of your federal Schedule 9	× 11.16% =		+	28	
Add lines 27 and 28.		5896	=	7.07	29
Add lines 26 and 29.					
Enter this amount on line 42.		Ontario non-refundable tax credits	6150	=	632.57 30

Continue on the next page.

Step 2 – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return.

If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario health premium**.

38,664.07 31

Complete the appropriate column depending on the amount on line 31.

	Line 31 is \$41,536 or less	Line 31 is more than \$41,536 but not more than \$83,075	Line 31 is more than \$83,075 but not more than \$150,000	Line 31 is more than \$150,000 but not more than \$220,000	Line 31 is more than \$220,000	
Enter the amount from line 31	38,664.07					32
Line 32 minus line 33 (cannot be negative)	– 0.00	– 41,536.00	– 83,075.00	– 150,000.00	– 220,000.00	33
	= 38,664.07	=	=	=	=	34
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	35
Multiply line 34 by line 35.	= 1,952.54	=	=	=	=	36
Add lines 36 and 37.	+ 0.00	+ 2,098.00	+ 5,898.00	+ 13,367.00	+ 21,879.00	37
Ontario tax on taxable income	= 1,952.54	=	=	=	=	38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

1,952.54 39

Enter your Ontario tax on split income from Form T1206.

6151 + **• 40**

Add lines 39 and 40.

= 1,952.54 41

Enter your Ontario non-refundable tax credits from line 30.

– **632.57** 42

Line 41 minus line 42 (if negative, enter "0")

= 1,319.97 43

Ontario minimum tax carryover:

Enter the amount from line 43.

1,319.97 44

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

– **8.48** 45

Line 44 minus line 45 (if negative, enter "0").

= 1,311.49 46

Amount from line 427 of your federal Schedule 1

x 33.67% = **47**

Enter the amount from line 46 or 47, whichever is less.

6154 – **• 48**

Line 43 minus line 48 (if negative, enter "0")

= 1,319.97 49

Ontario surtax

Enter the amount from line 49.

1,319.97 50

Enter the amount from line 40.

– **51**

Line 50 minus line 51 (if negative, enter "0")

= 1,319.97 52

Complete lines 53 to 55 only if the amount on line 52 is **more than \$4,484**.

Otherwise, enter "0" on line 55 and continue completing the form.

(Line 52 **1,319.97** minus \$4,484) x 20% (if negative, enter "0") = **0.00** 53

(Line 52 **1,319.97** minus \$5,739) x 36% (if negative, enter "0") = **0.00** 54

Add lines 53 and 54.

= 0.00 55

Add lines 49 and 55.

+ 0.00 56

= 1,319.97 56

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

6152 – **8.48** • 57

Line 56 minus line 57 (if negative, enter "0")

= 1,311.49 58

Ontario additional tax for minimum tax purposes:

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 59 of the *Provincial Worksheet*.

+ 59

Add lines 58 and 59.

= 1,311.49 60

Continue on the next page.

Enter the amount from line 60 on the previous page.

1,311.49 61

If you are **not** claiming an Ontario tax reduction, there is an amount on line 59, or the amount on line 61 is "0", enter the amount from line 61 on line 69 and continue completing the form. Otherwise, complete lines 62 to 68 to calculate the Ontario tax reduction.

Step 4 – Ontario tax reduction

Basic reduction

231.00 62

If you had a spouse or common-law partner on December 31, 2016, **only** the individual with the **higher net income** can claim the amounts on lines 63 and 64.

Reduction for dependent children born in 1998 or later

Number of dependent children **6269** × \$427 =+ **63**

Reduction for dependants with a mental or physical impairment

Number of dependants **6097** × \$427 =+ **64**

Add lines 62, 63, and 64.

= **231.00** 65

Enter the amount from line 65.

231.00 × 2 =**462.00** 66

Enter the amount from line 61.

– **1,311.49** 67

Line 66 minus line 67 (if negative, enter "0")

Ontario tax reduction claimed= **0.00**▶ – **0.00** 68

Line 61 minus line 68 (if negative, enter "0")

= **1,311.49** 69

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

– **16.25** 70

Line 69 minus line 70 (if negative, enter "0")

= **1,295.25** 71

Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations

6098 × 25% =– **72**

Line 71 minus line 72 (if negative, enter "0")

= **1,295.25** 73

Step 7 – Ontario health premium

If your taxable income (from line 31) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart on the next page.

Ontario health premium▶ + **450.00** 74

Add lines 73 and 74.

Enter the result on line 428 of your return.

Ontario tax= **1,745.25** 75

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 31.

38,664.07 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 74.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 74.

Taxable income	Ontario health premium
not more than \$20,000	0
more than \$20,000 , but not more than \$25,000 <input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>	<input type="text"/>
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500 <input type="text"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	<input type="text"/>
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600 <input type="text"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>	<input type="text"/>
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600 <input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	<input type="text"/>
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600 <input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	<input type="text"/>
more than \$200,600	\$900

See the privacy notice on your return.



Ontario Credits

ON479

T1 General – 2016

Complete this form to claim your Ontario credits and **attach a copy** to your return.

For more information about these credits, see the related line in the forms book.

Complete Form ON-BEN to apply for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant.

Ontario children's activity tax credit

Enter the total amount of eligible expenses

for all your eligible children.* (maximum of \$560 for each child)

1

Enter an additional \$560 for each child who is eligible for the disability tax credit and for whom you claimed at least \$100 on line 1.

+

2

Add lines 1 and 2.

6309

=

× 10% =

3

* The child must have been born in 2000 or later, or if the child is eligible for the disability tax credit, in 1998 or later.

Ontario healthy homes renovation tax credit

Enter your total home renovation expenses from line 5 of Schedule ON(S12).

6311

× 15% =

+

4

Ontario political contribution tax credit

Ontario political contributions made in 2016

6310

5

Credit calculated for line 6 on the *Provincial Worksheet*

(maximum \$1,330)

+

6

Ontario focused flow-through share tax credit

Enter your total expenses from line 4 of Form T1221.

6266

× 5% =

+

7

Add lines 3, 4, 6, and 7. **If you are not claiming Ontario tax credits for self-employed individuals, enter the amount from line 8 on line 479 of your return.**

=

8

Ontario tax credits for self-employed individuals

Number of eligible apprentices your business or partnership hired under the Ontario apprenticeship training tax credit program

6324

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program

6325

Are you claiming one or more of these tax credits as a member of a partnership?

6326

1

☐

Yes

2

☒

No

If **yes**, enter the nine digits of your business number.

6327

Ontario apprenticeship training tax credit

Credit calculated for line 9 on the *Provincial Worksheet*

6322

+

•9

Ontario co-operative education tax credit

Credit calculated for line 10 on the *Provincial Worksheet*

6320

+

•10

Add lines 8, 9, and 10.

Enter the result on line 479 of your return.

Ontario credits

=

11

See the privacy notice on your return.



Federal Foreign Tax Credits

General information

This credit is for foreign income or profits taxes you paid on income you received from outside Canada and reported on your Canadian return. Tax treaties with other countries may affect whether you are eligible for this credit.

Note

You may have deducted an amount on line 256 of your return for income that is not taxable in Canada under a tax treaty. If so, do not include that income in your "Net foreign non-business income" (line 433) or in your "Net foreign business income" (line 439). Also, do not include any foreign tax withheld from it in your "Non-business income tax paid to a foreign country" (line 431) or in your "Business income tax paid to a foreign country" (line 434).

If you paid tax to more than one foreign country, and the total non-business income tax you paid to all foreign countries is more than \$200, you need to do a separate calculation for each country for which you claim a foreign tax credit. In that case, enter the total of your allowable federal foreign tax credit on Form T2209.

You need to do a separate calculation for business income taxes paid to each foreign country. In that case, use this form to calculate your credit for both non-business income taxes and the business income taxes paid to each foreign country. For tax years ending before March 23, 2004, you can carry unclaimed foreign business income taxes back three years and forward seven years. For tax years ending after March 22, 2004, the carry-forward period is 10 years.

In most cases, the foreign tax credit you can claim for each foreign country is whichever of the following two amounts is **lower**:

- the foreign income tax you actually paid; or
- the tax otherwise due in Canada on your net income from that country.

Note

If you paid tax on income from foreign property (other than real property), your foreign tax credit for the income from that property cannot be more than 15% of your net income from that property; however, you may be able to deduct on line 232 of your return the part of the foreign taxes you paid over 15%.

Beginning in 2004, your contribution to a foreign public pension plan is considered a non-business income tax for foreign tax credit purposes where the following **two** conditions apply:

- You are required to make the contribution under the legislation of the foreign country; and
- It is reasonable to conclude that you will not be eligible for any financial benefit from your contribution considering that the employment in the foreign country was temporary and for a short period of time.

Note

Contributions made under the U.S. *Federal Insurance Contributions Act* (FICA), including Social security and Medicare taxes, **qualify** for this credit.

How to claim

- Do all of your calculations in **Canadian** dollars.
- If you were a member of a partnership and are entitled to claim a part of the foreign taxes the partnership paid, include in your calculations the amount shown in the financial statements or in box 171 and box 172 of your Slip T5013, *Statement of Partnership Income*.
- Claim the amount from line 12 of this form on line 405 of your Schedule 1. The amount on line 12 should not be more than the amount on line 429 of your Schedule 1.

Your federal foreign tax credit on non-business income may be less than the tax you paid to a foreign country. If so, and you **were not a resident of Quebec on December 31, 2016**, you may be able to claim a provincial or territorial foreign tax credit. To help you calculate the credit, get Form T2036, *Provincial or Territorial Foreign Tax Credit*. Attach a completed copy of the form to your paper return.

If you **were a resident of Quebec on December 31, 2016**, see the guide for your provincial income tax return for Quebec.

Also, on line 232 of your return, you may be able to deduct the amount of net foreign taxes you paid for which you have not received a federal, provincial, or territorial foreign tax credit. This does not include certain taxes you paid, such as those on amounts you could have deducted under a tax treaty on line 256 of your return. For more information, see Income Tax Folio S5-F2-C1, *Foreign Tax Credit*.

Note

You may have earned foreign income in your Tax-Free Savings Account (TFSA). In that case, do not include that income in your "Net foreign non-business income" (line 433). Also, do not include any foreign tax withheld from it in your "Non-business income tax paid to a foreign country" (line 431).

Supporting documents – If you are filing electronically, keep all your documents in case we ask to see them at a later date.

If you are filing a **paper return**, include your documents, such as official receipts, showing foreign taxes you paid, and a note showing your calculations. You must also include Form T2209. If you paid taxes to the U.S., attach your W-2 information slip, U.S. 1040 return, U.S. account transcript, and any other supporting documents that apply.

**Federal Foreign Tax Credits**

Use this form to calculate the amount you can deduct from your federal tax for 2016 or later tax years. If this claim is for a year before 2016, go to cra.gc.ca/forms to get a previous version of this form.

You can claim this credit if you were resident in Canada at any time in the tax year and you had to include, on your Canadian return, income that came from a foreign country for which you paid non-business or business taxes to that foreign country.

Only submit one Form T2209. If your total foreign taxes paid to **all foreign countries** was **more than \$200**, calculate the total foreign taxes paid for each foreign country on a separate sheet and enter the total on this form.

For more information, see Income Tax Folio S5-F2-C1, *Foreign Tax Credit*.

Country or countries for which you are making this claim:

Federal non-business foreign tax credit

Non-business income tax paid to a foreign country (a)	431	103.00	•1
Net foreign non-business income (b)	433	475.88	× Basic federal tax (d) 3,527.10 = 43.41 2
Divided by: net income (c)		38,664.07	
Enter the amount from line 1 or line 2, whichever is less .		Federal non-business foreign tax credit	43.41 3

The amount on line 3 should not be more than the amount on line 429 of your Schedule 1.

Federal business foreign tax credit

Business income tax paid to a foreign country (e) for the year, plus any unused foreign tax credits for that country for the ten (f) years before, and the three years after this year	434	•4
Net foreign business income (g)	439	× Basic federal tax (h) 3,527.10 = 5
Divided by: net income (c)		
Federal surtax on income you earned outside Canada: amount from line 10 of Part 2 of Form T2203, <i>Provincial and Territorial Taxes for 2016 – Multiple Jurisdictions</i> , or 48% of the amount from line 429 of Schedule 1. Enter the amount that applies to the country or countries that you have identified at the top of this page.		6
Add lines 5 and 6		7
Add basic federal tax (h) and the amount from line 6	3,527.10	8
Enter the amount from line 3, if any	43.41	9
Line 8 minus line 9	3,483.69	10
Enter the amount from line 4, 7, or 10, whichever is less .	Federal business foreign tax credit	11

Federal foreign tax credit

Add lines 3 and 11.	Federal foreign tax credit	43.41 12
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The amount on line 12 should not be more than the amount on line 429 of your Schedule 1.
Enter the amount from line 12 on line 405 of your Schedule 1.

See the privacy notice on your return.

(a) Non-business income tax paid to a foreign country (see note below)

Total of non-business income or profits tax you paid to that country or to a political subdivision of that country for the year, minus any part of this tax that is deductible under subsection 20(11) or deducted under subsection 20(12) of the Canadian *Income Tax Act*. Non-business income tax paid to a foreign country does not include tax that can reasonably be attributed to an amount that:

- any other person or partnership has received, or is entitled to receive from the foreign country;
- relates to taxable capital gains from that country, and you or your spouse or common-law partner claimed a capital gains deduction for that income;
- was deductible as income exempt from tax under a tax treaty between Canada and that country; or
- was taxable in the foreign country because you were a citizen of that country, and relates to income from a source within Canada.

Note

Any amount of tax you paid to a foreign government in excess of the amount you had to pay according to a tax treaty is considered a voluntary contribution and does not qualify as foreign taxes paid.

(b) Net foreign non-business income (see note below)

Net amount you calculate when the non-business income you earned in a foreign country is more than the non-business losses you incurred in that country. When you calculate the non-business income and losses, claim the allowable expenses and deductions relating to the foreign income or loss. Subtract the following from your foreign non-business income:

- any income from that foreign country for which you claimed a capital gains deduction;
- any income that was, under a tax treaty between Canada and that country, deductible as exempt from tax in Canada or in that country;
- any foreign resource and exploration and development deductions; and
- any deduction claimed under subsections 20(11) or 20(12) and under subsection 4(3) relating to the foreign income, including any deduction claimed for:
 - foreign union dues;
 - contributions to a foreign pension plan or a social security arrangement; and
 - foreign carrying charges.

Do **not** reduce your foreign non-business income by any deduction you claimed for a dividend you received from a controlled foreign affiliate. If your net foreign non-business income is more than your net income, use your net income in the calculation.

For more information on deductions claimed under subsections 20(11) and 20(12) of the Act, see Income Tax Folio S5-F2-C1, *Foreign Tax Credit*.

Note

Only include your foreign non-business income for the part of the year you were a resident of Canada.

(c) Net income

Line 236 of your return **plus** the amount on line 4 of Form T1206, *Tax on Split Income*, **minus** any:

- amount deductible as a Canadian Forces personnel and police deduction (line 244 of your return);
- amount deductible as an employee home relocation loan deduction (line 248 of your return);
- amount deductible as security options deductions (line 249 of your return);
- amount deductible as an other payments deduction (line 250 of your return);
- net capital losses of other years you claimed (line 253 of your return);
- capital gains deduction you claimed (line 254 of your return); and
- amounts deductible as net employment income from a prescribed international organization, as foreign income exempt under a tax treaty, or as adult basic education tuition assistance (included on line 256 of your return).

(d) Basic federal tax (see note below)

Line 429 of Schedule 1 **plus** any:

- federal dividend tax credit (line 425 of Schedule 1); and
- federal surtax on income you earned outside Canada (line 10 of Part 2 of Form T2203 or 48% of the amount from line 429 of Schedule 1);

minus any:

- refundable Quebec abatement (line 440 of your return or line 15 of Part 2 of Form T2203); and
- federal refundable First Nations abatement (line 441 of your return).

Note

If you were a resident of Quebec, **federal tax** is the amount on line 429 of Schedule 1 **plus** any:

- federal dividend tax credit (line 425 of Schedule 1);

minus any:

- refundable Quebec abatement (line 440 of your return or line 15 of Part 2 of Form T2203).

(e) Business income tax paid to a foreign country

(see note 1 below)

Total of business income or profits tax you paid to a country or a political subdivision of a country for the year (see note 2 below). It does not include any part of the business income tax that can be reasonably attributed to an amount that any other person or partnership has received or is entitled to receive from a country, or that was payable on income that was exempt from tax under a tax treaty between Canada and that country.

Note 1

Any amount of tax you paid to a foreign government in excess of the amount you had to pay according to a tax treaty is considered a voluntary contribution and does not qualify as foreign taxes paid.

Note 2

If you were a resident of Quebec, multiply this amount by 55%.

(f) Unused foreign tax credits

The carry-forward period for unused foreign **business** tax credits for a tax year ending before March 23, 2004, is 7 years.

(g) Net foreign business income (see note below)

Net amount by which the business income you earned in a foreign country is more than the business losses you incurred in that country. When you calculate the business income and losses, claim the allowable expenses and deductions relating to the foreign income or loss, including foreign resource and exploration and development deductions. Also reduce your foreign business income by any income from that country that was, under a tax treaty between Canada and that country, exempt from tax in Canada or in that country. If your net foreign business income is more than your net income, use your **net income** in the calculation.

Note

Include only the foreign business income for the part of the year you were a resident of Canada.

(h) Basic federal tax

Line 429 of Schedule 1 **plus** any federal dividend tax credit (line 425 of Schedule 1).

Note

If you were a resident of Quebec, these instructions do not apply. Instead follow the instructions in the note provided under paragraph (d) above to calculate "Basic federal tax^(h)" at line 5 of the form.



Provincial or Territorial Foreign Tax Credit

Use this form to calculate the **non-business** foreign tax credit for 2016 that you can deduct from the income tax payable to the province or territory you resided in at the end of the tax year.

This form does not apply to residents of Quebec. If you are a resident of Manitoba and subject to minimum tax, you cannot claim a provincial foreign tax credit.

Before you complete this form, calculate your federal foreign tax credit by using Form T2209, *Federal Foreign Tax Credits*. If the amount of the federal non-business foreign tax credit you are entitled to deduct is equal to the foreign non-business tax you paid, your provincial or territorial foreign tax credit would be zero. As a result, you do not have to complete this form.

Only submit one Form T2036. If the non-business income taxes you paid to all foreign countries was more than \$200, calculate the total foreign taxes paid for each foreign country on a separate sheet and enter the total on this form.

Attach a completed copy of this form to your return.

Country or countries for which you are making this claim:

Enter the amount from line 1 of Form T2209, <i>Federal Foreign Tax Credits</i> .				103.00	1
Enter the amount from line 3 of Form T2209, <i>Federal Foreign Tax Credits</i> . If you are subject to minimum tax for 2016, see the note below.				43.41	2
Line 1 minus line 2				59.59	3
Net foreign non-business income*	475.88	×	Provincial or territorial tax otherwise payable***	1,319.97	16.25
Divided by: Net income**	38,664.07				4
Enter the amount from line 3 or 4, whichever is less . The amount on line 5 should not be more than the amount entered on the line for provincial or territorial tax otherwise payable.			Provincial or territorial foreign tax credit	16.25	5

Enter the amount from line 5 on the line for the provincial or territorial foreign tax credit of Form 428. If you have to pay tax to more than one jurisdiction, enter the amount from line 5 on the applicable line in Part 4, Section 428MJ of Form T2203, *Provincial and Territorial Taxes for 2016 – Multiple Jurisdictions*, only for the province or territory you resided in on the last day of the tax year.

Note

If you were a resident of **British Columbia** and subject to minimum tax, follow the instruction for line 2 as if you were not subject to minimum tax.

If you were a resident of another province or territory, and are subject to minimum tax for 2016, enter on line 2 the part of the special foreign tax credit (line 88 of Form T691, *Alternative Minimum Tax*) that relates to non-business income taxes you paid to a foreign country for 2016.

* Net foreign non-business income

Enter the amount reported as net foreign non-business income in the calculation of line 2 on Form T2209.

** Net income

Enter the amount reported as net income in the calculation of line 2 on Form T2209.

If you were a resident of Canada for part of the year, include the income for the part of the year you were a resident of Canada plus any income and losses referred to in paragraphs 115(1)(a) to (c) of the federal *Income Tax Act* as reported on your Canadian tax return, for the part of the year you were not a resident of Canada.

If you paid tax to more than one jurisdiction in 2016, calculate this amount according to note (c) of Form T2209, using the amount allocated to your province or territory of residence in column 4, Part 1 of Form T2203 **instead** of "line 236 of your return plus the amount on line 4 of Form T1206" in that note.

*** Provincial or territorial tax otherwise payable

If you were a resident of a province or territory other than **Ontario**, **Alberta**, or **British Columbia**, enter the amount of tax calculated **before** determining the provincial or territorial foreign tax credit from the appropriate Form 428 or, if you have to pay tax to more than one jurisdiction, from the applicable part of Section 428MJ of Form T2203 for the province or territory in which you resided at the end of the tax year.

If you were a resident of **Ontario**, calculate this amount by entering "0" on lines 57 and 59 of Form ON428 and continuing the calculation. The result from line 69 is your "provincial or territorial tax otherwise payable." If you paid tax to more than one jurisdiction in 2016, calculate this amount by entering "0" on lines 33 and 35 in Section ON428MJ in Part 4 of Form T2203 and continuing the calculation. The amount from line 44 is your "provincial or territorial tax otherwise payable."

If you were a resident of **Alberta**, calculate your "provincial or territorial tax otherwise payable" by adding the amount from line 43 to the amount from line 48 of Form AB428 or by adding the amount from line 13 to the amount from line 30 in Section AB428MJ of Form T2203.

If you were a resident of **British Columbia**, your "provincial or territorial tax otherwise payable" is the amount of tax calculated **before** determining the provincial and territorial foreign tax credit minus any British Columbia additional tax for minimum tax purposes from Form BC428 or Section BC428MJ of Form T2203.

See the privacy notice on your return.