



Agence du revenu
du Canada

COPY CLIENT

- Use this form to request an adjustment (a reassessment) to an individual income tax return.
- See Help (F1) for information on how to complete it.
- Send the completed form to the Individual Client Services and Benefits Division of your tax centre as indicated on your notice of assessment.

A Identification						For filing <input type="checkbox"/>							DO NOT USE THIS AREA											
Social insurance number 232 160 929				Adjustment request for the <u>2008</u> tax year (complete a separate form for each year)				PSN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>																
Full name (your surname first) FRIEDMAN BARRY L																								
Address: <input checked="" type="checkbox"/> same as on the return <input type="checkbox"/> or:																								
										CORLOC # <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>														
										Assessor					Date			Rev.					Date	

B Authorization – complete this area if you are authorizing a person or firm to make this request on your behalf.	
Name and address of authorized person or firm preparing this request: PATERSON & COMPANY CA FIRM 413 CHURCHILL AVENUE N OTTAWA ON K1Z 5C7	Letter of authorization (or Form T1013, <i>Authorizing or Cancelling a representative</i>) for the year under review (must indicate level 2): <div style="display: flex; align-items: center;"> <input checked="checked" type="checkbox"/> <div style="margin-left: 10px;">was submitted previously</div> </div> <div style="display: flex; align-items: center;"> <input type="checkbox"/> <div style="margin-left: 10px;">is attached</div> </div>

C Adjustment details					
Using your copy of your tax return and your <i>Notice of Assessment</i> or <i>Reassessment</i> , list below the details of your requested change. If you have received an assessment or reassessment notice with an amount that is different from the amount on the return, use the amount stated on the notice.					
Line number from return or schedule	Name of line from return or schedule	Previous amount	+ -	Amount of change	Revised amount
130	Other income		+	86,100 79	86,100 79
349	Donations and gifts		+	6,098 83	6,098 83
367	Amount for children born in 1991 or later		+	8,152 00	8,152 00
420	Net federal tax		+	7,941 64	7,941 64
428	Provincial or territorial tax		+	4,923 18	4,923 18
479	Provincial or territorial credits	502 86	-	502 86	
5896	Donations and gifts		+	2,347 55	2,347 55

Other details or explanations (attach an extra sheet if required)

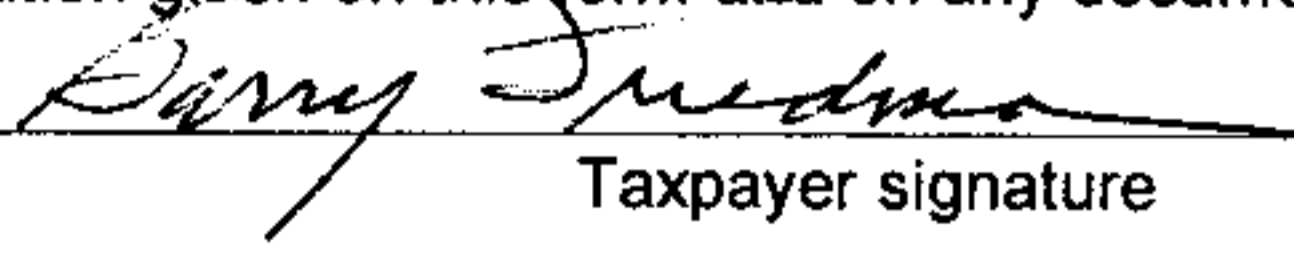
AS PER ATTACHED FORM 1099-R STATE STREET BANK AND FIDELITY TOTAL 80769.87 US DOLLARS CONVERTED AT 1.0660 EQUALS 86,100.79 CANADIAN DOLLARS

D Certification

I certify that the information given on this form and on any documents attached is, to the best of my knowledge, correct and complete.

2010-11-18

Date



Taxpayer signature

Telephone

(Home)

(Business)

Representative signature

(Preparer)

FORM 1099-R • Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. • 2008

PAYER'S Name, Street Address, City, State, Zip Code, and Telephone Number

STATE STREET BANK & TRUST
GAMCO GL TELECOM FD CL AAA
PO BOX 8308
BOSTON MA 02266-8308
1 (800) 422-3554

OMB No. 1545-0119

RECIPIENT'S Name, Street Address (including apt. no.), City, State, and Zip Code

-- 01 000130 22571 B 1 A 78

STATE STREET BANK & TRUST CO
CUST FOR THE IRA OF
DOROTHY FRIEDMAN (DCD)
FBO BARRY FRIEDMAN
480 TWEEDMUIR AVE
OTTAWA ONTARIO K1Z 5N9

10,664.12
X 1.0660
= 11,367.96

Corrected (if checked) ☐

FORM 1099-R

Department of the Treasury-Internal Revenue Service

Copy B		
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.		
Account number 401-00000872444	RECIPIENT'S identification number 108-36-0183	
1 Gross distribution 10,664.12	PAYER'S federal identification number 04-3120161	
2a Taxable amount 10,664.12	4 Federal income tax withheld 0.00	
2b Taxable amount not determined <input checked="" type="checkbox"/>		
Total distribution <input checked="" type="checkbox"/>		
7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	10 State tax withheld 0.00
11 State/Payer's state no. /		12 State distribution

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Corrected (if checked) ☐

FORM 1099-R

Department of the Treasury-Internal Revenue Service

Copy C For Recipient's Records		
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FORM 1099-R • Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. • 2008

PAYER'S Name, Street Address, City, State, Zip Code, and Telephone Number

STATE STREET BANK & TRUST
GABELLI ASSET FUND CL AAA
PO BOX 8308
BOSTON MA 02266-8308
1 (800) 422-3554

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480 TWEEDMUIR AVE
OTTAWA ONTARIO K1Z 5N9

65,299.70
x 1.0660 =
69,609.48

OMB No. 1545-0119

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FORM 1099-R

Corrected (if checked) ☐
Department of the Treasury-Internal Revenue Service

3R2531R

FORM 1099-R • Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. • 2008

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BOSTON MA 02266-8308
1 (800) 422-3554

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OMB No. 1545-0119

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FORM 1099-R

Corrected (if checked) ☐
Department of the Treasury-Internal Revenue Service

TA-R/GS/20082

FORM 1099-R • Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. • 2008

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OMB No. 1545-0119

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11 State/Payer's state no. /		12 State distribution

FORM 1099-R

Corrected (if checked) ☐
Department of the Treasury-Internal Revenue Service



PAYER'S name, street address, city, state, and ZIP code

FIDELITY SERVICE CO.
P.O. BOX 505421
CINCINNATI, OH 45250-5421



RECIPIENT'S Name and Address

0196851 FR
208060 001 001

T 0823

84

BARRY FRIEDMAN
480 TWEEDSMUIR AVE
OTTAWA ONTARIO
K1Z5N9
CANADA

4806.05
 $\times 1.0660 = 5123.25$

ORIGINAL DEPOSITOR: DOROTHY FRIEDMAN

Customer service phone number 800-544-6666

PAYER'S Federal ID #	RECIPIENT'S ID #	Account number
04-6519726	108-36-0183	2BY-893935

FORM 1099-R

Department of the Treasury - Internal Revenue Service

PAYER'S name, street address, city, state, and ZIP code

FIDELITY SERVICE CO.
P.O. BOX 505421
CINCINNATI, OH 45250-5421



RECIPIENT'S Name and Address

BARRY FRIEDMAN
480 TWEEDSMUIR AVE
OTTAWA ONTARIO
K1Z5N9
CANADA

ORIGINAL DEPOSITOR: DOROTHY FRIEDMAN

Customer service phone number 800-544-6666

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FORM 1099-R

Department of the Treasury - Internal Revenue Service

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FIDELITY SERVICE CO.
P.O. BOX 505421
CINCINNATI, OH 45250-5421



RECIPIENT'S Name and Address

BARRY FRIEDMAN
480 TWEEDSMUIR AVE
OTTAWA ONTARIO
K1Z5N9
CANADA

ORIGINAL DEPOSITOR: DOROTHY FRIEDMAN

Customer service phone number 800-544-6666

PAYER'S Federal ID #	RECIPIENT'S ID #	Account number
04-6519726	108-36-0183	2BY-893935

FORM 1099-R

1 Gross distribution \$ 4806.05	2a Taxable amount \$ 4806.05	OMB No. 1545-0119 2008 Form 1099-R: Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. This information is being furnished to the Internal Revenue Service.	
2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>		
3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
5 Employee contributions/ designated Roth contrib. or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
7 Distribution code(s) 4	IRA/ SEP/ SIMPLE X	8 Other \$ %	COPY C For Recipient's Records
9a Your percentage of total distribution %	9b Total employee contributions \$		
10 State tax withheld \$	11 State/Payer's state number	12 State distribution \$	
13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

1 Gross distribution \$ 4806.05	2a Taxable amount \$ 4806.05	OMB No. 1545-0119 2008 Form 1099-R: Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. This information is being furnished to the Internal Revenue Service.	
2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>		
3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
5 Employee contributions/ designated Roth contrib. or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
7 Distribution code(s) 4	IRA/ SEP/ SIMPLE X	8 Other \$ %	COPY 2 File this copy with your State, City, or Local income tax return, when required.
9a Your percentage of total distribution %	9b Total employee contributions \$		
10 State tax withheld \$	11 State/Payer's state number	12 State distribution \$	
13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

1 Gross distribution \$ 4806.05	2a Taxable amount \$ 4806.05	OMB No. 1545-0119 2008 Form 1099-R: Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. This information is being furnished to the Internal Revenue Service.	
2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>		
3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		
5 Employee contributions/ designated Roth contrib. or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
7 Distribution code(s) 4	IRA/ SEP/ SIMPLE X	8 Other \$ %	COPY B Report this income on your Federal Tax Return. If this Form shows Federal income tax withheld in box 4, attach this copy to your return.
9a Your percentage of total distribution %	9b Total employee contributions \$		
10 State tax withheld \$	11 State/Payer's state number	12 State distribution \$	
13 Local tax withheld \$	14 Name of locality	15 Local distribution \$	

Income Tax and Benefit Return

T1 GENERAL 2008

Identification

First name and initial

BARRY L

Last name

FRIEDMAN

Mailing address: Apt No – Street No Street name

480 TWEEDSMUIR AVENUE

PO Box

RR

City

OTTAWA

Prov./terr.

ON

Postal code

K1Z 5N9

Information about your residence

Enter your province or territory of residence on **December 31, 2008**:

Ontario

Enter the province or territory where you **currently** reside if it is not the same as that shown above for your mailing address:

If you were self-employed in 2008, enter the province or territory of self-employment:

Ontario

If you became or ceased to be a resident of Canada in 2008, give the date of:

entry Month Day or departure Month Day

Information about you

Enter your social insurance number (SIN):

232 160 929

Enter your date of birth:

Year Month Day
1946-10-06

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒

☐

Tick the box that applies to your marital status on December 31, 2008:

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:

230 413 700

Enter his or her first name:

DEBORAH

Enter his or her net income for 2008 to claim certain credits:

34,080 00

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return:

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return:

Tick this box if he or she was self-employed in 2008:

1 ☐

Person deceased in 2008

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 guide for details)

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 for the National Register of Electors?

Yes ☐ 1 No ☒ 2

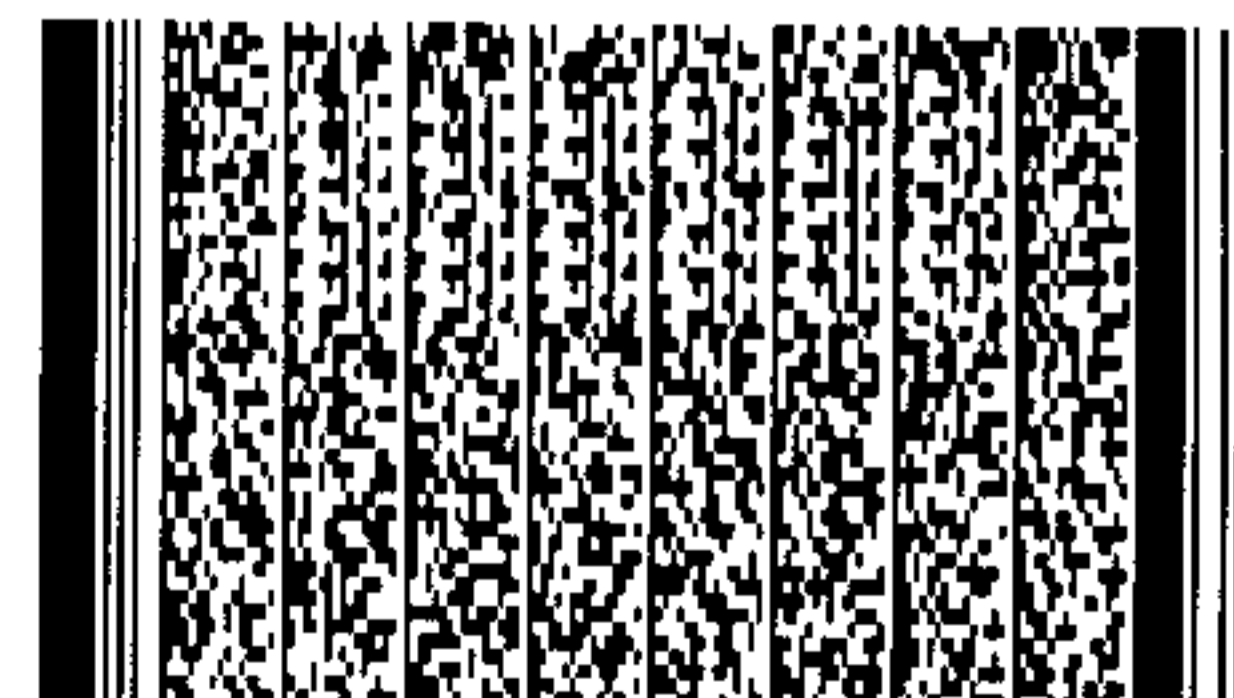
Your authorization is valid until you file your next return. This information will be used only by Elections Canada for purposes permitted under the *Canada Elections Act*.

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

See the guide for details.

Are you applying for the GST/HST credit?

Yes ☒ 1 No ☐ 2



Do not use this area

172

171

Please answer the following question:

Did you own or hold foreign property at any time in 2008 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, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2008, see the "Foreign income" section in the guide.

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	
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 (see the guide and attach Form T1032)	116	
Universal Child Care Benefit (see the guide)	117	
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 (see the guide and 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 (from all T4A information slips)	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 (see lines 135 to 143 in the guide)		
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. This is your total income.		150

Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial 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
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips)	206	
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)	207	
RRSP deduction (see Schedule 7 and attach receipts)	208	
Saskatchewan Pension Plan deduction (maximum \$600)	209	
Deduction for elected split-pension amount (see the guide and 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	
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)	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		
Line 150 minus line 233 (if negative, enter "0").	This is your net income before adjustments.	234
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

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

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

Refund or Balance owing

Net federal tax: enter the amount from line 53 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421	
Social benefits repayment (enter the amount from line 235)	422	
Provincial or territorial tax (attach Form 428, even if the result is "0")	428	
Add lines 420 to 428. This is your total payable.		435

Total income tax deducted (see the guide)	437	
Refundable Quebec abatement	440	
CPP overpayment (enter your excess contributions)	448	
Employment Insurance overpayment (enter your excess contributions)	450	
Refundable medical expense supplement (use federal worksheet)	452	
Working Income Tax Benefit (WITB) (attach Schedule 6)	453	
Refund of investment tax credit (attach Form T2038(IND))	454	
Part XII.2 trust tax credit (box 38 on all T3 slips)	456	
Employee and partner GST/HST rebate (attach Form GST370)	457	
Tax paid by instalments	476	

Provincial or territorial credits (attach Form 479 if it applies)	479	548 40
Add lines 437 to 479. These are your total credits.		482 548 40
Line 435 minus line 482		-548 40

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.

Refund **484** 548 40

Balance owing (see line 485 in the guide) **485**

Generally, we do not charge or refund a difference of \$2 or less.



Direct deposit – Start or change (see line 484 in the guide)

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

Refund, GST/HST credit, and WITB advance payments – To start direct deposit or to change account information only, attach a "void" cheque or complete lines 460, 461, and 462.

Notes: To deposit your CCTB payments (including certain related provincial or territorial payments) into the same account, also tick box 463.

To deposit your UCCB payments into the same account, also tick box 491.

Branch number (5 digits)	Institution number (3 digits)	Account number (maximum 12 digits)	CCTB 463	UCCB 491
460	461	462		

Amount enclosed **486**

Attach to page 1 a **cheque** or **money order** payable to the Receiver General.
Your payment is due no later than April 30, 2009.



Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2008 refund to the Ontario Opportunities Fund. Please see the provincial pages for details.

Amount from line 484 above		1
Your donation to the Ontario Opportunities Fund	465	2
Net refund (line 1 minus line 2)	466	3

Prepared without audit from information supplied by the taxpayer

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

Sign here

It is a serious offence to make a false return.

Telephone Date 2009-04-30

490

For professional tax preparers only

Name: PATERSON & COMPANY CA FIRM

Address: 413 CHURCHILL AVENUE N
OTTAWA ON
K1Z 5C7

Telephone: (613) 722-8832

Do not use this area

487

488

T1-2008

Federal Tax

Schedule 1

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your federal tax on taxable income, and Step 3 to calculate your net federal tax.

You must attach a copy of this schedule to your return.

Step 1 – Federal non-refundable tax credits (For details, see the related lines in the guide.)

Basic personal amount	claim \$9,600	300	9,600 00	1
Age amount (if you were born in 1943 or earlier) (use federal worksheet)	(maximum \$5,276)	301		2
Spouse or common-law partner amount (if negative, enter "0")				
\$9,600 minus (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")				
\$9,600 minus (his or her net income) =		305		4
Amount for children born in 1991 or later	Number of children 366 x \$2,038 =	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 on all T4 slips	(maximum \$2,049.30)	308		• 7
on self-employment and other earnings (attach Schedule 8)		310		• 8
Employment Insurance premiums from box 18 and box 55 on all T4 slips	(maximum \$711.03)	312		• 9
Canada employment amount				
(if you reported employment income on line 101 or line 104, see line 363 in guide)	(maximum \$1,019)	363		10
Public transit amount		364		11
Children's fitness amount		365		12
Adoption expenses		313		13
Pension income amount (use federal worksheet)	(maximum \$2,000)	314		14
Caregiver amount (use federal worksheet and attach Schedule 5)		315		15
Disability amount (for self) (claim \$7,021 or, if you were under age 18, use federal worksheet)		316		16
Disability amount transferred from a dependant (use federal worksheet)		318		17
Interest paid on your student loans		319		18
Tuition, education, and textbook amounts (attach Schedule 11)		323		19
Tuition, education, and textbook amounts transferred from a child		324		20
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326		21
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1991 or later	330	1,038 81		
Minus: \$1,962 or 3% of line 236, whichever is less				
Subtotal (if negative, enter "0")		1,038 81 (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).		1,038 81	332	1,038 81 22
Add lines 1 to 22.			335	10,638 81 23
Multiply the amount on line 23 by 15%.			338	1,595 82 24
Donations and gifts (attach Schedule 9)			349	25
Total federal non-refundable tax credits: add lines 24 and 25.			350	1,595 82 26

Go to Step 2 on the next page

Schedule 1 - Page 2

Step 2 – Federal tax on taxable income

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

27

Use the amount on line 27 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 27.

Base amount

Line 28 minus line 29 (cannot be negative)

Rate

Multiply line 30 by line 31.

Tax on base amount

Add lines 32 and 33.

If line 27 is
\$37,885 or less

If line 27 is more
than \$37,885 but
not more than
\$75,769

If line 27 is more
than \$75,769 but
not more than
\$123,184

If line 27 is more
than \$123,184

00,000 00

37,885 00

75,769 00

123,184 00

15 %

22 %

26 %

29 %

00,000 00

5,683 00

14,017 00

26,345 00

28

29

30

31

32

33

34

Step 3 – Net federal tax

Enter the amount from line 34 above.

35

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

424

• 36

Add lines 35 and 36.

404

▶

37

Enter your non-refundable tax credits from line 26.

350

1,595 82

38

Federal dividend tax credit (see line 425 in the guide)

425

• 39

Overseas employment tax credit (attach Form T626)

426

40

Minimum tax carryover (attach Form T691)

427

• 41

Add lines 38 to 41.

1,595 82

▶

1,595 82

42

Basic federal tax: line 37 minus line 42 (if negative, enter "0")

429

43

Federal foreign tax credit (attach Form T2209)

405

44

Federal tax

406

45

Total federal political contributions (attach receipts)

409

Federal political contribution tax credit (use federal worksheet)

410

• 46

Investment tax credit (attach Form T2038(IND))

412

• 47

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414

• 48

Add lines 46 to 48.

416

▶

49

Line 45 minus line 49 (if negative, enter "0")
(if you have an amount on line 36 above, see Form T1206)

417

50

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip).

415

• 51

Additional tax on RESP accumulated income payments (attach Form T1172)

418

52

Net federal tax: add lines 50 to 52.

Enter this amount on line 420 of your return.

420

53

Charitable Donations – Federal

List of charitable donations

	Amount	U.S.	Government
CANADIAN CANCER SOCIETY	20 00		
BETH JACOB SCHOOL	20 00		
JEWISH FEDERATION OF OTTAWA	25 00		
JEWISH COMMUNITY COUNCIL	20 00		
ONT CULTURAL SOCIETY FOR THE DEAF	20 00		
OTTAWA TORAH INSTITUTE	8,000 00		
TORAH ACADEMY	80 00		
TORAH ACADEMY	4,500 00		
TORAH ACADEMY	3,000 00		
VAAD MISHMERES MITZVOS	18 00		
VAAD MISHMERES MITZVOS	40 00		
YOUNG ISREAL OF OTTAWA	320 00		
YESHIVA SISTERHOOD OF OTTAWA	4,800 00		
YOUNG ISREAL OF OTTAWA	204 00		
YOUNG ISREAL OF OTTAWA	60 00		

Summary of donations for the current year

	U.S.	Canada
Total charitable donations		21,127 00
Total donations on slips		+
Donations for religious studies (T1)		+
Total gifts to a government		+
Donations of art work		+
Ontario Opportunities Fund (for Ontario's residents only)		+
Total		= 21,127 00

Donations limited to 75% of net income

	U.S.	Canada	Total
Net income x 75%			A
Gifts of depreciable property			
Taxable capital gains		+	
Capital gains deduction		-	
Subtotal		=	B
Line B x 25%			C
Line A plus line C			
U.S. claim			
Annual limit		=	
Donations for the current year	+	21,127 00	21,127 00
Donations – prior years	+		
Donations made by spouse	+		
Transfer to spouse	+		
Total donations	=	21,127 00	21,127 00
Donations and gifts claimed on line 340 of Schedule 9	-		
Subtotal	=	21,127 00	21,127 00
Donations expired in year	-		
Balance to carryforward	=	21,127 00	21,127 00

Carryforward summary of Canadian donations (limited to 75% of net income)

Year	Prior year's carried forward		Current year		Applied		Expired		Carried forward to next year	
2003										
2004										
2005										
2006										
2007										
2008				21,127 00					21,127 00	
Total				21,127 00					21,127 00	

Medical Expenses Worksheet – Federal

Period covered by claim from 2008-01-01 to 2008-12-31

Date paid	Name of patient	Payment made to	Description of expenses	Amount
2008-06-11	AIDEL FAIGA	PHARMASAVE	PRESCRIPTIONS	42 97
2008-12-11	AIDEL FAIGA	DR SIMI SILVER	DENTAL	228 00
2008-09-10	BARRY L	DR SIMI SILVER	DENTAL	139 00
2008-06-11	MEIR	PHARMASAVE	PRESCRIPTIONS	42 97
2008-12-31	NECHAMA	PHARMASAVE	PRESCRIPTION	542 90
2008-06-11	YEHUDA	PHARMASAVE	PRESCRIPTIONS	42 97
Subtotal				1,038 81

Expenses for medical services not provided in an area

Travel expenses		Simplified method		Detailed method		Total
Meal expenses	Number of meals		or			
Vehicle use expenses	Number of kilometres				+	
Expenses paid to a transport company					+	
Lodging expenses					+	
Expenses for medical services not provided in an area					=	

To find out the eligibility of the expenses related to medical services not provided in an area based on the distance of the service, consult the Help text table.

Line 330 – Medical expenses paid for self, spouse and your dependent children born in 1991 or later

Premiums paid to private health services plan for the period ending in the year

Name of the plan

Employee's contribution based on the slips

Premium under the Québec prescription drugs insurance plan from 2007 (if applicable)

Medical expenses for self, spouse and your dependent children born in 1991 or later	+	1,038 81
Expenses for medical services not provided in an area	+	
Eligible expenses for care in a nursing home	+	
Eligible expenses for care by an attendant	+	
Reimbursements not included in income for medical expenses	-	
Subtotal	=	1,038 81
Amount claimed by spouse (if applicable)	-	
Medical expenses (schedule 1, line 330)	=	1,038 81

Line 331 – Allowable amount of medical expenses for other dependants

First name	Net income	Medical expenses	Reduction	Allowable amount
Medical expenses for other dependants				=
Amount claimed by spouse (if applicable)			-	
Medical expenses for other dependants (schedule 1, line 331)				=

Line 332 – Calculation of medical expenses

Medical expenses for self, spouse and your dependent children born in 1991 or later		1,038 81
Least amount \$ 1,962 00 or 3% of line 236	-	
Subtotal (if negative, enter 0)	=	1,038 81
Allowable amount of medical expenses for other dependants	+	
Medical expenses (schedule 1, line 332)	=	1,038 81

Medical expenses for self, spouse and your dependent children born in 1991 or later		1,038	81
Eligible expenses for care by an attendant	+		
Subtotal	=	1,038	81
Amount claimed by spouse (if applicable)	-		
Medical expenses (Form 428, line 5868)	=	1,038	81

First name	Net income	Medical expenses	Reduction	Allowable amount
Subtotal				=
Amount claimed by spouse (if applicable)				-
Medical expenses for other dependants (Form 428, line 5872)				=

Medical expenses for self, spouse and your dependent children born in 1991 or later		1,038	81
Least amount	\$ 1,965.00 or 3% of line 236	—	
Subtotal (if negative, enter 0)		=	1,038 81
Allowable amount of medical expenses for other dependants		+	
Medical expenses (Form 428, line 5876)		=	1,038 81



Ontario Tax

ON428
T1 General – 2008

Complete this form and **attach a copy** of it to your return. For details, see the forms book.

Step 1 – Ontario non-refundable tax credits

	For internal use only	5605				
Basic personal amount	claim \$8,681	5804	8,681	00	1	
Age amount (if born in 1943 or earlier)	(use provincial worksheet)	5808			2	
Spouse or common-law partner amount						
Base amount						
Minus: his or her net income from page 1 of your return						
Result: (if negative, enter "0")	(maximum \$7,371) ▶	5812			3	
Amount for an eligible dependant	(use provincial worksheet)	5816			4	
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820			5	
Canada Pension Plan or Quebec Pension Plan 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	
Adoption expenses	(see line 5833 in the forms book)	5833			9	
Pension income amount (maximum \$1,201)	(see line 5836 in the forms book)	5836			10	
Caregiver amount	(use provincial worksheet)	5840			11	
Disability amount (for self)	(see line 5844 in the forms book)	5844			12	
Disability amount transferred from a dependant	(use provincial worksheet)	5848			13	
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852			14	
Your tuition and education amounts	[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	[attach Schedule ON(S2)]	5864			17	
Medical expenses (see line 5868 in the forms book)	5868	1,038	81	18		
Enter \$1,965 or 3% of net income from line 236 of your return, whichever is less				19		
Line 18 minus line 19 (if negative, enter "0")		1,038	81	20		
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet	5872			21		
Add lines 20 and 21	5876	1,038	81	▶	1,038	81 22
Add lines 1 through 17, and line 22		5880	9,719	81	▶	9,719 81 23
Non-refundable tax credit rate					6.05%	24
Multiply line 23 by line 24					5884	588 05 25
Donations and gifts:						
Amount from line 345 of your federal Schedule 9	x 6.05% =			26		
Amount from line 347 of your federal Schedule 9	x 11.16% =			27		
Add lines 26 and 27		5896		▶		28
Add lines 25 and 28						
Enter this amount on line 41	Ontario non-refundable tax credits	6150	588	05	29	

Go to Step 2 on the next page

(If this amount is more than \$20,000, you must complete Step 7, Ontario Health Premium)

If line 30 is
more than **\$72,041**

	31
72.041 00	32

	32
	33
11.16 %	34

	35
5.475 00	36

37

Go to Step 3

Add lines 38 and 39

38
6151 • 39
40

588105 41

6152 • J. Neurosci., September 24, 2008 • 28(39):6147–6152

 $\times 38.5\% = 6153$ • 43

6154		• 44
------	--	------

588 05 588 05 45

300	05	45
300	05	46

$\times 40.33\% =$	47
--------------------	----

Add lines 48 and 51

51	
52	

Step 4 – Ontario Tax Reduction

201|00 53

Number of dependent children	6269	× \$370 =	54
------------------------------	------	-----------	----

Number of disabled or infirm dependants	6097	× \$370 =	55
---	------	-----------	----

201	00	56
-----	----	----

402|00 57

102	00	37
		58

402	00	▶	402	00	59
-----	----	---	-----	----	----

102	55	59
		60

Go to Step 5 on the next page

Enter the amount from line 60 on the previous page

60

Step 5 - Ontario Foreign Tax Credit

Enter the Ontario Foreign Tax Credit from Form T2036

61

Line 60 minus line 61

62

Go to Step 6

Step 6 - Ontario Labour Sponsored Investment Fund (LSIF) and Employee Ownership (EO) Tax Credits

Total cost of shares from boxes 02 and 04 of LSIF

tax credit certificate(s) **A** x 15% = (max. \$1,125) **6275** • 63

Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s) **B** x 5% = (max. \$375) **6276** • 64

Credit amount from boxes 09 and 11

of EO tax credit certificate(s) (maximum \$4,150) **6280** • 65

Unused employee ownership (EO) tax credits from the previous five years

66

Add lines 65 and 66

67

Add lines 63, 64, and 67

LSIF and EO tax credits

68

Line 62 minus line 68 (if negative, enter "0")

69

Go to Step 7

Step 7 - Ontario Health Premium

If your taxable income (from line 30) is not more than \$20,000, or less, enter "0" on this line. Otherwise, enter the amount calculated in the chart below

Ontario Health Premium

0.00 70

Add lines 69 and 70

Enter the result on line 428 of your return

Ontario tax

71

Ontario Health Premium Chart

Enter your taxable income from line 30

0.00 1

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 70 above.
- Otherwise, you have to complete the calculation in your row.
Enter your taxable income in the first box, complete the calculation, and enter the result on line 70 above.

Taxable Income	Ontario Health Premium
not more than \$20,000	0.00
more than \$20,000, but not more than \$25,000 <div> <div></div> <div>-</div> <div>20,000.00</div> <div>=</div> <div></div> <div>x</div> <div>6 %</div> <div>=</div> <div></div> </div>	
more than \$25,000, but not more than \$36,000	\$300
more than \$36,000, but not more than \$38,500 <div> <div></div> <div>-</div> <div>\$ 36,000.00</div> <div>=</div> <div></div> <div>x</div> <div>6 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 300</div> <div>=</div> <div></div> </div>	
more than \$38,500, but not more than \$48,000	\$450
more than \$48,000, but not more than \$48,600 <div> <div></div> <div>-</div> <div>\$ 48,000.00</div> <div>=</div> <div></div> <div>x</div> <div>25 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 450</div> <div>=</div> <div></div> </div>	
more than \$48,600, but not more than \$72,000	\$600
more than \$72,000, but not more than \$72,600 <div> <div></div> <div>-</div> <div>\$ 72,000.00</div> <div>=</div> <div></div> <div>x</div> <div>25 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 600</div> <div>=</div> <div></div> </div>	
more than \$72,600, but not more than \$200,000	\$750
more than \$200,000, but not more than \$200,600 <div> <div></div> <div>-</div> <div>\$ 200,000.00</div> <div>=</div> <div></div> <div>x</div> <div>25 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 750</div> <div>=</div> <div></div> </div>	
more than \$200,600	\$900



Ontario Credits and Senior Homeowners' Property Tax Grant

ON479
T1 General – 2008

Attach a copy of this form to your return to claim your Ontario credits and to apply for the new Ontario Senior Homeowners' Property Tax Grant. For details about these credits and grant, see the forms book.

The instructions on lines 11, 20, and 22 are different depending on your age on December 31, 2008.

Application for the 2009 Ontario Senior Homeowners' Property Tax Grant

If you paid property tax in Ontario in 2008 and you were **64 or older** on December 31, 2008, you may qualify for the Ontario Senior Homeowners' Property Tax Grant (OSHPTG). For more details, see page 5 of the forms book.

Are you applying for the OSHPTG? If yes, tick this box:

6113

If you are applying for the OSHPTG and you are NOT entering an amount on line 8 below, enter the amount of property tax paid by you or for you in Ontario in 2008.

6115

Complete the Net Income box below and the Declaration for the Property Tax Credit and the Ontario Senior Homeowners' Property Tax Grant at the bottom of this page.

Net income for the Property Tax Credit, the Sales Tax Credit, and the Ontario Senior Homeowners' Property Tax Grant

If you have a spouse or common-law partner, special rules may apply.
See the forms book for details.

See also the "Involuntary separation" information below.

Enter the net income amount from line 236 of your return

Universal Child Care Benefit repayment

Enter the amount from line 213 of the return

Add lines 1 and 2

Universal Child Care Benefit income

Enter the amount from line 117 of the return

Line 3 minus line 4 (if negative, enter "0")

Add the amounts from line 5

in column 1 and column 2, (if applicable)

Net income for the Property Tax Credit, the Sales Tax Credit,
and the Ontario Senior Homeowners' Property Tax Grant

Column 1
You

Column 2
Your spouse or
common-law
partner

1 34,080 00 1

2 2

3 34,080 00 3

4 4

5 34,080 00 5

6 34,080 00 6

Involuntary separation: If, on December 31, 2008, you and your spouse or common-law partner occupied separate principal residences for medical, educational, or business reasons, leave lines 1 to 5 in column 2 blank.

Enter his or her address in the area beside box 6089.

6089

Property tax credit

Rent paid in Ontario in 2008

6110

x 20% =

7

Property tax paid in Ontario in 2008

6112

5,000 00

8

Student residence

claim \$25

6114

9

Add lines 7, 8, and 9

Occupancy cost

6116

5,000 00

10

If under age 65: Enter the amount from line 10 or \$ 250, whichever is less

If age 65 or older: Enter the amount from line 10 or \$ 625, whichever is less

250 00 11

Amount from line 10

5,000 00 x 10% =

500 00 12

Add lines 11 and 12. Complete the declaration below.

Property tax credit

750 00 13

To claim the Sales Tax Credit, continue on the next page. ➔

Declaration for the Property Tax Credit and the Ontario Senior Homeowners' Property Tax Grant

I declare the following information about my principal residences in Ontario during 2008:

Address	Number of months resident in 2008	Rent paid in 2008	Property tax paid in 2008	Name of landlord or municipality to whom payment was made
480 TWEEDSMUIR AVE OTTAWA ONTARIO K1Z 5N9	12		5,000 00	CITY OF OTTAWA

Enter your Ontario Property Tax Credit from line 13 on the previous page

750 00 14

Sales tax credit

Basic sales tax credit	claim \$100	6033	100 00	15
Additional credit for spouse or common-law partner	claim \$100	6035	100 00	16
Number of dependent children born in 1990 or later	6099	4 x \$50 =	200 00	17
Add lines 15, 16, and 17	Sales tax credit		400 00	▶ 18
Add lines 14 and 18			1,150 00	19

Enter your income for Ontario credits on the applicable line below

If under age 65: (Line 6 34,080 00 – \$ 4,000) x 2 % (if negative, enter "0")

If age 65 or older, and not residing with a spouse or common-law partner: (Line 6 – \$ 22,000) x 4 % (if negative, enter "0")

If age 65 or older residing with a spouse or common-law partner: (Line 6 – \$ 24,300) x 4 % (if negative, enter "0") ▶

Line 19 minus line 20 (if negative, enter "0")

601 60 20

548 40 21

If under age 65: Enter the amount from line 21 or \$1,000, whichever is less

If age 65 or older: Enter the amount from line 21 or \$1,125, whichever is less

Enter the amount from line 22 on line 479 of your return unless you are claiming other Ontario tax credits on this form

Ontario Property
and Sales Tax Credits

548 40 22

Ontario Political Contribution Tax Credit

Ontario political contributions made in 2008	6310	23
Credit calculated for line 24 on the <i>Provincial Worksheet</i> (maximum \$1,120)	Ontario political contribution tax credit	24

Ontario Focused Flow-Through Share Tax Credit

Enter the total expenses reported on Form T1221 6266 x 5 % =

Add lines 22, 24, and 25. If you are not claiming Ontario tax credits for self-employed individuals, enter the amount from line 26 on line 479 of your return.

25

548 40 26

Ontario tax credits for self-employed individuals

For details, see the forms book.

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

• 27

Ontario Co-operative Education Tax Credit

See page 9 in the forms book

6320

• 28

Add lines 26 to 28. Enter the result on line 479 of your return.

Ontario credits

548 40 29

Five-Year Comparative Review – Federal – 2008

Income	2008	2007	2006	2005	2004
101. Employment income			71,000	84,000	268,385
115. Other pensions		83,939			
120. Taxable dividends		914		66,250	
121. Interest and other investment income		17			
129. RRSP income				37,956	
150. Total income		84,869	71,000	188,206	268,385
Deductions					
221. Carrying charges		475			
236. Net income		84,394	71,000	188,206	268,385
Deductions from net income					
260. Taxable income		84,394	71,000	188,206	268,385
Non-refundable tax credits					
300. Basic amount	9,600	9,600	8,839	8,648	8,012
367. Amount for children under 18 year of age		8,000			
308-310. CPP/QPP contributions			1,911	1,861	1,832
363. Canada employment amount			250		
332. Net medical expenses	1,039	2,619	2,780	1,417	4,983
335. Total amounts	10,639	20,219	13,779	11,926	14,826
338. Credits	1,596	3,033	2,101	1,789	2,372
349. Donations and gifts		11,162	8,944	15,987	7,617
350. Total non-refundable tax credits	1,596	14,195	11,045	17,776	9,989
Federal taxes					
404. Tax on taxable income		16,366	13,165	45,768	69,517
425. Dividend tax credit		122		8,833	
350. Non-refundable tax credits	1,596	14,195	11,045	17,776	9,989
429. Basic federal tax		2,049	2,120	19,159	59,528
406. Federal tax		2,049	2,120	19,159	59,528
420. Net federal tax payable		2,049	2,120	19,159	59,528
Provincial					
Tax on taxable income		6,891	5,449	18,583	27,575
Non-refundable tax credits	588	4,971	4,232	6,846	3,830
Dividend tax credit		47		3,399	
Surtax/Royalty tax rebate		750	600	2,849	11,225
Tax credit/reduction	402	2,173	3,456		
428. Net provincial tax		750	600	11,187	34,971
435. Total payable		2,799	2,720	30,346	94,499
Credits					
437. Total income tax deducted			16,188	36,800	96,536
448. CPP overpayment			79		161
479. Provincial tax credits	548				
482. Total credits	548		16,267	36,800	96,697
Balance due/refund (-)	-548	2,799	-13,547	-6,455	-2,198
Miscellaneous information					
Average tax rate	%	3.30 %	3.83 %	16.12 %	35.21 %
Header for special tax returns:					

Two-Year Comparative Review – Federal – 2008

	2008	2007		2008	2007
101. Employment income			300. Basic amount	9,600	9,600
104. Other employment income			301. Age amount		
113. OAS pension			303–305. Spouse or eligible dep.		
114. CPP/QPP benefits			367. Children amount		8,000
115. Other pensions		83,939	306. Infirm dependants amount		
116. Elected split-pension amount			308–310. CPP/QPP		
117. Universal Child Care Benefit			312. EI premiums		
119. EI benefits			375–378. PPIP premiums		
120. Taxable dividends		914	363. Canadian employment amount		
121. Interest/other inv. income		17	364. Public transit passes amount		
122. Limited partnership income			365. Children fitness amount		
125. RDSP income			313. Adoption expenses		
126. Rental income			314. Pension income amount		
127. Taxable capital gains			315–318. Caregiver/disability		
128. Support payments received			319. Interest/student loans		
129. RRSP income			323. Tuition and education amounts		
130. Other income			324–326. Spouse/dependant trans.		
135–143. Self-employment income			332. Allowable medical expenses	1,039	2,619
144. Workers' compensation			335. Total amounts	10,639	20,219
145. Social assistance payments			338. Credits	1,596	3,033
146. Net federal supplements			349. Donations and gifts		11,162
150. Total income		84,869	350. Non-refundable credits	1,596	14,195
207. RPP deduction			Tax on taxable income		16,366
208. RRSP deduction			425. Dividend tax credit		122
209. Saskatchewan Pension Plan			426. Overseas employment tax credit		
210. Deduct. elected split-pension			427. Minimum tax carry-over		
212. Union/professional dues			Federal surtax		
213. UCCB repayment			406. Federal tax		2,049
214. Child care expenses			410. Political contribution credit		
215. Disability supports deduction			412. Investment tax credit		
217. Business investment loss			414. Labour-sponsored funds credit		
219. Moving expenses			417. Minimum tax		
220. Support payments made			415. WITB advance payments		
221. Carrying charges		475	418. Tax on RESP		
222. Deductions CPP/QPP			420. Net federal tax		2,049
223. Deduction for PPIP			421. Self-employment CPP		
224. Expl./dev. expenses			422. Social benefits repayment		
229. Other employment expenses			428. Provincial or territorial tax		750
231–232. Other deductions			435. Total payable		2,799
235. Social benefits repayment			437. Total income tax deducted		
236. Net income		84,394	438. Tax deducted transfer		
244. Canadian forces police deduct.			440. Refundable abatement		
248. Relocation loan deduction			448. CPP overpayment		
249. Security options deductions			450. EI overpayment		
250. Other payments deduction			452. Medical expense supplement		
251. Limited partnership losses			453. WITB		
252. Non-capital losses			ITC refund/Credit Part XII.2		
253. Net capital losses			457. GST/HST rebate (GST370)		
254. Capital gains deduction			476. Instalments		
255. Northern residents			479. Provincial or territorial credits	548	
256. Additional deductions			482. Total credits	548	
260. Taxable income		84,394	Balance due/refund (-)	-548	2,799
Child tax benefit			GST credit	928	
UCCB			RRSP limit (2009)	128,440	