



Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes 1 No 2

Answer the following question **only if you are a Canadian citizen.**

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 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act* which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit or the Ontario Sales Tax Credit? Yes 1 No 2

Please answer the following question

Did you own or hold foreign property at any time in 2011 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes 1 No 2

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

If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section in the guide.

Your guide contains valuable information to help you complete your return.

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

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

Total income

Employment income (box 14 on all T4 slips)			101	120,000	00
Commissions included on line 101 (box 42 on all T4 slips)	102				
Other employment income			104		
Old Age Security pension (box 18 on the T4A(OAS) slip)			113		
CPP or QPP benefits (box 20 on the T4A(P) slip)			114		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152				
Other pensions or 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 on 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 (attach Schedule 4)			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		Net 135		
Professional income	Gross 164		Net 137		
Commission income	Gross 166		Net 139		
Farming income	Gross 168		Net 141		
Fishing income	Gross 170		Net 143		
Workers' compensation benefits (box 10 on the T5007 slip)	144				
Social assistance payments	145				
Net federal supplements (box 21 on 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			150	120,000	00

This is your **total income**.

Attach your Schedule 1, Federal Tax here.

Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your **total income** from line 150 150 120,000 00

Pension adjustment

(box 52 on all T4 slips and box 034 on all T4A slips)

206 21,850 00

Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)

207 13,437 89RRSP deduction (see Schedule 7 and **attach** receipts)208Deduction for elected split-pension amount (**attach** Form T1032)210

Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)

212

Universal Child Care Benefit repayment (box 12 on all RC62 slips)

213Child care expenses (**attach** Form T778)214

Disability supports deduction

215

Business investment loss

Gross 228Allowable deduction 217

Moving expenses

219

Support payments made

Total 230Allowable deduction 220Carrying charges and interest expenses (**attach** Schedule 4)221Deduction for CPP or QPP contributions on self-employment and other earnings (**attach** Schedule 8)222Exploration and development expenses (**attach** Form T1229)224

Other employment expenses

229

Clergy residence deduction

231

Other deductions

Specify: 232

Add lines 207 to 224, 229, 231, and 232.

233 13,437 8913,437 89

Line 150 minus line 233 (if negative, enter "0").

This is your **net income before adjustments.** 234106,562 11

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.** 236106,562 11**Taxable income**

Canadian Forces personnel and police deduction (box 43 on all T4 slips)

244

Employee home relocation loan deduction (box 37 on 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

254Northern 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.** 260106,562 11

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

T1-2011**Federal Tax****Schedule 1**

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 \$10,527	300	10,527	00	1
Age amount (if you were born in 1946 or earlier) (use federal worksheet)	(maximum \$6,537)	301			2
Spouse or common-law partner amount: (if negative, enter "0")					
\$ 10,527 minus (45,198 02 his or her net income from page 1 of your return)	=	303			3
Amount for an eligible dependant (attach schedule 5) (if negative, enter "0")					
\$ 10,527 minus (0 00 his or her net income)	=	305			4
Amount for children born in 1994 or later	Number of children 366 2 x \$2,131	=	367	4,262	00 5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306			6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,217.60)	308	2,217	60	• 7
on self-employment and other earnings (attach Schedule 8)		310			• 8
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$786.76)	312	747	36	• 9
on self-employment and other eligible earnings (attach Schedule 13)		317			• 10
Volunteer firefighters' amount		362			11
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,065)	363	1,065	00	12
Public transit amount		364			13
Children's fitness amount		365			14
Children's arts amount		370			15
Home buyers' amount		369			16
Adoption expenses		313			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			18
Caregiver amount (use the federal worksheet and attach Schedule 5)		315			19
Disability amount (for self)					
(Claim \$7,341 or if you were under age 18, 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, education, and textbook amounts 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 1994 or later	330		1,523	00	
Minus: \$2,052 or 3% of line 236, whichever is less			2,052	00	
Subtotal (if negative, enter "0")					A
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331				B
Add lines A and B.					▶
Add lines 1 to 26.		332			26
Federal non-refundable tax credit rate		335	18,818	96	27
Multiply line 27 by line 28.			15 %		28
Donations and gifts (attach Schedule 9)		338	2,822	84	29
Add lines 29 and 30.		349	44	50	30
Enter this amount on line 43.					
Total federal non-refundable tax credits		350	2,867	34	31

Step 2 - Federal tax on taxable income

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

106,562|11 32

Complete the appropriate column depending on the amount on line 32.	Line 32 is \$41,544 or less	Line 32 is more than \$41,544 but not more than \$83,088	Line 32 is more than \$83,088 but not more than \$128,800	Line 32 is more than \$128,800	
Enter the amount from line 32.			106,562 11		33
Line 33 minus line 34 (cannot be negative)	0 00	41,544 00	83,088 00	128,800 00	34
Multiply line 35 by line 36.	x 15 %	x 22 %	x 26 %	x 29 %	35
	0 00	6,232 00	6,103 27	27,256 00	36
Add lines 37 and 38.			15,371 00		37
			21,474 27		38
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	39

Step 3 - Net federal tax

Enter the amount from line 39		21,474 27	40
Federal tax on split income (from line 5 of Form T1206)	424		41
Add lines 40 and 41.	404	21,474 27	42
Enter your non-refundable tax credits from line 31.		350	43
Federal dividend tax credit	425	2,867 34	44
Overseas employment tax credit (attach Form T626)	426		45
Minimum tax carryover (attach Form T691)	427		46
Add lines 43 to 46.		2,867 34	47
Line 42 minus line 47 (if negative, enter "0").		Basic federal tax	48
		429	18,606 93
Federal foreign tax credit (attach Form T2209)			49
Federal logging tax credit			
Line 48 minus line 49 (if negative, enter "0").		Federal tax	50
Total federal political contributions (attach receipts)	409		18,606 93
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650)	51
Investment tax credit (attach Form T2038(IND))		410	52
Labour-sponsored funds tax credit			
Net cost 413		Allowable credit 414	53
Add lines 51, 52 and 53.		416	54
Line 50 minus line 54 (if negative, enter "0")			
If you have an amount on line 41 above, see Form T1206		417	18,606 93
Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip).		415	56
Additional tax on RESP accumulated income payments (attach Form T1172)		418	57
Add lines 55, 56, and 57.			
Enter this amount on line 420 of your return.		Net federal tax	58
		420	18,606 93

T1-2011**Donations and Gifts****Schedule 9**

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

Attach a copy of this schedule to your return along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations and Canadian low-cost housing corporations for the aged.		250 00	1
Donations made to government entities (Government of Canada, provinces or territories, municipal or public bodies performing a function of government in Canada).			2
Donations made to prescribed universities outside Canada.	333		3
Donations made to the United Nations, its agencies and certain charitable organizations outside Canada.	334		4
Add lines 1 to 4.			
Total eligible amount of charitable donations and government gifts		250 00	5
Enter your net income from line 236 of your return	106,562 11	x 75% =	
		79,921 58	6

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below, and continue completing the schedule from line 340.

Gifts of depreciable property (from Chart 2 in pamphlet P113, <i>Gifts and Income Tax</i>)	337		7
Gifts of capital property (from Chart 1 in pamphlet P113, <i>Gifts and Income Tax</i>)	339		8
Add lines 7 and 8.			
		x 25% =	
			9
Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less .			
		Total donations limit	
		79,921 58	10

Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is less)	340	250 00	
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342		
Add lines 340 and 342.	344	250 00	
Enter \$200, or the amount from line 344, whichever is less	345	200 00	x 15% =
			346 30 00
Line 344 minus line 345.	347	50 00	x 29% =
			348 14 50
Add lines 11 and 12.			
Enter this amount on line 349 of Schedule 1.			
		Donations and gifts	
		44 50	13

Donations

Charitable donations

Charitable donations details

Name of organization		Amount paid	
Reported on slips	Claim: Own slips	250	00
Total current year donations		250	00

Donations to U.S. organizations

Name of organization		Amount paid	
Total current year donations		<NIL>	

Other gifts

Donations made to government entities		
Donations made to prescribed universities outside Canada.		
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.		

Charitable donations summary

	U.S.	Canadian	Total
Total current year donations		250 00	
Other gifts			
Unclaimed donations from 2007 - 2010			
Unclaimed donations from 2006	+	+	
Total charitable donations	A =	= 250 00	250 00
Net income	B	106,562 11	
75% of line B	C =	= 79,921 58	
Gifts of depreciable property	D		
Taxable capital gains minus capital gains deduction on gifts of capital property	E +	+	
Add lines D and E	F =	=	
25% of line F	G +	+	
Add lines C and G	H =	= 79,921 58	
Allowable U.S. donations	I	-	
Total donations limit	J =	= 79,921 58	79,921 58
Allowable charitable donations		250 00	250 00
(least of lines A, J or amount required to reduce federal tax to zero)			
Charitable donations available for carryforward			

Charitable donation carryforward - Canadian

Year	Beginning balance	Claimed in 2011	Ending balance
2006			
2007			
2008			
2009			
2010			
2011			
Totals			

Ontario Tax

ON428
T1 General - 2011Complete this form, and **attach a copy** to your return. For more information, see the related lines in the forms book.

Step 1 – Ontario non-refundable tax credits

		For internal use only	5605		
Basic personal amount		claim \$9,104	5804	9,104	00 1
Age amount (if born in 1946 or earlier) (use the provincial worksheet)		(maximum \$4,445)	5808		2
Spouse or common-law partner amount					
Base amount	8,503				00
Minus: his or her net income from page 1 of your return	45,198				02
Result: (if negative, enter "0")		(maximum \$7,730)	5812		3
Amount for an eligible dependant					
Base amount	8,503				00
Minus: his or her net income from line 236 of his or her return					
Result: (if negative, enter "0")		(maximum \$7,730)	5816		4
Amount for infirm dependants age 18 or older (use the provincial worksheet)			5820		5
CPP and QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824	2,217	60 • 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	747	36 • 8
(amount from line 317 of your federal Schedule 1)			5829		• 9
Adoption expenses			5833		10
Pension income amount		(maximum \$1,259)	5836		11
Caregiver amount (use provincial worksheet)			5840		12
Disability amount (for self)			5844		13
Disability amount transferred from a dependant (use provincial worksheet)			5848		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852		15
Your tuition and education amounts		[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		[attach Schedule ON(S2)]	5864		18
Medical expenses:					
(Read line 5868 in the forms book.)		5868		1,523	00 19
Enter \$2,061 or 3% of line 236 of your return, whichever is less.				2,061	00 20
Line 19 minus line 20 (if negative, enter "0")					21
Allowable amount of medical expenses for other dependants (use provincial worksheet)		5872			22
Add lines 21 and 22.		5876			▶ 23
Add lines 1 through 18, and line 23.			5880	12,068	96 ▶ 24
Ontario non-refundable tax credit rate				x	5.05 % 25
Multiply line 24 by line 25.			5884	609	48 26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	200	x	5.05 % =	10	10 27
Amount from line 347 of your federal Schedule 9	50	x	11.16 % =	5	58 28
Add lines 27 and 28.			5896	15	68 ▶ 29
Add lines 26 and 29.					
Enter this amount on line 42.			Ontario non-refundable tax credits	6150	625 16 30

Go to Step 2.

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**

106,562|11 31

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

Enter the amount from line 31.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.

Ontario tax on taxable income

Line 31 is \$37,774.00 or less	Line 31 is more than \$37,774.00 but not more than \$75,550.00	Line 31 is more than \$75,550.00
32	32	32
33	33	33
34	34	34
35	35	35
36	36	36
37	37	37
38	38	38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

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

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 42 through 45.

Line 41 minus line 46 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 47 and 48.

Ontario surtax

(Line 49 8,199|79 minus 4,078|00) x 20.00 % (if negative, enter "0")

(Line 49 8,199|79 minus 5,219|00) x 36.00 % (if negative, enter "0")

Add lines 50 and 51.

Add lines 49 and 52.

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6, enter the amount from line 53 on line 68 and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2011, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1993 or later

Number of dependent children 6269 2 x 389|00 =

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 x 389|00 =

Add lines 54, 55, and 56.

Enter the amount from line 57.

Enter the amount from line 53.

Line 58 minus line 59 (if negative, enter "0")

Line 53 minus line 60 (if negative, enter "0")

Ontario tax reduction claimed

Go to step 5.

54	210 00	54
55	778 00	55
56		56
57	988 00	57
58	1,976 00	58
59	10,097 23	59
60		60
61	10,097 23	61

10,097|23 62

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.
 Line 62 minus line 63

		63
10,097	23	64
Go to step 6.		

Step 6 – Labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes 02 and 04 of LSIF

tax credit certificate(s) **A** x 5 % (max. \$375) **6275** • 65

Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s) **B** x 5 % (max. \$375) **6276** • 66

Add lines 65 and 66.

LSIF tax credit ▶

Line 64 minus line 67 (if negative, enter "0")

		67
10,097	23	68
Go to step 7.		

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 below.

Ontario Health Premium ▶ 750|00 69

Add lines 68 and 69.

Enter the result on line 428 of your return.

Ontario tax 10,847|23 70

Ontario Health Premium

Enter your **taxable income** from line 31. 106,562|11 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 69 above.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 69 above.

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"/> x 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"/> x 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"/> x 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"/> x 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"/> x 25% = <input type="text"/> + \$750 = <input type="text"/>
more than \$200,600	\$900

2011 Slip Summary

NAME: Married, Ima Dad

SIN:

T4 Slips - Feuilles T4

Description	1	Total
	City of Hamilton	
Province of employment	Ontario	
Employment income	14 120,000.00	120,000.00
CPP contributions	16 2,217.60	2,217.60
EI premiums	18 747.36	747.36
RPP contributions	20 13,437.89	13,437.89
Pension adjustment	52 21,850.00	21,850.00
Income tax deducted	22 32,000.00	32,000.00
EI insurable earnings	24 44,200.00	44,200.00
CPP/QPP pensionable earnings	26 48,300.00	48,300.00
Charitable donations	46 250.00	250.00

RC62 - PUGE

	1	Total
Total benefit paid	1,200.00	

Other credits

Public transit passes amount - line 364

Amounts for public transit passes from your T4 slips		1
Amounts for public transit passes from your spouse or common law partner's T4 slips		2
Amounts for public transit passes not included on your or your spouse or common-law partner's T4		3
Amounts for public transit passes from your dependant children (under age 19)		4
Total of lines 1, 2, 3 and 4		5
Amount claimed by your spouse or common-law partner	%	6
Enter this amount on line 364 of Schedule 1		7

Home buyers' amount - line 369

Do you qualify for the home buyers' amount?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Home buyers' credit		
Amount claimed by another individual		
Home buyers' amount		

Total income tax deducted - line 437

T4 slips		32,000 00
T4A slips		
T4A (OAS) slip		
T4A (P) slip		
T4A (RCA) slip		
T4E slip		
T4RIF slips		
T4RSP slips		
T5013 slips		
T1032 line N - Pension Transferee		
Québec tax deducted (if not filing Québec return)		
Subtotal		32,000 00
Less: T1032 line N - Pensioner		
Total		32,000 00

CarryFWD

Carryforward Summary

Beginning balance End balance

RRSP

RRSP deduction limit		
Undeducted RRSP contributions		

Losses

Net capital		
Non-capital		
Farming or fishing		
Restricted farm		
Limited partnership		
Listed personal property		

Business year-end changes

Additional business income		
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Capital gains

Capital gains reserve		
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Capital gains deduction

Capital gains deduction claimed		
Eligible taxable capital gains after 1984		
Allowable business investment losses after 1984		
Investment expenses claimed in previous years		
Investment income claimed in prior years		
Capital gains exemption available	375,000.00	375,000.00

Provincial amounts

Provincial tuition and education amounts		
Provincial resource tax credit and rebates		
Labour-sponsored funds tax credit		
Saskatchewan post-secondary graduate tax credit		
Saskatchewan graduate tax exemption credit		
Saskatchewan graduate retention program tuition rebate		
Provincial venture capital tax credit		
Alberta stock savings plan tax credit		
Saskatchewan Pension Plan contributions		
Provincial equity tax credit		
Manitoba tuition fee income tax rebate		
Manitoba mineral exploration tax credit		

Other unused amounts

Business use of home expenses		
Charitable donations		
Cultural and ecological gifts		
Tuition and education amounts		
Interest on student loans		
Moving expenses		
Pre-1990 past service RPP contributions		
Minimum tax carryover		
Business foreign tax credits		
Labour-sponsored funds tax credit		
Investment tax credits		

Summary

2011 Tax Summary (Federal)

	Ima Dad		Ima Mom		Ima Dad		Ima Mom	
Total income					Non-refundable tax credits			
Employment *	101	120,000		49,000	Basic personal amount	300	10,527	10,527
Old Age Security	113				Age amount	301		
CPP/QPP benefits	114				Spouse / eligible dependant *	303		
Other pensions	115				Amount for children	367	4,262	
Split-pension amount	116				Infirm/caregiver *	306		
Universal Child Care Benefit	117		1,200		CPP/QPP/PPIP/EI *	308	2,965	3,004
Employment Insurance	119				Volunteer firefighters' amount	362		
Taxable dividends	120				Canada employment amount	363	1,065	1,065
Interest	121				Public transit passes amount	364		
Limited partnership	122				Children's fitness amount	365		1,000
RDSP	125				Children's arts amount	370		
Rental	126				Home buyers/Home renovation *	369		
Taxable capital gains	127				Adoption expenses	313		
Support payments	128				Pension income amount	314		
RRSP	129				Disability amount	316		
Other	130				Transfers *	318		
Self-employment *	135				Interest on student loans	319		
Workers' compensation and social assistance	147				Tuition / education	323		
Total income	150	120,000		50,200	Medical expenses	332		
					Subtotal	335	18,819	15,596
Net income					Credit at 15%	338	2,823	2,339
RPP	207	13,438			Donations and gifts	349	44	
RRSP *	208				Non-refundable tax credits	350	2,867	2,339
Split-Pension Deduction	210				Total payable			
Union and professional dues	212				Federal tax	404	21,474	7,036
UCCB repayment	213				Non-refundable tax credits	350	2,867	2,339
Child care expenses	214		4,950		Dividend tax credit	425		
Disability supports deduction	215				Min. tax carry-over/other *	426		
Business investment loss	217				Basic federal tax	429	18,607	4,696
Moving expenses	219				Non resident surtax			
Support payments	220				Foreign tax credits / other	405		
Carrying charges and interest	221		52		Federal tax	406	18,607	4,696
CPP/QPP/PPIP *	222				Political/inv. tax credit/other *	410		
Exploration and development	224				Labour-sponsored tax credit	414		
Employment expenses	229				Alternative minimum tax	417		
Social benefits repayment	235				WITB Prepayment (RC210)	415		
Other deductions *	231				Additional tax on RESP	418		
Net income	236	106,562		45,198	Net federal tax	420	18,607	4,696
					CPP contributions payable	421		
Taxable income					EI self-employment	430		
Canadian Forces personnel	244				Social benefits repayment	422		
Home relocation loan	248				Provincial/territorial tax	428	10,847	2,426
Security options deductions	249				Total payable	435	29,454	7,122
Other payments deduction	250				Total credits			
Losses of other years *	251				Income tax deducted *	437	32,000	9,800
Capital gains deduction	254				QC or YT abatement *	440		
Northern residents	255				CPP/EI overpayment *	448		
Additional deductions	256				Medical expense supplement	452		
Taxable income	260	106,562		45,198	WITB (Schedule 6)	453		
					Other credits *	454		
2012 Estimated					GST/HST rebate	457		
GST/HST credit					Instalments	476		
Child Tax Benefit					Provincial tax credits	479		100
RRSP contribution limit			8,820		Total credits	482	32,000	9,900
* More than one line is considered					Balance owing (refund)		(2,546)	(2,778)
					Combined balance (refund)		(5,324)	

2011 Tax Return Summary

Taxpayer personal information	Spousal information
SIN _____	SIN _____
Name <u>Married, Ima Dad</u>	Name <u>Married, Ima Mom</u>
Care of _____	Birthdate <u>1971/10/03</u>
Street address <u>16 Pumpkin Patch</u> Apt # _____	
P.O. Box, R.R. _____	
City <u>Ancaster</u>	
Province <u>ON</u>	
Postal code <u>L9A 1K2</u>	
Home phone <u>(905) 304-1234</u>	
Birthdate <u>1970/05/29</u>	
Marital status <u>Married</u>	
Filing	
Province of residence on 2011/12/31 <u>Ontario</u>	
Apply for GST/HST credit? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
EFILE this return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Is return discounted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Use preparer address for: _____	Nothing

Total income

Employment income (box 14 on all T4 slips)	101	120,000	00	
Total income	150	120,000	00	▶ 120,000

Net income

Pension adjustment (box 52 on T4 slips, box 34 on T4A slips)	206	21,850	00	
Registered pension plan deduction (box 20 on T4 slips and box 32 on T4A slips)	207	13,437	89	
Add lines 207 to 224, 229, 231 and 232.	233	13,437	89	▶ 13,437
Net income	236	106,562	11	

Taxable income

Taxable income	260	106,562	11
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Non-refundable tax credits

Basic personal amount	claim \$10,527	300	10,527	00	
Amount for children born in 1994 or later: Number of children <u>366</u>	2 x \$ 2,131	00	367	4,262	00 •
CPP or QPP contributions through employment	(maximum \$2,217.60)	308	2,217	60 •	
Employment Insurance premiums from box 18 on all T4 slips	(maximum \$786.76)	312	747	36 •	
Canada employment amount (see the guide)	(maximum \$1,065)	363	1,065	00 •	
Medical expenses (attach receipts)	330	1,523	00		
Minus: \$2,052 or 3% of line 236, whichever is less		2,052	00		
Add lines 1 to 25	335	18,818	96		
Multiply the amount on line 26 by 15% =	338	2,822	84		
Donations and gifts	250	00	Credit 349	44	50
Total federal non-refundable tax credits: 27 and 28.	350	2,867	34		

Refund or Balance owing

	Net federal tax.	420	18,606	93	
Provincial tax		428	10,847	23	
	Total payable	435	29,454	16	•
Total income tax deducted (from all information slips)	437	32,000	00	•	
Total credits	482	32,000	00	▶ 32,000	
	Total payable minus total credits	(2,545)	84		
	Refund	484	2,545	84	•

February 16, 2012

CIC Financial Group
114 Wilson Street West
Ancaster, Ontario
L9G 1N3

Ima Dad and Ima Mom Married
16 Pumpkin Patch
Ancaster, ON
L9A 1K2

Dear Mr. and Mrs. Married:

We have transmitted your returns electronically to Canada Revenue Agency (CRA) using the EFILE system. The enclosed copies of your 2011 income tax returns are for your records. We have prepared your returns based on the information you provided to us. Keep all information slips, receipts, and other documents for six years, in case CRA asks to see them.

Ima Dad

Your return shows a refund of \$2,545.84.

Ima Mom

Your return shows a refund of \$2,777.74.

Your RRSP deduction limit for 2012 is \$8,820.

If you have any questions about your income tax returns, please contact me at (905) 304-8342.

Sincerely yours,

CIC Financial Group

Enclosure



Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

ON **7**

Identification

First name and initial Ima Mom		
Last name		
Married		
Care of		
Mailing address: Apt No – Street No Street name 16 Pumpkin Patch		
PO Box	RR	
City Ancaster	Prov./Terr. ON	Postal Code L9A 1K2

Information about you

Enter your social insurance number (SIN)	<input type="text"/>
Enter your date of birth:	Year/Month/Day 1971/10/03
Your language of correspondence: Votre langue de correspondance :	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>

Your marital status on December 31, 2011

(see the "Marital status" section in the guide for details)

1 <input checked="" type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law	3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated	6 <input type="checkbox"/> Single

Information about your residence

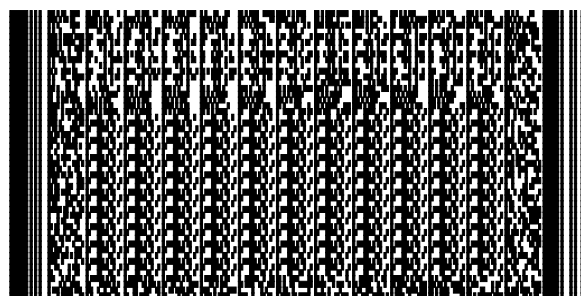
Enter your province or territory of residence on December 31, 2011 :	Ontario
Enter the province or territory where you currently reside if it is not the same as your mailing address above:	
If you were self-employed in 2011, enter the province or territory of self-employment:	
If you became or ceased to be a resident of Canada for income tax purposes in 2011 , enter the date of:	
entry <input type="text"/>	or departure <input type="text"/>

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

Enter his or her social insurance number:	<input type="text"/>
Enter his or her first name:	Ima Dad
Enter his or her net income for 2011 to claim certain credits:	106,562.11
Enter the amount of UCCB included on line 117 of his or her return:	
Enter the amount of UCCB repayment included on line 213 of his or her return:	
Tick this box if he or she was self-employed in 2011:	1 <input type="checkbox"/>

Person deceased in 2011

If this return is for a deceased person , enter the date of death:	Year/Month/Day
Do not use this area	





Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes 1 No 2

Answer the following question **only if you are a Canadian citizen.**

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 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act* which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit or the Ontario Sales Tax Credit? Yes 1 No 2

Please answer the following question

Did you own or hold foreign property at any time in 2011 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes 1 No 2

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

If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section in the guide.

Your guide contains valuable information to help you complete your return.

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

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

Total income

Employment income (box 14 on all T4 slips)			101	49,000	00
Commissions included on line 101 (box 42 on all T4 slips)	102				
Other employment income			104		
Old Age Security pension (box 18 on the T4A(OAS) slip)			113		
CPP or QPP benefits (box 20 on the T4A(P) slip)			114		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152				
Other pensions or superannuation			115		
Elected split-pension amount (attach Form T1032)			116		
Universal Child Care Benefit (UCCB)			117	1,200	00
UCCB amount designated to a dependant	185				
Employment Insurance and other benefits (box 14 on 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 (attach Schedule 4)			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		Net 135		
Professional income	Gross 164		Net 137		
Commission income	Gross 166		Net 139		
Farming income	Gross 168		Net 141		
Fishing income	Gross 170		Net 143		
Workers' compensation benefits (box 10 on the T5007 slip)	144				
Social assistance payments	145				
Net federal supplements (box 21 on 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			150	50,200	00

This is your **total income**.

Attach your Schedule 1, Federal Tax here.

Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your total income from line 150		150	50,200	00
Pension adjustment (box 52 on all T4 slips and box 034 on all T4A slips)		206		
Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)		207		
RRSP deduction (see Schedule 7 and attach receipts)		208		
Deduction for elected split-pension amount (attach Form T1032)		210		
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)		212		
Universal Child Care Benefit repayment (box 12 on all RC62 slips)		213		
Child care expenses (attach Form T778)		214	4,950	00
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	51	98
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)		222		
Exploration and development expenses (attach Form T1229)		224		
Other employment expenses		229		
Clergy residence deduction		231		
Other deductions	Specify:	232		
Add lines 207 to 224, 229, 231, and 232.		233	5,001	98
Line 150 minus line 233 (if negative, enter "0").	This is your net income before adjustments.	234	45,198	02
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	45,198	02

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)		244		
Employee home relocation loan deduction (box 37 on 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	45,198	02

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

T1-2011

Federal Tax

Schedule 1

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 \$10,527	300	10,527	00	1
Age amount (if you were born in 1946 or earlier) (use federal worksheet)	(maximum \$6,537)	301			2
Spouse or common-law partner amount: (if negative, enter "0")					
\$ 10,527 minus (106,562 11 his or her net income from page 1 of your return)	=	303			3
Amount for an eligible dependant (attach schedule 5) (if negative, enter "0")					
\$ 10,527 minus (0 00 his or her net income)	=	305			4
Amount for children born in 1994 or later	Number of children 366 x \$2,131	=	367		5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306			6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,217.60)	308	2,217	60	• 7
on self-employment and other earnings (attach Schedule 8)		310			• 8
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$786.76)	312	786	76	• 9
on self-employment and other eligible earnings (attach Schedule 13)		317			• 10
Volunteer firefighters' amount		362			11
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,065)	363	1,065	00	12
Public transit amount		364			13
Children's fitness amount		365	1,000	00	14
Children's arts amount		370			15
Home buyers' amount		369			16
Adoption expenses		313			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			18
Caregiver amount (use the federal worksheet and attach Schedule 5)		315			19
Disability amount (for self)					
(Claim \$7,341 or if you were under age 18, 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, education, and textbook amounts 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 1994 or later	330				
Minus: \$2,052 or 3% of line 236, whichever is less			1,355	94	
Subtotal (if negative, enter "0")					A
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331				B
Add lines A and B.		332			▶
Add lines 1 to 26.		335	15,596	36	26
Federal non-refundable tax credit rate				15 %	27
Multiply line 27 by line 28.		338	2,339	45	28
Donations and gifts (attach Schedule 9)		349			29
Add lines 29 and 30.					30
Enter this amount on line 43.					
Total federal non-refundable tax credits		350	2,339	45	31

Step 2 - Federal tax on taxable income

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

45,198|02 32

Complete the appropriate column depending on the amount on line 32.	Line 32 is \$41,544 or less	Line 32 is more than \$41,544 but not more than \$83,088	Line 32 is more than \$83,088 but not more than \$128,800	Line 32 is more than \$128,800	
Enter the amount from line 32.		45,198 02			33
		41,544 00	83,088 00	128,800 00	34
Line 33 minus line 34 (cannot be negative)	0 00	3,654 02			35
	x 15 %	x 22 %	x 26 %	x 29 %	36
Multiply line 35 by line 36.		803 88			37
	0 00	6,232 00	15,371 00	27,256 00	38
Add lines 37 and 38.		7,035 88			39
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	

Step 3 - Net federal tax

Enter the amount from line 39		7,035 88	40
Federal tax on split income (from line 5 of Form T1206)	424		41
Add lines 40 and 41.	404	7,035 88	42
Enter your non-refundable tax credits from line 31.		350	43
Federal dividend tax credit	425	2,339 45	44
Overseas employment tax credit (attach Form T626)	426		45
Minimum tax carryover (attach Form T691)	427		46
Add lines 43 to 46.		2,339 45	47
Line 42 minus line 47 (if negative, enter "0").		Basic federal tax 429	48
Federal foreign tax credit (attach Form T2209)		405	49
Federal logging tax credit			
Line 48 minus line 49 (if negative, enter "0").		Federal tax 406	50
Total federal political contributions (attach receipts)	409		
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650) 410	51
Investment tax credit (attach Form T2038(IND))		412	52
Labour-sponsored funds tax credit			
Net cost 413		Allowable credit 414	53
Add lines 51, 52 and 53.		416	54
Line 50 minus line 54 (if negative, enter "0")		417	55
If you have an amount on line 41 above, see Form T1206		4,696 43	
Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip).	415		56
Additional tax on RESP accumulated income payments (attach Form T1172)	418		57
Add lines 55, 56, and 57.			
Enter this amount on line 420 of your return.		Net federal tax 420	58

T1-2011

Statement of Investment Income

Schedule 4

State the names of the payers below, and attach any information slips you received. **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):

Enter this amount on line 180 of your return. 180

--	--

Taxable amount of eligible dividends (specify):

Enter this amount on line 120 of your return. 120

--	--

II - Interest and other investment income

Specify:

Income from foreign sources (specify):

--	--

Enter this amount on line 121 of your return. 121

--	--

III - Net partnership income (loss)

Reported on T5013 slips

Reported on Resource form

--	--

Net income (loss) from certified films and productions

--	--

Enter this amount on line 122 of your return. 122

--	--

IV - Carrying charges and interest expenses

Safety deposit box charges

		51		
--	--	----	--	--

Accounting fees

--	--	--	--	--

Management or safe custody fees

--	--	--	--	--

Investment counsel fees

--	--	--	--	--

Reported on T5013 slips

--	--	--	--	--

Interest on money borrowed to earn interest, dividend, and royalty income

--	--	--	--	--

Interest on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an active partner

--	--	--	--	--

Enter this amount on line 221 of your return. 221

		51		98
--	--	----	--	----

Ontario Tax



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

Step 1 – Ontario non-refundable tax credits

	For internal use only	5605		
Basic personal amount	claim \$9,104	5804	9,104	00 1
Age amount (if born in 1946 or earlier) (use the provincial worksheet)	(maximum \$4,445)	5808		2
Spouse or common-law partner amount				
Base amount	8,503		00	
Minus: his or her net income from page 1 of your return	106,562		11	
Result: (if negative, enter "0")		(maximum \$7,730) ▶	5812	3
Amount for an eligible dependant				
Base amount	8,503		00	
Minus: his or her net income from line 236 of his or her return				
Result: (if negative, enter "0")		(maximum \$7,730) ▶	5816	4
Amount for infirm dependants age 18 or older (use the provincial worksheet)				
		5820		5
CPP and QPP contributions:				
(amount from line 308 of your federal Schedule 1)		5824	2,217	60 • 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	786	76 • 8
(amount from line 317 of your federal Schedule 1)		5829		• 9
Adoption expenses		5833		10
Pension income amount	(maximum \$1,259)	5836		11
Caregiver amount (use provincial worksheet)		5840		12
Disability amount (for self)		5844		13
Disability amount transferred from a dependant (use provincial worksheet)		5848		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852		15
Your tuition and education amounts	[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	[attach Schedule ON(S2)]	5864		18
Medical expenses:				
(Read line 5868 in the forms book.)	5868			19
Enter \$2,061 or 3% of line 236 of your return, whichever is less.			1,355	94 20
Line 19 minus line 20 (if negative, enter "0")				21
Allowable amount of medical expenses for other dependants (use provincial worksheet)	5872			22
Add lines 21 and 22.	5876			▶ 23
Add lines 1 through 18, and line 23.		5880	12,108	36 ▶ 24
Ontario non-refundable tax credit rate			x	5.05 % 25
Multiply line 24 by line 25.		5884	611	47 26
Donations and gifts:				
Amount from line 345 of your federal Schedule 9		x	5.05 % =	27
Amount from line 347 of your federal Schedule 9		x	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	611 47 30

Go to Step 2.

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**

45,198|02 31

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

Enter the amount from line 31.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.

Ontario tax on taxable income

Line 31 is \$37,774.00 or less	Line 31 is more than \$37,774.00 but not more than \$75,550.00	Line 31 is more than \$75,550.00
32	32	32
33	33	33
34	34	34
35	35	35
36	36	36
37	37	37
38	38	38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

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

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 42 through 45.

Line 41 minus line 46 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 47 and 48.

Ontario surtax

(Line 49 1,975|83 minus 4,078|00) x 20.00 % (if negative, enter "0")

(Line 49 1,975|83 minus 5,219|00) x 36.00 % (if negative, enter "0")

Add lines 50 and 51.

Add lines 49 and 52.

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6, enter the amount from line 53 on line 68 and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2011, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1993 or later

Number of dependent children 6269 x 389|00 =

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 x 389|00 =

Add lines 54, 55, and 56.

Enter the amount from line 57.

Enter the amount from line 53.

Line 58 minus line 59 (if negative, enter "0")

Line 53 minus line 60 (if negative, enter "0")

Ontario tax reduction claimed

Go to step 5.

54	210 00
55	
56	
57	210 00
58	420 00
59	1,975 83
60	
61	1,975 83

1,975|83 62

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

Line 62 minus line 63

63
 1,975|83 64
 Go to step 6.

Step 6 – Labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes 02 and 04 of LSIF

tax credit certificate(s) **A** x 5% (max. \$375) **6275** • 65

Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s) **B** x 5% (max. \$375) **6276** • 66

Add lines 65 and 66.

LSIF tax credit ▶

Line 64 minus line 67 (if negative, enter "0")

67
 1,975|83 68
 Go to step 7.

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 below.

Ontario Health Premium ▶ 450|00 69

Add lines 68 and 69.

Enter the result on line 428 of your return.

Ontario tax 2,425|83 70

Ontario Health Premium

Enter your **taxable income** from line 31. 45,198|02 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 69 above.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 69 above.

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"/> x 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"/> x 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"/> x 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"/> x 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"/> x 25% = <input type="text"/> + \$750 = <input type="text"/>
more than \$200,600	\$900



Ontario Credits

ON479
T1 General - 2011

Complete this form, and **attach a copy** to your return to claim your Ontario credits.
For more information about these credits, read the related lines in the forms book.

Ontario children's activity tax credit

Enter your total claim for the children's activity tax credit. 6309 1,000|00 X 10% = 100|00 1

Ontario political contribution tax credit

Ontario political contributions made in 2011 6310 2
Credit calculated for line 3 on the *Provincial Worksheet* (maximum \$1,240) 3

Ontario focused flow-through share tax credit

Enter the total expenses reported on Form T1221. 6266 x 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.** 100|00 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 first nine digits of your business number. 6327

Ontario apprenticeship training tax credit

See page 8 in the forms book. 6322 •6

Ontario co-operative education tax credit

See page 8 in the forms book. 6320 •7

Add lines 5, 6, and 7.
Enter the result on line 479 of your return. Ontario credits 100|00 8



Child Care Expenses Deduction for 2011

Read the attached information sheet. On the sheet we define **child care expenses**, **eligible child**, **net income**, **earned income**, and **educational program**. For more information, see Interpretation Bulletin IT-495, *Child Care Expenses*.

Each person claiming the child care expenses deduction must attach a completed Form T778 to his or her return. Do not include receipts, but keep them in case we ask to see them.

If you are the **only person** claiming child care expenses, complete parts A and B, and, if it applies, Part D.

If there is **another person** (as described under "Who can claim child care expenses?") and you are the one with the **lower net income**, complete parts A and B.

If there is **another person** (as described under "Who can claim child care expenses?") and you are the one with the **higher net income**, complete parts A, B, C, and, if it applies, Part D.

Child care expense details

Name of child	Organization or name and social insurance number	# weeks**	Amount	Claim
Son	Army Cadets camp	4	600.00	400.00
Daughter	Happy Valley Daycare	26	9,600.00	4,550.00

**Enter the # of weeks spent at boarding school, overnight sports school or overnight camp.

Part A - Total child care expenses

- List the **first and last names** and the **dates of birth** of all your eligible children, even if you did not pay child care expenses for all of them.
- Indicate who received the payments. Provide the **name of the child care organization** or the **name and social insurance number of the individual**.

Child's Last and First Name	Date of Birth	Name and SIN of individual, or name of organization	Number of weeks	Child care expenses paid
Married, Son	2000/04/26	Army Cadets camp	4	400 00
Married, Daughter	2008/05/13	Happy Valley Daycare	26	4,550 00
Total child care expenses				4,950 00

Note: The maximum you can claim for expenses that relate to a stay in a boarding school (other than education costs) or an overnight camp (including an overnight sports school) is **\$175 per week** for a child included on line 1 in Part B, **\$250 per week** for a child included on line 2, and **\$100 per week** for a child included on line 3.

Enter any child care expenses included above that were incurred in 2011 for a child who was 18 or older. **6795**

Part B - Basic limit for child care expenses

Number of eligible children:

Born in 2005 or later , for whom the disability amount cannot be claimed	<u>1</u> X \$7,000 =	7,000 00	1
Born in 2011 and earlier , for whom the disability amount can be claimed*	X \$10,000 =	6796	2
Born in 1995 to 2004 , (or born in 1994 or earlier, with a mental or physical impairment, for whom the disability amount cannot be claimed)	<u>1</u> X \$4,000 =	4,000 00	3
Add lines 1, 2, and 3.		11,000 00	4
Enter your total child care expenses from Part A.		4,950 00	5
Enter your earned income .	<u>49,000 00</u> X 2/3 =	32,666 67	6
Enter the amount from line 4, 5, or 6, whichever is least		4,950 00	7

If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank.

Enter any child care expenses that the other person (as described under "Who can claim child care expenses?") with the higher net income deducted on line 214 of his or her 2011 return.			8
Line 7 minus line 8. If you attended school in 2011 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 214 of your return.	Your allowable deduction	4,950 00	9

* Attach Form T2201, *Disability Tax Credit Certificate*. If this form has already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed the form and the tax year for which it was filed.

Part C - Are you the person with the higher net income?

Complete Part C if, in 2011, **another person** (as described under "Who can claim child care expenses?") with lower net income was in a situation described below. Give the name, social insurance number, and the net income of the other person, **and** tick the boxes that apply.

Name of person with lower net income _____	Social insurance number _____	Net income _____
--	-------------------------------	------------------

- a)** The other person attended school and was enrolled in a **part-time** educational program (see "Educational program" on the T778 information sheet).
- b)** The other person attended school and was enrolled in a **full-time** educational program (see "Educational program" on the T778 information sheet).
- c)** The other person was not capable of caring for children because of a mental or physical infirmity. That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital, or other similar institution. Attach a statement from the attending physician certifying this information.
- d)** The other person was not capable of caring for children because of a mental or physical infirmity, and this situation is likely to continue for an indefinite period. Attach a statement from the attending physician certifying this information.
- e)** The other person was confined to a prison or similar institution for a period of at least two weeks.
- f)** You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2011 and for a period of at least 90 days beginning in 2011, but you reconciled before March 1, 2012.

Line 4 (in Part B) _____	x 2.5 % = _____	10
Number of months in 2011 that the situation in a) existed (other than a month that includes a week that any of the situations in b) to f) existed) _____	x line 10 _____ = _____	11
Number of weeks in 2011 that any of the situations in b) to f) existed _____	x line 10 _____ = _____	12
Add lines 11 and 12 _____	6798	13
Enter the amount from line 7 (in Part B) or line 13, whichever is less . If you attended school in 2011, go to Part D. Otherwise, enter this amount on line 214 of your return		
Your allowable deduction		14

Part D - Are you enrolled in an educational program in 2011?

Complete Part D if, at any time in 2011, either of the following situations applied to you:

- You were the **only person** making a claim, line 7 equals line 6 in Part B, and you were enrolled in a program (see "Educational program").
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2011, you **and another person** (as described under "Who can claim child care expenses?") were enrolled in a program (see "Educational program"). **But first, complete Part C.**

Part D does not apply to the person with the lower net income, since the other person will claim this part of the deduction for both of them.

Line 4 (in Part B) _____	11,000.00	x 2.5 % = _____	275 00	15
Number of weeks in 2011 during which you were enrolled in a full-time educational program. If there was another person (as described under "Who can claim child care expenses?"), he or she must also have been enrolled in a full-time educational program during the same weeks . _____	x line 15 _____	275 00 = _____	16	
Number of months (other than any month that includes a week used to calculate the amount on line 16) in 2011 during which: • there was no other person (as described under "Who can claim child care expenses?") and you were enrolled in a part-time educational program; or • you and the other person were enrolled in a full-time or part-time educational program during the same months . _____	x line 15 _____	275 00 = _____	17	
Add lines 16 and 17 _____	6801	18		
Line 4 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you _____	6,050 00	19		
Line 5 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you _____	20			
Enter your net income (not including amounts on line 214 or 235) _____	50,148 02	x 2/3 = _____	33,432 01	21
If you completed Part C: Line 13 (in Part C) minus line 6 (in Part B) _____	22			
Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is least . _____	23			
Enter the amount from line 9 (in Part B) or line 14 (in Part C), whichever applies to you. _____	24			
Add line 23 and line 24. Enter this amount on line 214 of your return.	Your allowable deduction		25	

CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL) TO DECEMBER 31, 2011

- Use this form if you had any **investment income** or **investment expenses** for 2011.
- 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 2011, you should still complete this form if you had any investment income or expenses in 2011.
- 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 property, qualified fishing property or qualified small business corporation shares in 2011, you should start by completing Chart A on the next page 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 2011 return

Carrying charges and interest expenses (from line 221)		51 98	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 2011 to earn property income:				
Foreign non-business tax deductions				
CCA claimed on certified films and videotapes (line 232)	+			
Limited or non-active partnership farming losses	+			
Limited or non-active partnership fishing losses	+			
Other (specify)	+			
Total	=	6808 +	6	
Additional investment expenses: 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 2011 (total of lines 1 to 7)	=	51 98	▶	51 98 A

Part 2 - Investment income reported on your 2011 return

Investment income (from lines 120 and 121)			8	
Net rental income, including recaptured capital cost allowance (from line 126)	+		9	
Net income from limited or non-active partnerships (from line 122) other than taxable capital gains	+		10	
Any other property income reported in 2011:				
Limited or non-active partnership farming income				
Limited or non-active partnership fishing income	+			
Reported on T3 slips	+			
Withdrawals from NISA Fund 2	+			
CPP death benefit payments	+			
Annuity payments taxable under p.56(1)(d) minus the capital portion deducted under p.60(a)	+			
Capital losses included in limited partnership losses of other years (line 251)	+			
Other (specify)	+			
Total	=	6810 +	11	
50% of income from the recovery of exploration and development expenses (from line 130)		6811 +	12	
Additional investment income: Enter the amount from line 15 in Chart A			13	
Total investment income reported in 2011 (total of lines 8 to 13)	=		▶	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 Net Income Stabilization Account (NISA) Fund 2 • CPP 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 2011 (from line A in Part 1)	51 98	14
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2010. If you did not complete Form T936 for 2010, see note 1 below	+	15
Cumulative investment expenses (total of lines 14 and 15)	= 51 98	▶ 51 98 16
Total investment income reported in 2011 (from line B in Part 2)	-	17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2010. If you did not complete Form T936 for 2010, see note 2 below	+	18
Cumulative investment income (total of lines 17 and 18)	-	▶ - 19
Cumulative net investment loss (CNIL) to December 31, 2011 (line 16 minus line 19; if negative, enter "0")	=	51 98 C

If you are claiming a capital gains deduction on your 2011 return, enter the amount from line C on line 28 of Form T657 for 2011.

- Notes**
- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2010 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.
 - To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2010 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	+	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	=	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 6683 and 6690 on Form T2017. Otherwise, enter the amount from line 5 on line 7	+	6
Line 5 plus line 6 (if negative, enter "0")	=	7
Enter 1/2 of line 7	-	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	=	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 2011 T3 slips	5334	11
Enter the amount from box 30 of all 2011 T3 slips	-	12
Line 11 minus line 12	5365	13
Enter 1/2 of line 13	-	14
Additional investment income (line 10 minus line 14; if negative, enter "0")	=	15

2011 Slip Summary

NAME: Married, Ima Mom

SIN:

T4 Slips - Feuilles T4

Description

	1	Total
	St. Josephs	
Province of employment	Ontario	
Employment income	14 49,000.00	49,000.00
CPP contributions	16 2,217.60	2,217.60
EI premiums	18 786.76	786.76
Income tax deducted	22 9,800.00	9,800.00
EI insurable earnings	24 44,200.00	44,200.00
CPP/QPP pensionable earnings	26 48,300.00	48,300.00

RC62 - PUGE

Total benefit paid

1	Total
1,200.00	

Other credits

Public transit passes amount - line 364

Amounts for public transit passes from your T4 slips			1
Amounts for public transit passes from your spouse or common law partner's T4 slips			2
Amounts for public transit passes not included on your or your spouse or common-law partner's T4			3
Amounts for public transit passes from your dependant children (under age 19)			4
Total of lines 1, 2, 3 and 4			5
Amount claimed by your spouse or common-law partner	100.00 %		6
Enter this amount on line 364 of Schedule 1			7

Home buyers' amount - line 369

Do you qualify for the home buyers' amount?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Home buyers' credit		
Amount claimed by another individual		
Home buyers' amount		

Total income tax deducted - line 437

T4 slips		9,800 00
T4A slips		
T4A (OAS) slip		
T4A (P) slip		
T4A (RCA) slip		
T4E slip		
T4RIF slips		
T4RSP slips		
T5013 slips		
T1032 line N - Pension Transferee		
Québec tax deducted (if not filing Québec return)		
Subtotal		9,800 00
Less: T1032 line N - Pensioner		
Total		9,800 00

RRSPLimit

RRSP deduction limit

2012 RRSP deduction limit

2011 earned income from line 23 below	49,000	x 18%	8,820	A
Lesser of A or \$22,970			8,820	
Less: 2011 pension adjustment				
2012 past service pension adjustment				
Plus: 2012 pension adjustment reversal from T10 slip				
Subtotal			8,820	
2011 RRSP deduction limit				
Less: 2011 RRSP and SPP deduction				
Contributions to foreign retirement plan (RC267/RC268/RC269)				
Unused RRSP deduction room				
2012 RRSP deduction limit			8,820	
Less: RRSP contributions you made but did not deduct on your 2011 return				
Additional RRSP contributions you can make and deduct on your 2012 return			8,820	

2011 earned income

The line numbers in brackets below refer to the numbers on your 2011 return where you reported your income.

Employment earnings (lines 101 and 104)	49,000			1
Annual union, professional, or like dues (line 212) that relate to your employment earnings				2
Employment expenses (line 229) that relate to your employment earnings	+			3
Add lines 2 and 3	=			4
Line 1 minus line 4 (if negative, enter '0')		-	49,000	5
Net income from a business you carried on alone or as an active partner (lines 135 to 143)			+	6
Disability payments you received from the Canada or Quebec Pension Plan (line 152)			+	7
Royalties for a work or invention of which you were the author or inventor (line 104)			+	8
Net rental income from real property (line 126)			+	9
Support payments that you include in income for the year (line 128)			+	10
Net research grants you received (line 104)			+	11
Employee profit-sharing plan allocation (line 104)			+	12
Unemployment benefit plan payments (line 104)			+	13
Other income			+	14
Add lines 5 to 14			=	49,000 15
Current-year loss from a business you carried on alone or as an active partner (lines 135 to 143)			+	16
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property			+	17
Current-year rental loss from real property (line 126)			+	18
Support payments that you deduct for the year (line 220)			+	19
Other deductions			+	20
Add lines 16 to 20			=	21
Earned income - Pre-bankruptcy			+	22
2011 earned income (line 15 minus line 21 plus line 22)			=	49,000 23

CarryFWD

Carryforward Summary

Beginning balance End balance

RRSP

RRSP deduction limit		8,820	00
Undeducted RRSP contributions			

Losses

Net capital			
Non-capital			
Farming or fishing			
Restricted farm			
Limited partnership			
Listed personal property			

Business year-end changes

Additional business income			
----------------------------	--	--	--

Capital gains

Capital gains reserve			
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Capital gains deduction

Capital gains deduction claimed			
Eligible taxable capital gains after 1984			
Allowable business investment losses after 1984			
Investment expenses claimed in previous years			51 98
Investment income claimed in prior years			
Capital gains exemption available	375,000	00	375,000 00

Provincial amounts

Provincial tuition and education amounts			
Provincial resource tax credit and rebates			
Labour-sponsored funds tax credit			
Saskatchewan post-secondary graduate tax credit			
Saskatchewan graduate tax exemption credit			
Saskatchewan graduate retention program tuition rebate			
Provincial venture capital tax credit			
Alberta stock savings plan tax credit			
Saskatchewan Pension Plan contributions			
Provincial equity tax credit			
Manitoba tuition fee income tax rebate			
Manitoba mineral exploration tax credit			

Other unused amounts

Business use of home expenses			
Charitable donations			
Cultural and ecological gifts			
Tuition and education amounts			
Interest on student loans			
Moving expenses			
Pre-1990 past service RPP contributions			
Minimum tax carryover			
Business foreign tax credits			
Labour-sponsored funds tax credit			
Investment tax credits			

Summary

2011 Tax Summary (Federal)

	Ima Mom		Ima Dad		Ima Mom		Ima Dad	
Total income								
Employment *	101	49,000		120,000	300	10,527		10,527
Old Age Security	113				301			
CPP/QPP benefits	114				303			
Other pensions	115				367			4,262
Split-pension amount	116				306			
Universal Child Care Benefit	117	1,200			308	3,004		2,965
Employment Insurance	119				362			
Taxable dividends	120				363	1,065		1,065
Interest	121				364			
Limited partnership	122				365	1,000		
RDSP	125				370			
Rental	126				369			
Taxable capital gains	127				313			
Support payments	128				314			
RRSP	129				316			
Other	130				318			
Self-employment *	135				319			
Workers' compensation and social assistance	147				323			
Total income	150	50,200		120,000				
Net income								
RPP	207			13,438				
RRSP *	208							
Split-Pension Deduction	210							
Union and professional dues	212							
UCCB repayment	213							
Child care expenses	214	4,950						
Disability supports deduction	215							
Business investment loss	217							
Moving expenses	219							
Support payments	220							
Carrying charges and interest	221	52						
CPP/QPP/PIPP *	222							
Exploration and development	224							
Employment expenses	229							
Social benefits repayment	235							
Other deductions *	231							
Net income	236	45,198		106,562				
Taxable income								
Canadian Forces personnel	244							
Home relocation loan	248							
Security options deductions	249							
Other payments deduction	250							
Losses of other years *	251							
Capital gains deduction	254							
Northern residents	255							
Additional deductions	256							
Taxable income	260	45,198		106,562				
2012 Estimated								
GST/HST credit								
Child Tax Benefit								
RRSP contribution limit		8,820	00					
* More than one line is considered								
Non-refundable tax credits								
Basic personal amount	300				300	10,527		10,527
Age amount	301				301			
Spouse / eligible dependant *	303				303			
Amount for children	367				367			4,262
Infirm/caregiver *	306				306			
CPP/QPP/PIPP/EI *	308	3,004			308	3,004		2,965
Volunteer firefighters' amount	362				362			
Canada employment amount	363	1,065			363	1,065		1,065
Public transit passes amount	364				364			
Children's fitness amount	365	1,000			365	1,000		
Children's arts amount	370				370			
Home buyers/Home renovation *	369				369			
Adoption expenses	313				313			
Pension income amount	314				314			
Disability amount	316				316			
Transfers *	318				318			
Interest on student loans	319				319			
Tuition / education	323				323			
Medical expenses	332				332			
Subtotal	335	15,596			335	15,596		18,819
Credit at 15%	338	2,339			338	2,339		2,823
Donations and gifts	349				349			44
Non-refundable tax credits	350	2,339			350	2,339		2,867
Total payable								
Federal tax	404	7,036			404	7,036		21,474
Non-refundable tax credits	350	2,339			350	2,339		2,867
Dividend tax credit	425				425			
Min. tax carry-over/other *	426				426			
Basic federal tax	429	4,696			429	4,696		18,607
Non resident surtax								
Foreign tax credits / other	405				405			
Federal tax	406	4,696			406	4,696		18,607
Political/inv. tax credit/other *	410				410			
Labour-sponsored tax credit	414				414			
Alternative minimum tax	417				417			
WITB Prepayment (RC210)	415				415			
Additional tax on RESP	418				418			
Net federal tax	420	4,696			420	4,696		18,607
CPP contributions payable	421				421			
EI self-employment	430				430			
Social benefits repayment	422				422			
Provincial/territorial tax	428	2,426			428	2,426		10,847
Total payable	435	7,122			435	7,122		29,454
Total credits								
Income tax deducted *	437	9,800			437	9,800		32,000
QC or YT abatement *	440				440			
CPP/EI overpayment *	448				448			
Medical expense supplement	452				452			
WITB (Schedule 6)	453				453			
Other credits *	454				454			
GST/HST rebate	457				457			
Instalments	476				476			
Provincial tax credits	479	100			479	100		
Total credits	482	9,900			482	9,900		32,000
Balance owing (refund)						(2,778)		(2,546)
Combined balance (refund)						(5,324)		

2011 Tax Return Summary

Taxpayer personal information	Spousal information
SIN _____ Name <u>Married, Ima Mom</u> Care of _____ Street address <u>16 Pumpkin Patch</u> Apt # _____ P.O. Box, R.R. _____ City <u>Ancaster</u> Province <u>ON</u> Postal code <u>L9A 1K2</u> Home phone <u>(905) 304-1234</u> Birthdate <u>1971/10/03</u> Marital status <u>Married</u>	SIN _____ Name <u>Married, Ima Dad</u> Birthdate <u>1970/05/29</u>
Filing	
Province of residence on 2011/12/31 <u>Ontario</u>	
Apply for GST/HST credit?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
EFILE this return?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is return discounted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Use preparer address for:	<u>Nothing</u>

Total income

Employment income (box 14 on all T4 slips)	101	49,000	00
Universal Child Care Benefit (see the guide)	117	1,200	00
Total income	150	50,200	00

▶ 50,20000

Net income

Child care expenses (Attach Form T778)	214	4,950	00
Carrying charges and interest expenses (Attach Schedule 4)	221	51	98
Add lines 207 to 224, 229, 231 and 232.	233	5,001	98
Net income	236	45,198	02

▶ 5,00198

Taxable income

Taxable income 260 45,19802

Non-refundable tax credits

Basic personal amount	claim \$10,527	300	10,527	00
CPP or QPP contributions through employment	(maximum \$2,217.60)	308	2,217	60 •
Employment Insurance premiums from box 18 on all T4 slips	(maximum \$786.76)	312	786	76 •
Canada employment amount (see the guide)	(maximum \$1,065)	363	1,065	00 •
Children's fitness amount		365	1,000	00 •
Add lines 1 to 25		335	15,596	36
Multiply the amount on line 26 by 15% =		338	2,339	45
Total federal non-refundable tax credits: 27 and 28.		350	2,339	45

Refund or Balance owing

		Net federal tax.	420	4,696	43
Provincial tax			428	2,425	83
Total payable			435	7,122	26 •
Total income tax deducted (from all information slips)	437	9,800	00 •		
Provincial tax credits	479	100	00 •		
Total credits	482	9,900	00	▶	9,900 00
Total payable minus total credits					<u>(2,777</u> 74)
Refund	484	2,777	74 •		

2012 Estimated

RRSP contribution limit			8,820	00
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