



2017 return for Qian-Xing Chiu

Thank you for using H&R Block Tax Software.

Downloaded on: **2018-04-14**

Name: **Qian-Xing Chiu**

Tax year: **2017**

CRA return - NETFILE confirmation number: **517H7SJTGH3**

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 2017****Income Tax and Benefit Return****Step 1 – Identification and other information**ON **7****Identification**

Print your name and address below.

First name and initial

Qian-Xing

Last name

Chiu

Mailing address: Apt No. – Street No. Street name

69 D'Arcy Street

PO Box

RR

City

Toronto

Prov./Terr.

ON

Postal code

M 5 T 1 J 9**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: _____

Information about your residenceEnter your province or territory of residence on **December 31, 2017**:**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 2017, enter the province or territory of self-employment:

ONIf you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2017**, 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, 2017:

- 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 2017 to claim certain credits:

59,114.37

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 2017:

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 ☐ 2

If yes, go to question B. If no, skip question B.

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**172****171**

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 2017, 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 2017, 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	60,221.39
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 +	87.17
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 156	Taxable amount 128 +	
RRSP income (from all T4RSP slips)	129 +	
Other income Specify:	130 +	
Self-employment income		
Business income Gross 162 377.49	Net 135 +	(1,052.03)
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	= 59,256.54

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	59,256.54
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	2,278.00
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	
RRSP and 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	219 +	
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 = 59,256.54
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 = 59,256.54

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 = 59,256.54

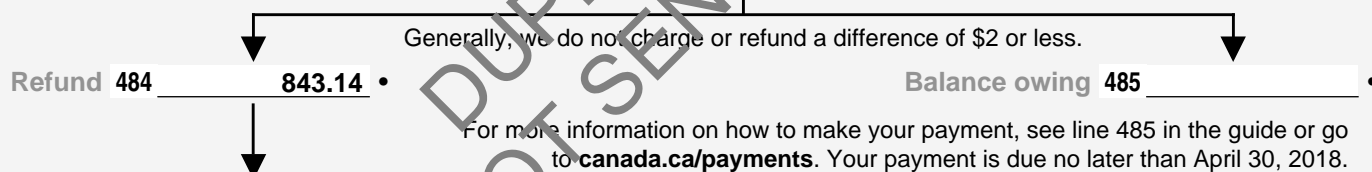
Step 5 – Federal tax and provincial or territorial tax

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

Protected B when completed 4

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.



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)



Amount from line 484 above	843.14	1
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You can help reduce Ontario's debt by completing this area to donate some or all of your 2017 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Your donation to the Ontario opportunities fund	465—	
Net refund (line 1 minus line 2)	466=	843.14

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:
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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 canada.ca/cra-info-source. Personal Information Bank CRA PPU 005.

[illegible]

T1-2017

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 \$11,635	300	11,635.00	1
Age amount (if you were born in 1952 or earlier) (use the federal worksheet)	(maximum \$7,225)	301	+	2
Spouse or common-law partner amount (attach Schedule 5)		303	+	3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304	+	4
Amount for an eligible dependant (attach Schedule 5)		305	+	5
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307	+	6
Canada caregiver amount for infirm children under 18 years of age				
Enter the number of children for whom you are claiming this amount	352	×	\$2,150 = 367	7
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	+	8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+	9
Employment insurance premiums:				
through employment from box 18 and box 55 of all T4 slips (maximum \$836.19)		312	+	10
on self-employment and other eligible earnings (attach Schedule 13)		317	+	11
Volunteer firefighters' amount		362	+	12
Search and rescue volunteers' amount		395	+	13
Canada employment amount				
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,178)		363	+	14
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364	+	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
Disability amount (for self) (claim \$8,113, or if you were under 18 years of age, use the federal worksheet)		316	+	20
Disability amount transferred from a dependant (use the federal worksheet)		318	+	21
Interest paid on your student loans		319	+	22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+	23
Tuition amount transferred from a child		324	+	24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+	25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later	330	1,016.19	26	
Enter \$2,268 or 3% of line 236 of your return, whichever is less.		1,777.70	27	
Line 26 minus line 27 (if negative, enter "0")			28	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+	29	
Add lines 28 and 29.		332	+	30
Add lines 1 to 25, and line 30.		335	=	31
Federal non-refundable tax credit rate			×	32
Multiply line 31 by line 32.		338	=	33
Donations and gifts (attach Schedule 9)		349	+	34
Add lines 33 and 34.				
Enter this amount on line 47 on the next page.		Total federal non-refundable tax credits	350	2,809.99

Continue on the next page.

Step 2 – Federal tax on taxable income

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

59,256.54 36

Complete the appropriate column depending on the amount on line 36.

Line 36 is **\$45,916** or less

Line 36 is more than **\$45,916** but not more than **\$91,831**

Line 36 is more than **\$91,831** but not more than **\$142,353**

Line 36 is more than **\$142,353** but not more than **\$202,800**

Line 36 is more than **\$202,800**

Enter the amount from line 36.

Line 37 minus line 38 (cannot be negative)

Multiply line 39 by line 40.

Add lines 41 and 42.

		59,256.54				37
-	0.00	- 45,916.00	- 91,831.00	- 142,353.00	- 202,800.00	38
=		= 13,340.53	=	=	=	39
x	15%	x 20.5%	x 26%	x 29%	x 33%	40
=		= 2,734.81	=	=	=	41
+	0.00	+ 6,887.00	+ 16,300.00	+ 29,436.00	+ 46,965.00	42
=		= 9,621.81	=	=	=	43

Step 3 – Net federal tax

Enter the amount from line 43.

9,621.81 44

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

424 + •45

Add lines 44 and 45.

404 = **9,621.81** ▶ **9,621.81** 46

Enter your total federal non-refundable tax credits from line 35 on the previous page.

350 **2,809.99** 47

Federal dividend tax credit

425 + •48

Minimum tax carryover (attach Form T691)

427 + •49

Add lines 47, 48, and 49.

= **2,809.99** ▶ – **2,809.99** 50

Line 46 minus line 50 (if negative, enter "0")

Basic federal tax 429 = **6,811.82** 51

Federal foreign tax credit (attach Form T2209)

405 – 52

Line 51 minus line 52 (if negative, enter "0")

Federal tax 406 = **6,811.82** 53

Total federal political contributions (attach receipts)

409 54

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) **410** •55

Investment tax credit (attach Form T2038(IND))

412 + •56

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

Net cost of shares of a provincially registered fund

413 Allowable credit **414** + •57

Add lines 55, 56, and 57.

416 = – 58

Line 53 minus line 58 (if negative, enter "0")

If you have an amount on line 45 above, see Form T1206.

417 = **6,811.82** 59

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

415 + •60

Special taxes (see line 418 in the guide)

418 + 61

Add lines 59, 60, and 61.

Enter this amount on line 420 of your return.

Net federal tax 420 = **6,811.82** 62

T1-2017

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):	+	5
	+	6
	+	7
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =	8

II – Interest and other investment income

Specify: T5	87.17	9
	+	10
Income from foreign sources (specify):	+	11
Add lines 9 to 11. Enter this amount on line 121 of your return.	121 = 87.17	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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T1-2017

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):	+	5
	+	6
	+	7
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =	8

II – Interest and other investment income

Specify:		9
	+	10
Income from foreign sources (specify):	+	11
Add lines 9 to 11. Enter this amount on line 121 of your return.	121 =	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 2017 if you were **a resident of a province or territory other than Quebec** on December 31, 2017, 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 2017*.

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 2017 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 2017 and elected in 2017 to stop paying CPP contributions or revoked in 2017 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 2017 and elect in 2017 to stop paying CPP contributions on your self-employment earnings, enter the month in 2017 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 2017 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2017 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 2017 and wanted to elect to stop paying CPP contributions in 2017, or to revoke in 2017 an election made in a prior year, you should have completed Form CPT30 in 2017. 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 2017 but your intent was to elect in 2017 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 2017 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 2017 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 2017 on this schedule. To be valid, an election or revocation that begins in 2017 must be filed on or before June 15, 2019.

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 2017, enter the number of months in the year after the month you turned 18.
- If for all of 2017 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2017, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2017, 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 2017 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 2017, 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 2017, 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 2017, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2017 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 2017 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 2017 you were 70 years of age or older, enter "0".
- If the individual died in 2017, 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 2017.

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 \$55,300) **55,300.00** 1

Total CPP pensionable earnings

Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip).
If box 26 is blank, use box 14.

5549 **60,221.39** 2

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

(maximum \$55,300) **55,300.00** 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 \$51,800)

= 51,800.00 5

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

5034 **2,793.25** • 6

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

(maximum \$2,564.10) **– 2,564.10** 7

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

CPP overpayment **= 229.15** 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 2017

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	\$4,608.33	\$291.67	7	\$32,258.33	\$2,041.67
2	\$9,216.67	\$583.33	8	\$36,866.67	\$2,333.33
3	\$13,825.00	\$875.00	9	\$41,475.00	\$2,625.00
4	\$18,433.33	\$1,166.67	10	\$46,083.33	\$2,916.67
5	\$23,041.67	\$1,458.33	11	\$50,691.67	\$3,208.33
6	\$27,650.00	\$1,750.00	12	\$55,300.00	\$3,500.00

* If you started receiving CPP retirement benefits in 2017, 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)		(1,052.03)	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").		0.00	3
Basic exemption (maximum \$3,500)*	–	3,500.00	4
Line 3 minus line 4 (maximum \$51,800)	=		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 2017).

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)		(1,052.03)	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.		2,793.25	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.		2,793.25	6
Enter the amount from line 7 of Part 3.	–	2,564.10	7
Line 6 minus line 7 (if negative, enter "0")	=	229.15	8
Line 5 minus line 8 (if negative, enter "0")	=	2,564.10	9
Multiply the amount from line 9 by 20.202.	=	51,800.00	10
Enter the amount from line 1 of Part 3.		55,300.00	11
Enter the amount from line 4 of Part 3.		3,500.00	12
Line 11 minus line 12 (if negative, enter "0")	=	51,800.00	13
Enter the amount from line 10.	–	51,800.00	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 .			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.	–	458.30	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 2017).

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

T1-2017

Donations and Gifts

Schedule 9

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

Attach a copy of this schedule to your return.

Eligible amount of charitable donations

Include at lines 1 to 4 all the eligible amounts of your donations made in 2017 plus donations made in any of the previous five years that have not been claimed before. 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		20.00	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+		4
Add lines 1 to 4. Total eligible amount of charitable donations	=	20.00	5

Donations limit

Enter your **net income** from line 236 of your return. **59,256.54** 6 $\times 75\% =$ **44,442.40** 7

If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue on line 14.

Otherwise, complete lines 8 to 12, before continuing on line 13.

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.	=	10	$\times 25\% =$	+ 11
Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is less .				
Total donations limit	=			44,442.40 12

Donations and gifts

Allowable charitable donations. If you did not complete lines 8 to 12, enter the amount from line 5.

Otherwise, enter the amount from line 5 or line 12, whichever is **less**.

	340	20.00	13
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342+		14
Add lines 13 and 14.	=	20.00	15
Enter \$200 or the amount from line 15, whichever is less .	=	20.00	16
Line 15 minus line 16.	=		17

If your **taxable income is less than \$202,800**, enter "0" at line 26 and continue on line 28.

Otherwise, complete lines 18 to 27, before continuing on line 28.

Enter the amount from line 17.		18		
Total of your donations made before 2016 included at lines 5 and 14, to a maximum of the amount on line 15.	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.	59,256.54	23		
Income threshold	- 202,800.00	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	$\times 33\% =$	+ 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	$\times 29\% =$	+ 29
Enter the amount from line 16.	20.00	30	$\times 15\% =$	+ 3.00 31
Add lines 27, 29, and 31.				
Enter this amount on line 33 on the next page.	=			3.00 32

Continue on the next page

Enter the amount from line 32 on the previous page.

3.0033

First-time donor's super credit (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. If you are considered a first-time donor continue at line 34. If you are not a first-time donor enter the amount from line 33 on line 36.

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

34

× 25% =

+

35

If you did not complete lines 34 and 35, enter the amount from line 33.

Otherwise, add lines 33 and 35.

Enter this amount on line 349 of Schedule 1.

Donations and gifts

=

3.0036

* 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 – 2017

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 \$10,171	5804	10,171.00	1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,966)	5808	+	2
Spouse or common-law partner amount					
Base amount	9,500.00				
Minus: their net income from page 1 of your return	– 59,114.37				
Result: (if negative, enter "0")	= 0.00	(maximum \$8,636)	5812	+	3
Amount for an eligible dependant					
Base amount	9,500.00				
Minus: their net income from line 236 of their return	–				
Result: (if negative, enter "0")	= 0.00	(maximum \$8,636)	5816	+	4
Ontario caregiver amount (use the <i>Provincial Worksheet</i>)			5819	+	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 \$12,409)		5833	+	10
Pension income amount	(maximum \$1,406)		5836	+	11
Disability amount (for self)					
(Claim \$8,217 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844	+	12
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848	+	13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+	14
Your tuition and education amounts (use and attach Schedule ON(S11))			5856	+	15
Tuition and education amounts transferred from a child			5860	+	16
Amounts transferred from your spouse or common-law partner (use and attach Schedule ON(S2))			5864	+	17
Medical expenses:					
(Read line 5868 in the forms book.)	5868	1,016.19			18
Enter \$2,302 or 3% of line 236 of your return, whichever is less .	–	1,777.70			19
Line 18 minus line 19 (if negative, enter "0")	=	0.00			20
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872	+			21
Add lines 20 and 21.	5876	=		+	22
Add lines 1 to 17, and line 22.			5880	=	23
Ontario non-refundable tax credit rate				×	24
Multiply line 23 by line 24.			5884	=	25
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	5.05% =	1.01		26
Amount from line 17 of your federal Schedule 9	20.00	×	11.16% =	+	27
Add lines 26 and 27.	5896	=	1.01	+	28
Add lines 25 and 28.					
Enter this amount on line 41.			Ontario non-refundable tax credits	6150	29
				=	686.36

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.**

59,256.54 30

Complete the appropriate column depending on the amount on line 30.

	Line 30 is \$42,201 or less	Line 30 is more than \$42,201 but not more than \$84,404	Line 30 is more than \$84,404 but not more than \$150,000	Line 30 is more than \$150,000 but not more than \$220,000	Line 30 is more than \$220,000	
Enter the amount from line 30		59,256.54				31
Line 31 minus line 32 (cannot be negative)	– 0.00	– 42,201.00	– 84,404.00	– 150,000.00	– 220,000.00	32
	=	17,055.53	=	=	=	33
	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	34
Multiply line 33 by line 34.	=	1,560.58	=	=	=	35
Add lines 35 and 36.	+ 0.00	+ 2,131.00	+ 5,993.00	+ 13,313.00	+ 21,825.00	36
Ontario tax on taxable income	=	3,691.58	=	=	=	37

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37.

3,691.58 38

Enter your Ontario tax on split income from Form T1206.

6151 + • 39

Add lines 38 and 39.

= **3,691.58** 40

Enter your Ontario non-refundable tax credits from line 29.

– **686.36** 41

Line 40 minus line 41 (if negative, enter "0")

= **3,005.22** 42

Ontario minimum tax carryover:

Enter the amount from line 42.

3,005.22 43

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

– 44

Line 43 minus line 44 (if negative, enter "0").

= **3,005.22** 45

Amount from line 427 of your federal Schedule 1

× 33.67% = 46

Enter the amount from line 45 or 46, whichever is less.

6154 – • 47

Line 42 minus line 47 (if negative, enter "0")

= **3,005.22** 48

Ontario surtax

Enter the amount from line 48.

3,005.22 49

Enter the amount from line 39.

– 50

Line 49 minus line 50 (if negative, enter "0")

= **3,005.22** 51

Complete lines 52 to 54 only if the amount on line 51 is **more than \$4,556**.

Otherwise, enter "0" on line 54 and continue completing the form.

(Line 51 **3,005.22** minus \$4,556) × 20% (if negative, enter "0") = **0.00** 52

(Line 51 **3,005.22** minus \$5,831) × 36% (if negative, enter "0") = **+** **0.00** 53

Add lines 52 and 53.

= **0.00** ▶ + **0.00** 54

Add lines 48 and 54.

= **3,005.22** 55

Ontario dividend tax credit

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

6152 – • 56

Line 55 minus line 56 (if negative, enter "0")

= **3,005.22** 57

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 58 of the *Provincial Worksheet*.

+ 58

Add lines 57 and 58.

= **3,005.22** 59

Continue on the next page.

Enter the amount from line 59 on the previous page.

3,005.22 60**Step 4 – Ontario tax reduction**Enter "0" on line 67 if **any** of the following apply to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2017;
- There is an amount on line 58;
- The amount on line 60 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 61 to 67 to calculate your Ontario tax reduction.

Basic reduction

235.00 61

If you had a spouse or common-law partner on December 31, 2017, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1999 or later

Number of dependent children **6269** × \$434 = + 62

Reduction for dependants with a mental or physical impairment

Number of dependants **6097** × \$434 = + 63

Add lines 61, 62, and 63.

= **235.00** 64

Enter the amount from line 64.

235.00 × 2 = **470.00** 65

Enter the amount from line 60.

– **3,005.22** 66

Line 65 minus line 66 (if negative, enter "0")

Ontario tax reduction claimed = **0.00** ▶ – **0.00** 67

Line 60 minus line 67 (if negative, enter "0")

= **3,005.22** 68**Step 5 – Ontario foreign tax credit**

Enter the Ontario foreign tax credit from Form T2036.

– 69

Line 68 minus line 69 (if negative, enter "0")

= **3,005.22** 70**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% = – 71

Line 70 minus line 71 (if negative, enter "0")

= **3,005.22** 72**Step 7 – Ontario health premium**

If your taxable income (from line 30) 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** 73

Add lines 72 and 73.

Enter the result on line 428 of your return.

Ontario tax= **3,605.22** 74

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 30.

59,256.54 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 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

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"/>
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"/>
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"/>
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"/>
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"/>
more than \$200,600	▶	▶	▶		\$900

See the privacy notice on your return.



Ontario Credits

ON479

T1 General – 2017

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 seniors' public transit tax credit

Amount paid in the year for eligible seniors' use of Ontario public transit services beginning July 1, 2017

(maximum \$1,500) **6305**

× 15% =

1

Ontario political contribution tax credit

Ontario political contributions made in 2017

6310

2

Credit calculated for line 3 on the *Provincial Worksheet*

(maximum \$1,330)

+

3

Ontario focused flow-through share tax credit

Enter your total expenses from line 4 of Form T1221.

6266

× 5% =

+

4

Add lines 1, 3 and 4. **If you are not claiming Ontario tax credits for self-employed individuals**, enter the amount from line 5 on line 479 of your return.

=

5

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 6 on the *Provincial Worksheet*

6322

+

• 6

Ontario co-operative education tax credit

Credit calculated for line 7 on the *Provincial Worksheet*

6320

+

• 7

Add lines 5, 6, and 7. Enter the result on line 479 of your return.

Ontario credits

=

8

See the privacy notice on your return.



Provincial Worksheet

2017
T1 General

Use the following charts to do the calculations needed to complete Form ON428, *Ontario Tax*, and Form ON479, *Ontario Credits*.
You can find more information about completing these charts in the forms book.
Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount		4,966.00	1
Your net income from line 236 of your return			2
Base amount	– 36,969.00		3
Line 2 minus line 3 (if negative, enter "0")	=		4
Applicable rate	× 15%		5
Multiply line 4 by line 5.	=	–	6
Line 1 minus line 6 (if negative, enter "0")		=	7

Enter this amount on line 5808 of Form ON428.

Line 5819 – Ontario caregiver amount

Complete this calculation for each dependant.

Base amount		21,195.00	1
Dependant's net income (line 236 of his or her return)		–	2
Line 1 minus line 2 (if negative, enter "0")	(maximum \$4,794)	=	3
If you claimed this dependant on line 5816, enter the amount claimed.		–	4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")		=	5

Enter on line 5819 of Form ON428 the total amount claimed for **all** dependants.

Line 5844 – Disability amount (for self)

Supplement calculation if you were under 18 years of age on December 31, 2017

Maximum supplement		4,793.00	1
Total of child care and attendant care expenses for you, claimed by you or by another person			2
Base amount	– 2,807.00		3
Line 2 minus line 3 (if negative, enter "0")	=	–	4
Line 1 minus line 4 (if negative, enter "0")		=	5

Enter on line 5844 of Form ON428 \$8,217 **plus** the amount from line 5 (maximum \$13,010), **unless** you are completing this chart to calculate the amount at line 5848.

Provincial Worksheet (continued)

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount	8,217.00	1
If the dependant was under 18 years of age on December 31, 2017, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was 18 years of age or older , enter "0".	+	2
Add lines 1 and 2.	=	3
Total of amounts your dependant can claim on lines 5804 to 5836 of his or her Form ON428	+	4
Add lines 3 and 4.	=	5
Dependant's taxable income (line 260 of his or her return)	–	6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0")		7
Enter on line 5848 of Form ON428 the amount from line 3 or line 7, whichever is less .	=	

Enter on line 5848 of Form ON428 the total amount claimed for **all** disabled dependants.

If at the end of the year you and your dependant were not residents of the same province or territory, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant		1
Enter \$2,302 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .	–	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$12,409)	=	3

Enter on line 5872 of Form ON428 the total amount claimed for **all** other dependants.

Line 6152 – Ontario dividend tax credit

Calculate the amount to enter on line 6152 of Form ON428 by completing **one** of the following **two** calculations:

- If you entered an amount on line 120 but **no amount** on line 180 of your return, complete the following:

Line 120 of your return	×	10%	=	
-------------------------	---	-----	---	--

Enter this amount on line 6152 of Form ON428.

- If you entered amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return		1			
Line 180 of your return	–	2	×	4.2863%	3
Line 1 minus line 2	=	4	×	10%	5
Add lines 3 and 5.				+	6
				=	

Enter this amount on line 6152 of Form ON428.

Provincial Worksheet *(continued)*

Line 58 – Additional tax for minimum tax purposes

If you entered an amount on line 95 of Form T691, complete this calculation.

Ontario basic additional tax

Line 95 of Form T691	×	33.67%	=		1
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Ontario surtax on additional tax

Amount from line 1				2
Line 51 of Form ON428	+	3,005.22		3
Add lines 2 and 3.	=	3,005.22		4

Complete lines 5 to 10 only if the amount on line 4 is more than \$4,556.
Otherwise, enter the amount from line 1 on line 58 of Form ON428.

(Line 4	minus \$4,556) × 20% (if negative, enter "0")	=			5
(Line 4	minus \$5,831) × 36% (if negative, enter "0")	=	+		6
Add lines 5 and 6.		=			7
Line 54 of Form ON428.		-			8
Line 7 minus line 8		=			9
Add lines 1 and 9.			+ =		10

Enter this amount on line 58 of Form ON428.

Line 3 – Ontario political contribution tax credit

If your total political contributions (line 2 of Form ON479) were **\$3,026 or more**, enter \$1,330 on line 3 of Form ON479.

Otherwise, complete the appropriate column depending on the amount on line 2.

	Line 2 is \$399 or less	Line 2 is more than \$399 but not more than \$1,330	Line 2 is more than \$1,330	
Enter your total contributions.				1
	0.00	399.00	1,330.00	2
Line 1 minus line 2 (cannot be negative)	=	=	=	3
	75%	50%	33.33%	4
Multiply line 3 by line 4.	=	=	=	5
	0.00	299.25	764.75	6
Add lines 5 and 6.	=	=	=	7

Enter this amount on line 3 of Form ON479.

Provincial Worksheet (continued)

Line 6 – Ontario apprenticeship training tax credit

Use this chart for each apprentice who started a qualifying apprenticeship⁽¹⁾ before November 15, 2017. If you were a member of a partnership, the credit for each qualifying apprenticeship is calculated by the partnership.

Amount of eligible expenditures ⁽²⁾ incurred in 2017 for an apprentice who started an apprenticeship program on or before April 23, 2015	A	×	35%	=	1
Amount of eligible expenditures ⁽²⁾ incurred in 2017 for an apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017	B	×	25%	=	2
Add lines 1 and 2.				+	3
Enter amount from line A		×	10%	=	4
Enter amount from line B		×	5%	=	5
Add lines 4 and 5.				=	6
Total salaries and wages paid in the previous tax year	7				
	– 400,000.00				8
Line 7 minus line 8 (if negative, enter "0")	=				9
	÷ 200,000.00				10
Line 9 divided by line 10	=				11
	1.00				12
Enter amount from line 11	–				13
Line 12 minus line 13 (if negative, enter "0")	=	1.00	▶ ×	1.00	14
Multiply line 6 by line 14				=	15
Add lines 3 and 15				(maximum \$5,000 ⁽³⁾)	16

Enter the total amount claimed for **all** apprentices in qualifying apprenticeships on line 6 of Form ON479.

Line 7 – Ontario co-operative education tax credit

Use this chart for each qualifying work placement of each student employed. If you were a member of a partnership, the credit for each qualifying work placement is calculated by the partnership.

Amount of eligible expenditures ⁽²⁾	×	25%	=	1
Enter again the amount of eligible expenditures	×	5%	=	2
Total salaries and wages paid in the previous tax year	3			
	– 400,000.00			4
Line 3 minus line 4 (if negative, enter "0")	=			5
	÷ 200,000.00			6
Line 5 divided by line 6	=			7
	1.00			8
Enter amount from line 7	–			9
Line 8 minus line 9 (if negative, enter "0")	=	1.00	▶ ×	1.00
Multiply line 2 by line 10				=
Add lines 1 and 11				(maximum \$3,000)
				+ =
				12

The maximum credit is \$3,000 per student per qualifying work placement that ended in 2017.

Enter the total amount claimed for **all** qualifying work placements on line 7 of Form ON479.

- (1) Only certain skilled trades qualify for the Ontario apprenticeship training tax credit. For a full list of qualifying skilled trades, go to fin.gov.on.ca/en/credit/attc/genguidelines.html#appendixa.
- (2) You must reduce your eligible expenditures by the amount of government assistance you received, are entitled to receive, or may reasonably expect to receive.
- (3) The maximum annual credit for each apprentice employed by you in a qualifying apprenticeship for the entire year is \$10,000 for an apprentice who started an apprenticeship program on or before April 23, 2015, and \$5,000 for an apprentice who started an apprenticeship program after April 23, 2015 and before November 15, 2017.

**Statement of Business or Professional Activities**

- Use this form to calculate your self-employment business and professional income.
- For each business or profession, fill in a **separate** Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see Guide T4002, *Self-employed Business, Professional, Commission, Farming, and Fishing Income*.

Part 1 – Identification	
Your name Qian-Xing Chiu	Your social insurance number (SIN) 5 4 2 4 3 8 3 5 3
Business name Databrew	Business number
Business address 182 Baldwin Street	City Toronto
	Prov./Terr. ON
	Postal code M 5 T 1 L 8
Fiscal period From 2 0 1 7 0 2 2 3 to 2 0 1 7 1 2 3 1	Date (YYYYMMDD) Date (YYYYMMDD) Was 2017 your last year of business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Main product or service	Industry code (see the appendix in Guide T4002) 5 1 8 2 1 0
Tax shelter identification number	Partnership business number 2 7 0 2 0 7 7 9 8
	Your percentage of the partnership 50 %
Name and address of person or firm preparing this form	

Part 2 – Internet business activities
If your webpages or websites generate business or professional income, fill in this part of the form.
How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____
Provide up to five main webpage or website addresses, also known as uniform resource locator (URL):
http:// _____
http:// _____
http:// _____
http:// _____
http:// _____
Percentage of your gross income generated from the webpages and websites. (If no income was generated from the Internet, enter "0".) _____ %

Part 3A – Business income

Fill in this part **only** if you have business income. If you have professional income, leave this part blank and fill in Part 3B.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 3B – Professional income

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Note: New proposed rules allow you to include your work in progress (WIP) progressively if you elected to use billed basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 50% of the lesser of the cost and the fair market value of WIP. For more information, see chapter 2 of guide T4002.

Part 3A – Business income

Gross sales, commissions, or fees (include GST/HST collected or collectible)	<u>377.49</u>	1
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 1)	<u> </u>	2
Subtotal: Amount 1 minus amount 2	<u>377.49</u>	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	<u> </u> 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	<u> </u> 5	
Subtotal: Amount 4 minus amount 5	<u> </u>	6
Adjusted gross sales: Amount 3 plus amount 6 (enter on line 8000 of Part 3C)	<u>377.49</u>	7

Part 3B – Professional income

Gross professional fees including work-in-progress (WIP) (include GST/HST collected or collectible)	<u> </u>	8
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 8) and any WIP at the end of the year you elected to exclude	<u> </u>	9
Subtotal: Amount 8 minus amount 9	<u> </u>	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	<u> </u> 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	<u> </u> 12	
Subtotal: Amount 11 minus amount 12	<u> </u>	13
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2)	<u> </u>	14
Adjusted professional fees: Amount 10 plus amount 13 plus amount 14 (enter on line 8000 of Part 3C)	<u> </u>	15

Part 3C – Gross business or professional income

Adjusted gross sales (amount 7 of Part 3A) or adjusted professional fees (amount 15 of Part 3B)	8000	<u>377.49</u>	
Reserves deducted last year	8290	<u> </u>	
Other income	8230	<u> </u>	
Subtotal: Line 8290 plus line 8230		<u> </u>	16
Gross business or professional income: Line 8000 plus amount 16	8299	<u>377.49</u>	
Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:			
<ul style="list-style-type: none"> • business income on line 162 • professional income on line 164 • commission income on line 166 			

For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss).

Part 3D – Cost of goods sold and gross profit

If you have business income, fill in this part. Enter only the business part of the costs.

Gross business income (line 8299 of Part 3C)	<u>377.49</u>	17
Opening inventory (include raw materials, goods in process, and finished goods)	8300	<u> </u>
Purchases during the year (net of returns, allowances, and discounts)	8320	<u> </u>
Direct wage costs	8340	<u> </u>
Subcontracts	8360	<u> </u>
Other costs	8450	<u> </u>
Subtotal: Add the amounts above		<u> </u> 18
Minus: Closing inventory (include raw materials, goods in process, and finished goods)	8500	<u> </u>
Cost of goods sold: Amount 18 minus line 8500	8518	<u> </u> 19
Gross profit (or loss): Amount 17 minus amount 19	8519	<u>377.49</u>

Part 4 – Net income (loss) before adjustments

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)		377.49	a
Expenses (enter only the business part)			
Advertising	8521	888.99	
Meals and entertainment	8523		
Bad debts	8590		
Insurance	8690		
Interest and bank charges	8710		
Business taxes, licences, and memberships	8760	60.00	
Office expenses	8810	329.95	
Office stationery and supplies	8811	439.90	
Professional fees (includes legal and accounting fees)	8860		
Management and administration fees	8871		
Rent	8910		
Repairs and maintenance	8960		
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel expenses	9200	762.70	
Utilities	9220		
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275		
Motor vehicle expenses (not including CCA) (amount 15 of Chart A)	9281		
Capital cost allowance (CCA). Enter amount i of Area A minus any personal part and any CCA for business-use-of-home expenses	9936		
Other expenses (specify): _____	9270		
Total expenses: Total of the above amounts	9368	2,481.54	2,481.54 b
Net income (loss) before adjustments: Amount a minus amount b		9369	(2,104.05)

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, <i>Statement of Partnership Income</i>	9974	(1,052.03)	c
Plus: GST/HST rebate for partners that was received in the year			
Total: Amount c plus line 9974		(1,052.03)	(1,052.03) d
Minus: Other amounts deductible from your share of the net partnership income (loss) (amount 6 of Part 6)	9943		
Net income (loss) after adjustments: Amount d minus line 9943			(1,052.03) e
Minus: Business-use-of-home expenses (amount 16 of Part 7)	9945		
Your net income (loss): Amount e minus line 9945	9946		(1,052.03)

Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 135
- professional income on line 137
- commission income on line 139

Part 6 – 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. These claims must not be included in the claims already calculated for the partnership.

List details of expenses:

Expense amounts

		1
		2
		3
		4
		5
Total other amounts deductible from your share of the net partnership income (loss): Add amounts 1 to 5 (enter this on line 9943 of Part 5)		6

Part 7 – Calculation of business-use-of-home expenses

Heat	880.00	1
Electricity	660.00	2
Insurance		3
Maintenance		4
Mortgage interest		5
Property taxes		6
Other expenses (specify):		7
Subtotal: Add amounts 1 to 7		8
	1,540.00	
Minus: Personal-use part of the business-use-of-home expenses		9
Subtotal: Amount 8 minus amount 9		10
	1,540.00	
Plus: Capital cost allowance (business part only), which means amount i of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4.		11
Amount carried forward from previous year		12
Subtotal: Add amounts 10 to 12		13
	1,540.00	
Minus: Net income (loss) after adjustments (amount e of Part 5) (if negative, enter "0").		14
Business-use-of-home expenses available to carry forward: Amount 13 minus amount 14 (if negative, enter "0")		15
	1,540.00	
Allowable claim: The lesser of amount 13 and 14 above (enter your share of this amount on line 9945 of Part 5)		16

Part 8 – Details of other partners

Do not fill in this chart if you must file a partnership information return.

Name of partner

Benjamin Brew

Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
182 Baldwin Street, Toronto	O N	M 5 T 1 L 8	\$	%

Name of partner

Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%

Name of partner

Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%

Name of partner

Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%

Part 9 – Details of equity

Total business liabilities	9931	
Drawings in 2017	9932	
Capital contributions in 2017	9933	

Area A – 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 Area B and C below)	4 Proceeds of dispositions in the year (see Area D and E below)	5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions 1/2 x (col. 3 minus col. 4) If negative, enter "0."	7 Base amount for CCA (col. 5 minus col. 6)	8 CCA Rate %	9 CCA for the year (col. 7 multiplied by 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 the amount on line 9936 of Part 4, amount i **minus** any personal part and any CCA for business-use-of-home expenses ******)

* If you have a negative amount in column 5, add it to income as a recapture in Part 3C on line 8230. 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 in Part 4 on line 9270. Recapture and terminal loss do not apply to a class 10.1 property. For more information, read Chapter 3 of Guide T4002.

** 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 Areas B to F.

Area B – Equipment additions in the year

1 Class number	2 Property description	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

Area C – Building additions in the year

1 Class number	2 Property description	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

Area D – Equipment dispositions in the year

1 Class number	2 Property description	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)

Note: If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Total equipment dispositions in the year: Total of column 5 9926

Area E – Building dispositions in the year

1 Class number	2 Property description	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)

Note: If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Total building dispositions in the year: Total of column 5 9928

Area F – 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. For more information, see Chapter 3 of Guide T4002.

Chart A – 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 Chart B)	_____	4
Insurance	_____	5
Licence and registration	_____	6
Maintenance and repairs	_____	7
Leasing (see Chart C)	_____	8
Other expenses (specify):	_____	9
	_____	10
Total motor vehicle expenses: Add amounts 3 to 10	_____	11

Business use part: $\left(\begin{array}{l} \text{amount 1 :} \\ \text{amount 2 :} \end{array} \right) \times \text{amount 11 :} \text{_____} = \text{_____}$ 12

Business parking fees 13

Supplementary business insurance 14

Allowable motor vehicle expenses: Add amounts 12, 13, and 14 (enter this total on line 9281 of Part 4) 15

Note: You can claim CCA on motor vehicles in Area A.

Chart B – 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 lesser of amount 16 and 17 (enter this in amount 4 of Chart A)	_____	18

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles

Total lease charges incurred in your 2017 fiscal period for the vehicle	_____	19
Total lease payments deducted before your 2017 fiscal period for the vehicle	_____	20
Total number of days the vehicle was leased in your 2017 and previous fiscal periods	_____	21
Manufacturer's list price	_____	22
Use a GST rate of 5% or HST rate applicable to your province.		
Amount 22 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	► _____	$\times 85\% =$ _____ 23
$\frac{[(\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{amount 21}]}{30}$ ► _____	– amount 20: _____	$=$ _____ 24
$\frac{[(\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{amount 19}]}{\text{amount 23}}$		$=$ _____ 25
Eligible leasing cost: Whichever is less of amount 24 or 25 (enter in amount 8 of Chart A above)		_____ 26

See the privacy notice on your return.



Employee Overpayment of 2017 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2017, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read (a) below)		60,105.79	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+		2
Add lines 1 and 2.		51,300.00	3
(maximum \$51,300)			
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)			
Quebec residents (box 18 of your T4 slips)		979.74	4
Total premiums payable: enter the amount from line 10 of Schedule 13	+		5
Add lines 4 and 5.		979.74	6
Line 3 minus \$2,000 (if negative, enter "0")	-	49,300.00	7
Line 6 minus line 7 (if negative, enter "0")	=		8
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)			
Quebec residents (from box 18 of your T4 slips)		979.74	9
Required premium:			
Residents of other than Quebec (multiply line 1 by 1.63%)		(maximum \$836.19)	
Quebec residents (multiply line 1 by 1.27%)		(maximum \$651.51)	
Line 9 minus line 10 (if negative, enter "0")	-	836.19	10
	=	143.55	11
Enter the amount from line 8 or line 11, whichever is greater .		143.55	12
Employment insurance overpayment			

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,033 (\$2,025 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2017 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

**CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2017**

- Use this form if you had any **investment income** or **investment expenses** for 2017.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2017, you should still complete this form if you had any investment income or expenses in 2017.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- If you need more information, call **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm or fishing property or qualified small business corporation shares in 2017, you should start by completing Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 – Investment expenses claimed on your 2017 return

Carrying charges and interest expenses (from line 221)		1
Net rental losses (from line 126)	+	2
Limited or non-active partnership losses (from line 122) other than allowable capital losses	+	3
Limited partnership losses of other years after 1985 (from line 251)	+	4
50% of exploration and development expenses (from line 224)	+	5
Any other investment expenses claimed in 2017 to earn property income (see the list of other investment expenses below)	6808 +	6
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0." Otherwise, enter the lesser of line 15 in Chart A or the amount you claimed on line 253 of your return	+	7
Total investment expenses claimed in 2017 (total of lines 1 to 7)	=	▶ <u> </u> A

Part 2 – Investment income reported on your 2017 return

Investment income (from lines 120 and 121)	87.17	8
Net rental income, including recaptured capital cost allowance (from line 126)	+	9
Net income from limited or non-active partnership (from line 122) other than taxable capital gains	+	10
Any other property income reported in 2017 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810 +	11
50% of income from the recovery of exploration and development expenses (from line 130) ..	6811 +	12
Additional investment income: If you did not complete Chart A on the back of this form, enter "0." Otherwise, enter the amount from line 15 in Chart A	+	13
Total investment income reported in 2017 (total of lines 8 to 13)	= 87.17	▶ <u>87.17</u> B

Other investment expenses

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming or fishing losses claimed by a non-active partner or a limited partner

Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j)
• interest paid on money borrowed to: i) buy an income-averaging annuity contract;
ii) pay a premium under a registered retirement savings plan;
iii) make a contribution to a registered pension plan; and
iv) make a contribution to a deferred profit-sharing plan.

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming and fishing income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from AgriInvest Fund 2 • CPP or QPP death benefit payments reported on your T1 return

Do not include: • income amounts that relate to business income • payments received from an income-averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2)

Do not use this area

6813

Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2017 (from line A in Part 1)	_____	14	
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2016. If you did not complete Form T936 for 2016, see note 1 below	<u>+</u> _____	15	
Cumulative investment expenses (total of lines 14 and 15)	<u>=</u> _____	▶	16
Total investment income reported in 2017 (from line B in Part 2)	87.17	17	
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2016. If you did not complete Form T936 for 2016, see note 2 below	<u>+</u> _____	18	
Cumulative investment income (total of lines 17 and 18)	<u>=</u> 87.17	▶	87.17 19
Cumulative net investment loss (CNIL) to December 31, 2017 (line 16 minus line 19; if negative, enter "0")	<u>=</u> _____		C

If you are claiming a capital gains deduction on your 2017 return, enter the amount from line C on line 28 of Form T657 for 2017.

Notes

1. To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2016 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
2. To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2016 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets)	_____	1
Enter the amount from line 173 of Schedule 3	<u>+</u> _____	2
Line 1 plus line 2 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 4 to 14, and enter "0" on line 15.	<u>=</u> _____	3
Enter the amount from line 1 above (if negative, enter "0").	_____	4
Enter the total of the amounts from lines 107, 110, and 124 of Schedule 3 (if negative, show it in brackets)	_____	5
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines C and D on Form T2017. Otherwise, enter the amount from line 5 on line 7.	<u>+</u> _____	6
Line 5 plus line 6 (if negative, enter "0")	<u>=</u> _____	7
Enter 1/2 of line 7	<u>-</u> _____	8
Line 4 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 14, and enter "0" on line 15.	<u>=</u> _____	9
Total net non-eligible taxable capital gains (line 3 or line 9, whichever is less). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 13 below. Otherwise, enter "0" on line 14.	_____	10
Enter the amount from box 21 of all 2017 T3 slips	5334 _____	11
Enter the amount from box 30 of all 2017 T3 slips	<u>-</u> _____	12
Line 11 minus line 12	5365 <u>=</u> _____	13
Enter 1/2 of line 13.	<u>-</u> _____	14
Additional investment income (line 10 minus line 14; if negative, enter "0")	<u>=</u> _____	15

See the privacy notice on your return.