

2016 return for Benjmain Brew

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Name: **Benjmain Brew**
Tax year: 2016
CRA return - NETFILE confirmation number: **5161SA6D7P5**

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

Benjmain

Last name

Brew

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: **benmbrew@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:

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

or

departure Month Day
| | |**Information about you**

Enter your social insurance number (SIN):

9 3 4 3 6 9 7 4 5

Year Month Day

Enter your date of birth:

1 9 8 8 0 5 1 0

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:

5 4 2 4 3 8 3 5 3

Enter his or her first name:

Qian-Xing

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

38,664.07

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)

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	56,081.69
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 +	
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 +	
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 +	
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 164 900.00	Net 137 + 900.00	
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 =	56,981.69

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	56,981.69
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 +	0.00 •
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 =	0.00 ▶ – 0.00
Line 150 minus line 233 (if negative, enter "0")	This is your net income before adjustments. 234 = 56,981.69	
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")		
If you have a spouse or common-law partner, see line 236 in the guide.	This is your net income. 236 = 56,981.69	

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 = 56,981.69	

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.

Step 6 – Refund or balance owing

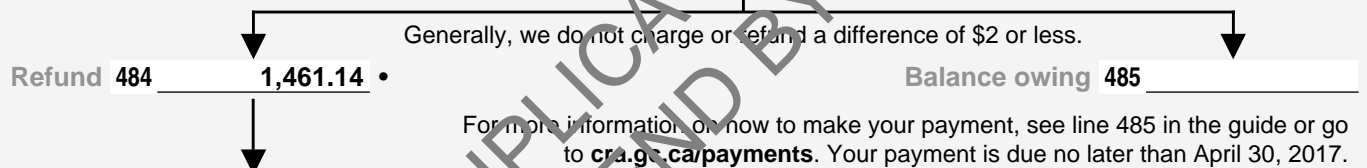
Protected B when completed **4**

Net federal tax: enter the amount from line 64 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	6,770.29
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421 +	0.00
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +	
Social benefits repayment (amount from line 235)	422 +	
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +	3,429.01
Add lines 420, 421, 430, 422, and 428.	This is your total payable . 435 =	10,199.29 •

Total income tax deducted	437	11,660.43 •
Refundable Quebec abatement	440 +	
CPP overpayment (enter your excess contributions)	448 +	
Employment insurance overpayment (enter your excess contributions)	450 +	
Refundable medical expense supplement (use the federal worksheet)	452 +	
Working income tax benefit (WITB) (attach Schedule 6)	453 +	
Refund of investment tax credit (attach Form T2038(IND))	454 +	
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +	
Employee and partner GST/HST rebate (attach Form GST370)	457 +	
Children's fitness tax credit Eligible fees 458 × 15% =	459 +	
Eligible educator school supply tax credit Supplies expenses 468 × 15% =	469 +	
Tax paid by instalments	476 +	
Provincial or territorial credits (attach Form 479 if it applies)	479 +	
Add lines 437 to 479.	These are your total credits . 482 =	11,660.43
Line 435 minus line 482	This is your refund or balance owing .	= (1,461.14)

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.




Direct deposit – Enrol or update (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number 460 (5 digits) Institution number 461 (3 digits) Account number 462 (maximum 12 digits)


Ontario
Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2016 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 484 above		1,461.14	1
Your donation to the Ontario opportunities fund	465	—	• 2
Net refund (line 1 minus line 2)	466	1,461.14	• 3

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone

Date

490 If a fee was charged for preparing this return, complete the following:

Name of preparer:

Telephone:

EFILE number (if applicable):

489

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 005.

Do not use this area

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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
				+
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	+	2,544.30
				• 7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+	0.00
				• 8
Employment insurance premiums:				
through employment from box 18 and box 55 of all T4 slips	(maximum \$955.04)	312	+	955.04
				• 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.		–	1,709.45	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.		=		31
Add lines 1 to 26, and line 31.		332	+	
				32
Federal non-refundable tax credit rate		335	=	16,134.34
			×	15%
Multiply line 32 by line 33.		338	=	2,420.15
				34
Donations and gifts (attach Schedule 9)		349	+	
				35
Add lines 34 and 35.				
Enter this amount on line 48 on the next page.	Total federal non-refundable tax credits	350	=	2,420.15
				36

Continue on the next page.

Step 2 – Federal tax on taxable income

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

56,981.69 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.

Line 38 minus line 39 (cannot be negative)

Multiply line 40 by line 41.

Add lines 42 and 43.

		56,981.69				
–	0.00	– 45,282.00	– 90,563.00	– 140,388.00	– 200,000.00	38
=		= 11,699.69	=	=	=	39
x	15%	x 20.5%	x 26%	x 29%	x 33%	40
=		= 2,398.44	=	=	=	41
+	0.00	+ 6,792.00	+ 16,075.00	+ 29,029.00	+ 46,317.00	42
						43
=		= 9,190.44	=	=	=	44

Step 3 – Net federal tax

Enter the amount from line 44.

9,190.44 45

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

424 + **•46**

Add lines 45 and 46.

404 = **9,190.44** ▶ **9,190.44** 47

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

350 **2,420.15** 48

Federal dividend tax credit

425 + **•49**

Minimum tax carryover (attach Form T691)

427 + **•50**

Add lines 48, 49, and 50.

= **2,420.15** ▶ – **2,420.15** 51

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

Basic federal tax 429 = **6,770.29** 52

Federal foreign tax credit (attach Form T2209)

405 – **53**

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

Federal tax 406 = **6,770.29** 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 = **6,770.29** 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 = **6,770.29** 64

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 **54,900.00** 2

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

(maximum \$54,900) **54,900.00** 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) **= 51,400.00** 5

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

5034 **2,544.30** • 6

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

(maximum \$2,544.30) **– 2,544.30** 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)		900.00	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").	CPP pensionable earnings (maximum \$54,900)*	= 900.00	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)		900.00	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.		= 900.00	4
Enter the amount from line 6 of Part 3.	Actual CPP contributions	2,544.30	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.	2,544.30	6	
Enter the amount from line 7 of Part 3.	– 2,544.30	7	
Line 6 minus line 7 (if negative, enter "0")	=	–	8
Line 5 minus line 8 (if negative, enter "0")		= 2,544.30	9
Multiply the amount from line 9 by 20.202.		= 51,400.00	10
Enter the amount from line 1 of Part 3.	CPP pensionable earnings (maximum \$54,900)	54,900.00	11
Enter the amount from line 4 of Part 3.	Basic exemption (maximum \$3,500)	– 3,500.00	12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$51,400)	= 51,400.00	13
Enter the amount from line 10.		– 51,400.00	14
Line 13 minus line 14 (if negative, enter "0")		= 0.00	15
Enter the amount from line 4 or line 15, whichever is less .		0.00	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")		= 0.00	20
Multiply the amount from line 20 by 9.9%.		= 0.00	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. **		= 0.00	23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.		= 0.00	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.



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	– 38,664.07				
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.	– 1,709.45			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	=	13,510.34	24
Ontario non-refundable tax credit rate			×	5.05%	25
Multiply line 24 by line 25.		5884	=	682.27	26
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	5.05%	=		27
Amount from line 17 of your federal Schedule 9	×	11.16%	=	+	28
Add lines 27 and 28.		5896	=	▶	29
Add lines 26 and 29.					
Enter this amount on line 42.		Ontario non-refundable tax credits	6150	=	682.27

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**.

56,981.69 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		56,981.69				32
Line 32 minus line 33 (cannot be negative)	– 0.00	– 41,536.00	– 83,075.00	– 150,000.00	– 220,000.00	33
	=	= 15,445.69	=	=	=	34
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	35
Multiply line 34 by line 35.	=	= 1,413.28	=	=	=	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	=	= 3,511.28	=	=	=	38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

3,511.28 39

Enter your Ontario tax on split income from Form T1206.

6151 + • 40

Add lines 39 and 40.

= **3,511.28** 41

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

– **682.27** 42

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

= **2,829.01** 43

Ontario minimum tax carryover:

Enter the amount from line 43.

2,829.01 44

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

– 45

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

= **2,829.01** 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")

= **2,829.01** 49

Ontario surtax

Enter the amount from line 49.

2,829.01 50

Enter the amount from line 40.

– 51

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

= **2,829.01** 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 **2,829.01** minus \$4,484) x 20% (if negative, enter "0") = **0.00** 53

(Line 52 **2,829.01** minus \$5,739) x 36% (if negative, enter "0") = **0.00** 54

Add lines 53 and 54.

= **0.00** ▶ + **0.00** 55

Add lines 49 and 55.

= **2,829.01** 56

Ontario dividend tax credit:

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

6152 – • 57

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

= **2,829.01** 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.

= **2,829.01** 60

Continue on the next page.

Enter the amount from line 60 on the previous page.

2,829.01 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.

– **2,829.01** 67

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

Ontario tax reduction claimed= **0.00** 68

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

– **0.00** 68= **2,829.01** 69

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

– 70

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

= **2,829.01** 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")

= **2,829.01** 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+ **600.00** 74

Add lines 73 and 74.

Enter the result on line 428 of your return.

Ontario tax= **3,429.01** 75

Continue on the next page.

Ontario Health Premium

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

56,981.69 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.

Statement of Business or Professional Activities

- This form is used to help calculate self-employed business and professional income.
- For each business or profession, fill out a **separate** Form T2125.
- Fill out this form and send it with your income tax and benefit return.
- For more information on how to fill out this form, see Guide T4002, *Business and Professional Income*.

Identification																
Name Benjmain Brew						Social insurance number (SIN) 9 3 4 3 6 9 7 4 5										
Business name Benjamin Brew						Business number (15 characters) 										
Business address 182 Baldwin Street						City and province or territory Toronto ON			Postal code M 5 T 1 L 8							
Fiscal period		Year	Month	Day	Year	Month	Day	Was 2016 your last year of business? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>								
From:		2	0	1	6	0	6	To:	2	0	1	6	0	6	0	6
Main product or service						Industry code (see the appendix in Guide T4002)			6 1 1 7 1 0							
Tax shelter identification number				Partnership business number (9 digits)					Your percentage of the partnership							
Name and address of person or firm preparing this form																

Internet business activities	
How many Internet web pages does your business earn income from? _____	
List below the site addresses (URL addresses) of your main web pages.	

What percentage of your gross income is generated from the above web pages? _____	

Part 1 – Business income

Fill in Part 1 **only** if you have business income. If you have professional income, leave this part blank and fill in Part 2.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 2 – Professional income

Fill in Part 2 **only** if you have professional income. If you have business income, leave this part blank and fill in Part 1.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 1 – Business income

Gross sales, commissions, or fees (include GST/HST collected or collectible)	_____	1
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line 1)	_____	2
Subtotal (line 1 minus line 2)	=====	3
If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method	_____	4
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate	_____	5
Subtotal (line 4 minus line 5)	=====	6
Adjusted gross sales (line 3 plus line 6) – Enter this amount in Part 3 at line 16	=====	7

Part 2 – Professional income

Gross professional fees including work-in-progress (WIP) (include GST/HST collected or collectible).	_____	900.00 8
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line 8) and any WIP at the end of the year you elected to exclude	_____	9
Subtotal (line 8 minus line 9)	=====	900.00 10
If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on professional fees eligible for the quick method	_____	11
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate	_____	12
Subtotal (line 11 minus line 12)	=====	13
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2)	_____	14
Adjusted professional fees (line 10 plus line 13 plus line 14) – Enter this amount in Part 3 at line 16	=====	900.00 15

Part 3 – Gross business or professional income

Adjusted gross sales (Part 1 line 7) or adjusted professional fees (Part 2 line 15)	8000	_____	900.00 16
Reserves deducted last year.	8290	_____	17
Other income.	8230	_____	18
Subtotal (line 17 plus line 18)	=====	▶	19
Gross business or professional income (line 16 plus line 19)	8299	=====	900.00 20

Report the gross business or professional income from line 20 on the applicable line of your income tax and benefit return as indicated below:

- business income at line 162;
- professional income at line 164; or
- commission income at line 166.

Part 4 – Cost of goods sold and gross profit

Gross business income (from Part 3 line 20)			21
Opening inventory (include raw materials, goods in process, and finished goods)	8300	22	
Purchases during the year (net of returns, allowances, and discounts)	8320	23	
Direct wage costs	8340	24	
Subcontracts	8360	25	
Other costs	8450	26	
	Subtotal (add lines 22 to 26)	27	
Minus:			
Closing inventory (include raw materials, goods in process, and finished goods)	8500	28	
	Cost of goods sold (line 27 minus line 28)	8518	29
Gross profit (line 21 minus line 29)		8519	30

Gross business or professional income (from Part 3 line 20) or Gross profit (from Part 4 line 30) **900.00** 31

Advertising	8521	32
Meals and entertainment (allowable part only)	8523	33
Bad debts	8590	34
Insurance	8690	35
Interest	8710	36
Business tax, fees, licences, dues, memberships, and subscriptions	8760	37
Office expenses	8810	38
Supplies	8811	39
Legal, accounting, and other professional fees	8860	40
Management and administration fees	8871	41
Rent	8910	42
Maintenance and repairs	8960	43
Salaries, wages, and benefits (including employer's contributions)	9060	44
Property taxes	9180	45
Travel (including transportation fees, accommodations, and allowable part of meals)	9200	46
Telephone and utilities	9220	47
Fuel costs (except for motor vehicles)	9224	48
Delivery, freight, and express	9275	49
Motor vehicle expenses (not including CCA) (Amount from Part 17 at line 15)	9281	50
Allowance on eligible capital property	9935	51
Capital cost allowance (CCA). Enter the amount from Part 11 line G minus any personal part and any CCA for business-use-of-home expenses.	9936	52
Other expenses (specify):	9270	53
Total business expenses (add lines 32 to 53)	9368	54
Net income (loss) before adjustments (line 31 minus line 54)	9369	55

Page 3 of 6

Part 7 – Other amounts deductible from your share of the net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

List details of expenses:

Expense amounts

A

B

C

D

E

F

Total other amounts deductible from your share of the net partnership income (loss) (add lines A to E)

Enter this amount in Part 6 at line 59

Part 8 – Calculation of business-use-of-home expenses

Heat

Electricity

Insurance

Maintenance

Mortgage interest

Property taxes

Other expenses (specify):

Subtotal (add lines 63 to 69)

Your personal use portion of the business-use-of-home expenses

Subtotal (line 70 minus line 71)

Capital cost allowance (business part only), which means the amount from Part 11 line G minus any portion of CCA that is for personal use or entered in Part 5 at line 52)

Amount carried forward from previous year

Subtotal (line 72 plus line 73 plus line 74)

Net income (loss) after adjustments (amount from Part 6 line 60 – if negative, enter "0")

Business-use-of-home expenses available to carry forward (line 75 minus line 76 – if negative, enter "0")

Allowable claim (enter the lesser amount of line 75 and 76 – Enter this amount in Part 6 at line 61).

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

Part 9 – Details of other partners		
Name and address	Share of net income or (loss) \$	Percentage of partnership
Name and address	Share of net income or (loss) \$	Percentage of partnership
Name and address	Share of net income or (loss) \$	Percentage of partnership
Name and address	Share of net income or (loss) \$	Percentage of partnership

Part 10 – Details of equity

Total business liabilities

Drawings in 2016

Capital contributions in 2016

For more information see Guide T4002, Chapter 3.

9931

9932

9933

Page 4 of 6

Part 11 – Calculation of capital cost allowance (CCA) claim

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Part 12 and Part 13)	4 Proceeds of dispositions in the year (see Part 14 and Part 15)	5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions (col. 3 minus col. 4) divided by 2. If negative, enter "0."	7 Base amount for CCA (col. 5 minus col. 6)	8 CCA Rate %	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)

Total CCA claim for the year. Total of column 9. (Enter in Part 5 at line 52, the amount from line G **minus any personal part and any CCA for business-use-of-home expenses **)**

G

* If you have a negative amount in column 5, add it to income as a recapture in Part 3 at line 8230, "Other income." If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses," in Part 5. Recapture and terminal loss do not apply to a class 10.1 property.

** For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Guide T4002, Chapter 4. To help you calculate the capital cost allowance claim see the calculation charts in Parts 12 to Part 17.

Part 12 – Equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total equipment additions in the year. (Total of column 5) 9925

Part 13 – Building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total of building additions in the year. (Total of column 5) 9927

Part 14 – Equipment dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total equipment dispositions in the year. (Total of column 5) 9926

Part 15 – Building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total building dispositions in the year. (Total of column 5) 9928

Part 16 – Land additions and dispositions in the year

Total cost of all land additions in the year

9923

Total proceeds from all land dispositions in the year

9924

Note: You cannot claim capital cost allowance on land.

Part 17 – Motor vehicle expenses

Kilometres you drove in the fiscal period that was part of earning business income.	_____	1
Total kilometres you drove in the fiscal period	_____	2
Fuel and oil	_____	3
Interest (see Part 18).	_____	4
Insurance.	_____	5
Licence and registration	_____	6
Maintenance and repairs	_____	7
Leasing (see Part 19)	_____	8
Other expenses (specify): _____	_____	9
_____	_____	10
Total motor vehicle expenses (Add lines 3 to 10)	_____	11

Business use part: $\left(\frac{\text{Kilometres you drove in the fiscal period that was part of earning business income (amount from line 1)}}{\text{Total kilometres you drove in the fiscal period (amount from line 2)}} \right) \times \text{Total motor vehicle expenses amount from line 11} =$ _____ **12**

Business parking fees **13**
 Supplementary business insurance **14**

Total allowable motor vehicle expenses (add lines 12, 13, and 14) – Enter this result in Part 5 at line 50 **15**

Note: You can claim CCA on motor vehicles in Part 11.

Part 18 – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period **16**

$\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)} =$ _____ **17**

Available interest expense (the amount at line 16 or 17, whichever is less) – Enter this amount in Part 17 at line 4. **18**

* For passenger vehicles bought after 2000.

Part 19 – Eligible leasing costs for passenger vehicles

Total lease charges incurred in your 2016 fiscal period for the vehicle **1**
 Total lease payments deducted before your 2016 fiscal period for the vehicle **2**
 Total number of days the vehicle was leased in your 2016 and previous fiscal periods **3**
 Manufacturer's list price **4**

Use a GST rate of 5% or the HST rate applicable to your province.

Amount from line 4 or (\$35,294 **plus** GST and PST, or HST on \$35,294) whichever is more ► _____ $\times 85\% =$ **33,899.89** **5**

$\frac{(\$800 + \text{GST and PST, or HST on } \$800) \times \text{amount from line 3}}{30} - \text{amount from line 2} =$ _____ **6**

$\frac{(\$30,000 + \text{GST and PST, or HST on } \$30,000) \times \text{amount from line 1}}{\text{Amount from line 5}} =$ _____ **7**

Eligible leasing cost (the amount from line 6 or line 7, whichever is less) – Enter this amount in Part 17 at line 8. **8**

See the privacy notice on your return.