



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Income Tax and Benefit Return

T1 GENERAL 2008

## Identification

First name and initial	MRS.
DEBORAH	
Last name	FRIEDMAN
Mailing address: Apt No – Street No Street name	
480 TWEEDSMUIR AVENUE	
PO Box	RR
City	
OTTAWA	
Prov./terr.	Postal code
ON	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:				
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):	230 413 700	
Enter your date of birth:	Year Month Day 1952-03-18	
Your language of correspondence:	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>	
Tick the box that applies to your marital status on December 31, 2008:		
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 spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN:	232 160 929
Enter his or her first name:	BARRY L
Enter his or her net income for 2008 to claim certain credits:	0.00
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 <input type="checkbox"/>

## 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	

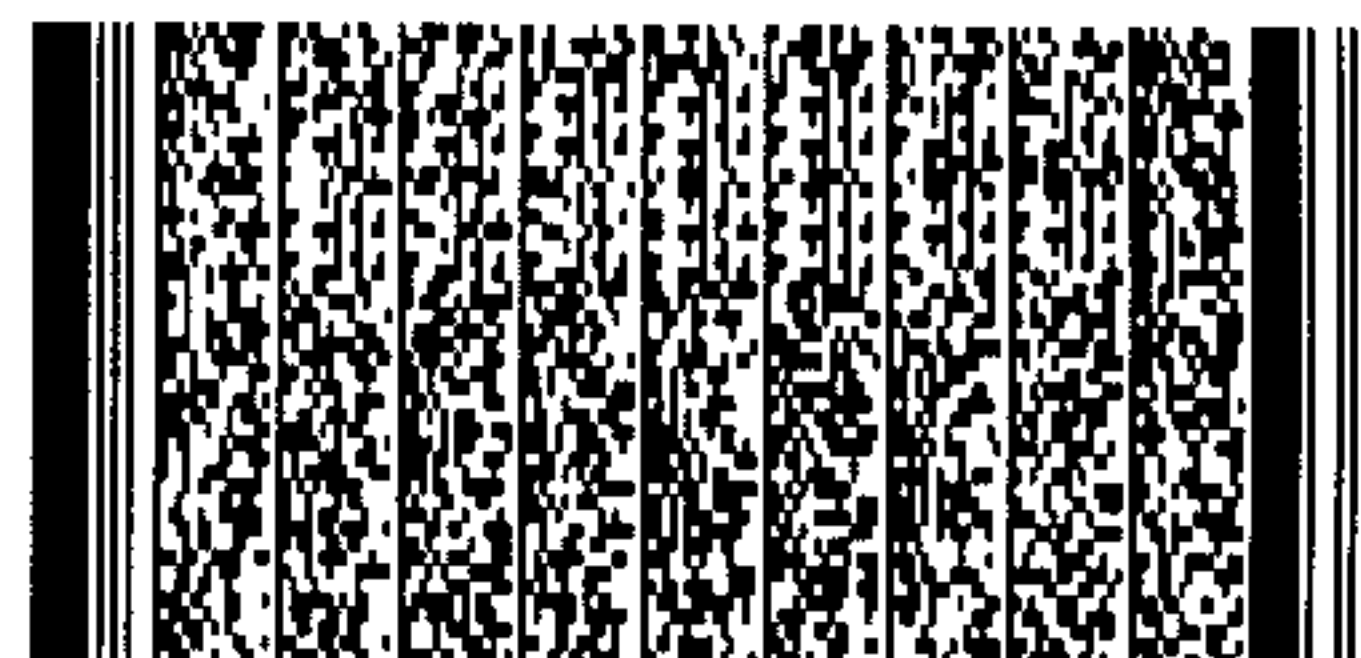


## Elections Canada (see the Elections Canada page in the guide for details)

A) Are you a Canadian citizen?	Yes <input checked="" type="checkbox"/> 1	No <input type="checkbox"/> 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 <input type="checkbox"/> 1	No <input checked="" type="checkbox"/> 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 <i>Canada Elections Act</i> .		

## 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 <input type="checkbox"/> 1 No <input checked="" type="checkbox"/> 2



Do not use this area	172					171					
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**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	34,500	00
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180	34,500	00
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	34,500	00

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.

Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips)	206		150	34,500	00
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		420 00
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	420	00
Line 150 minus line 233 (if negative, enter "0").	This is your net income before adjustments.		234	34,080	00
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	34,080	00

## 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	34,080	00

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	300	00
Add lines 420 to 428. This is your total payable.		435	300 00

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	

Add lines 437 to 479.  
**These are your total credits. 482**

**Line 435 minus line 482**

300 00

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.

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

Refund 484

**Balance owing** (see line 485 in the guide) **485** 300|00 •

**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	Institution number	Account number	CCTB	UCCB
<div style="border: 1px solid black; padding: 2px;">460</div>	<div style="border: 1px solid black; padding: 2px;">461</div>	<div style="border: 1px solid black; padding: 2px;">462</div>	<div style="border: 1px solid black; padding: 2px;">463</div>	<div style="border: 1px solid black; padding: 2px;">491</div>
(5 digits)	(3 digits)	(maximum 12 digits)		

Amount enclosed	486			
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Attach to page 1 a cheque or money order payable to the Receiver General. Your payment is due no later than April 30, 2009.

<b>Ontario Opportunities Fund</b> 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.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Amount from line 484 above</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: right;"><b>1</b></td> </tr> <tr> <td>Your donation to the Ontario Opportunities Fund</td> <td style="text-align: right;"><b>465</b></td> <td style="text-align: right;">• <b>2</b></td> </tr> <tr> <td>Net refund (line 1 minus line 2)</td> <td style="text-align: right;"><b>466</b></td> <td style="text-align: right;">• <b>3</b></td> </tr> </table>	Amount from line 484 above		<b>1</b>	Your donation to the Ontario Opportunities Fund	<b>465</b>	• <b>2</b>	Net refund (line 1 minus line 2)	<b>466</b>	• <b>3</b>
Amount from line 484 above		<b>1</b>								
Your donation to the Ontario Opportunities Fund	<b>465</b>	• <b>2</b>								
Net refund (line 1 minus line 2)	<b>466</b>	• <b>3</b>								

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.		<b>490</b>  <b>For professional tax preparers only</b>	Name: <b>PATERSON &amp; COMPANY CA FIRM</b>
Sign here _____  It is a serious offence to make a false return.	Address: <b>413 CHURCHILL AVENUE N</b> <b>OTTAWA ON</b> <b>K1Z 5C7</b>		
Telephone _____	Date <b>2009-04-30</b>		Telephone: <b>(613) 722-8832</b>

[illegible]

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	9,600	00	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 4 x \$2,038 =	367	8,152	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 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				
Minus: \$1,962 or 3% of line 236, whichever is less					
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			22
Add lines 1 to 22.		335	27,352	00	23
Multiply the amount on line 23 by 15%.		338	4,102	80	24
Donations and gifts (attach Schedule 9)		349			25
Total federal non-refundable tax credits: add lines 24 and 25.		350	4,102	80	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.

34,080 00 27

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

	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	
Enter the amount from line 27.	34,080 00				28
Base amount	00,000 00	37,885 00	75,769 00	123,184 00	29
Line 28 minus line 29 (cannot be negative)	34,080 00				30
Rate	15 %	22 %	26 %	29 %	31
Multiply line 30 by line 31.	5,112 00				32
Tax on base amount	00,000 00	5,683 00	14,017 00	26,345 00	33
Add lines 32 and 33.	5,112 00				34

**Step 3 – Net federal tax**

Enter the amount from line 34 above.

5,112 00 35

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

424

• 36

Add lines 35 and 36. 404

5,112 00

▶

5,112 00 37

Enter your non-refundable tax credits from line 26.

350

4,102 80 38

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

425

4,600 00 • 39

Overseas employment tax credit (attach Form T626)

426

40

Minimum tax carryover (attach Form T691)

427

• 41

Add lines 38 to 41.

8,702 80

▶

8,702 80 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

**T1-2008**

**Statement of Investment Income**

**Schedule 4**

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

**I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see line 120 in the guide)**

Taxable amount of dividends other than eligible dividends (specify):

Slip	Issuer	Taxpayer share and exchange rate	
T5	EMAX COMPUTER		34,500 00
Enter this amount on line 180 of your return. 180			34,500 00

Taxable amount of eligible dividends (specify):

Enter this amount on line 120 of your return. 120	34,500 00
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**II – Interest and other investment income (see line 121 in the guide)**

Specify:

Income from foreign sources:

Enter this amount on line 121 of your return. 121	
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**III – Net partnership income (loss) (see line 122 in the guide)**

Enter this amount on line 122 of your return. 122	
---	--

**IV – Carrying charges and interest expenses (see line 221 in the guide)**

Carrying charges (specify):

ACCOUNTING FEES	420 00
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Interest expenses (specify):

Enter this amount on line 221 of your return. 221	420 00
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# 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	8,108	00				
Minus: his or her net income from page 1 of your return						
Result: (if negative, enter "0")	7,371	00	(maximum \$7,371) ▶	5812	7,371	00 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				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")					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		▶		22	
Add lines 1 through 17, and line 22	5880		16,052	00	▶	16,052 00 23
Non-refundable tax credit rate					6.05%	24
Multiply line 23 by line 24		5884		971	15	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		971	15	29

Go to Step 2 on the next page



## Step 2 – Ontario tax on taxable income

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

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

34,080|00 30

Use the amount on line 30 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 30 in the applicable column

Line 31 minus line 32 (cannot be negative)

Multiply line 33 by line 34

Add lines 35 and 36

**Ontario tax on  
taxable income**

If line 30 is  
\$36,020 or less

If line 30 is more than  
\$36,020, but not  
more than \$72,041

If line 30 is  
more than \$72,041

34,080 00 31		31		31
0 00 32	36,020 00 32		72,041 00 32	
34,080 00 33		33		33
6.05 % 34	9.15 % 34		11.16 % 34	
2,061 84 35		35		35
0 00 36	2,179 00 36		5,475 00 36	
2,061 84 37		37		37
Go to Step 3	Go to Step 3		Go to Step 3	

## Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37

Enter your Ontario tax on split income from Form T1206

Add lines 38 and 39

2,061|84 38  
6151 • 39  
2,061|84 40

Enter your Ontario non-refundable tax credits from line 29

Ontario dividend tax credit

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 on federal Schedule 1

Ontario minimum tax carryover from Form T1219-ON

Add lines 41 to 44

Line 40 minus line 45 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 94 of Form T691

Add lines 46 and 47

971|15 41  
6152 1,769|85 • 42  
x 38.5% = 6153 • 43  
6154 • 44  
2,741|00 ▶ 2,741|00 45  
46  
x 40.33% = 47  
48

## Ontario surtax

(Line 48 minus \$4,162) × 20% (if negative, enter "0")

(Line 48 minus \$5,249) × 36% (if negative, enter "0")

Add lines 49 and 50

Add lines 48 and 51

49  
50  
▶ 51  
52

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6,  
enter the amount from line 52 on line 69 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, 2008, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1990 or later

Number of dependent children 6269 4 × \$370 =

Reduction for disabled or infirm dependants (see line 55 in the forms book)

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

Add lines 53, 54, and 55

Enter the amount from line 56

Enter the amount from line 52

Line 57 minus line 58 (if negative, enter "0")

Line 52 minus line 59 (if negative, enter "0")

**Ontario tax reduction claimed**

201|00 53

1,480|00 54

55

1,681|00 56

3,362|00 57

58

3,362|00 ▶

3,362|00 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) <b>A</b>	x 15% = (max. \$1,125)	6275	• 63
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Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s) <b>B</b>	x 5% = (max. \$375)	6276	• 64
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Credit amount from boxes 09 and 11

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

300|00 70

Add lines 69 and 70

Enter the result on line 428 of your return

Ontario tax

300|00 71

#### Ontario Health Premium Chart

Enter your taxable income from line 30

34,080.00 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

**Line 6152 – Ontario dividend tax credit**

- If you have an amount at line 120 and **no amount** at line 180 of your return, complete the following:

- If you have amounts at lines 180 and 120 of your return, complete the following:

Line 120 of your return	34,500	00	1			
Line 180 of your return	34,500	00	2	x	5.13 %	=
Line 1 minus line 2			3	x	7.00 %	= +
Add lines 4 and 5						
Enter the amount on line 6152 of Form ON428.						

# Five-Year Comparative Review – Federal – 2008

Income	2008	2007	2006	2005	2004
101. Employment income		8,357	70,300	36,000	75,000
120. Taxable dividends	34,500	25,875		37,500	
<b>150. Total income</b>	<b>34,500</b>	<b>34,232</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>
<b>Deductions</b>					
221. Carrying charges	420				
<b>236. Net income</b>	<b>34,080</b>	<b>34,232</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>
<b>Deductions from net income</b>					
<b>260. Taxable income</b>	<b>34,080</b>	<b>34,232</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>
<b>Non-refundable tax credits</b>					
300. Basic amount	9,600	9,600	8,839	8,648	8,012
303. Spousal amount	9,600				
367. Amount for children under 18 year of age	8,152				
308-310. CPP/QPP contributions		240	1,911	1,609	1,832
312. EI premiums		150	729	702	772
363. Canada employment amount		1,000	250		
<b>335. Total amounts</b>	<b>27,352</b>	<b>10,991</b>	<b>11,729</b>	<b>10,959</b>	<b>10,616</b>
338. Credits	4,103	1,649	1,789	1,644	1,699
<b>350. Total non-refundable tax credits</b>	<b>4,103</b>	<b>1,649</b>	<b>1,789</b>	<b>1,644</b>	<b>1,699</b>
<b>Federal taxes</b>					
404. Tax on taxable income	5,112	5,135	13,011	13,771	14,600
425. Dividend tax credit	4,600	3,450		5,000	
350. Non-refundable tax credits	4,103	1,649	1,789	1,644	1,699
429. Basic federal tax		36	11,222	7,127	12,901
406. Federal tax		36	11,222	7,127	12,901
<b>420. Net federal tax payable</b>		<b>36</b>	<b>11,222</b>	<b>7,127</b>	<b>12,901</b>
<b>Provincial</b>					
Tax on taxable income	2,062	2,071	5,370	5,782	5,993
Non-refundable tax credits	971	541	667	636	644
Dividend tax credit	1,770	1,327		1,924	
Surtax/Royalty tax rebate	300	300	738	750	848
Tax credit/reduction	3,362	193			
<b>428. Net provincial tax</b>	<b>300</b>	<b>309</b>	<b>5,441</b>	<b>3,972</b>	<b>6,198</b>
<b>435. Total payable</b>	<b>300</b>	<b>345</b>	<b>16,664</b>	<b>11,099</b>	<b>19,099</b>
<b>Credits</b>					
437. Total income tax deducted		960	6,395	6,056	18,132
448. CPP overpayment		146	79	212	
450. EI overpayment		6		59	
<b>482. Total credits</b>		<b>1,112</b>	<b>6,474</b>	<b>6,326</b>	<b>18,132</b>
<b>Balance due/refund (-)</b>	<b>300</b>	<b>-767</b>	<b>10,189</b>	<b>4,773</b>	<b>967</b>
<b>Miscellaneous information</b>					
Average tax rate	0.87 %	1.01 %	23.70 %	15.10 %	25.47 %
Header for special tax returns:					



# Two-Year Comparative Review – Federal – 2008

	2008	2007		2008	2007
101. Employment income		8,357	300. Basic amount	9,600	9,600
104. Other employment income			301. Age amount		
113. OAS pension			303–305. Spouse or eligible dep.	9,600	
114. CPP/QPP benefits			367. Children amount	8,152	
115. Other pensions			306. Infirm dependants amount		
116. Elected split-pension amount			308–310. CPP/QPP		240
117. Universal Child Care Benefit			312. EI premiums		150
119. EI benefits			375–378. PPIP premiums		
120. Taxable dividends	34,500	25,875	363. Canadian employment amount		1,000
121. Interest/other inv. income			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		
144. Workers' compensation			<b>335. Total amounts</b>	<b>27,352</b>	<b>10,991</b>
145. Social assistance payments			338. Credits	4,103	1,649
146. Net federal supplements			349. Donations and gifts		
<b>150. Total income</b>	<b>34,500</b>	<b>34,232</b>	<b>350. Non-refundable credits</b>	<b>4,103</b>	<b>1,649</b>
207. RPP deduction			Tax on taxable income	5,112	5,135
208. RRSP deduction			425. Dividend tax credit	4,600	3,450
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		36
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	420		418. Tax on RESP		
222. Deductions CPP/QPP			420. Net federal tax		36
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	300	309
231–232. Other deductions			<b>435. Total payable</b>	<b>300</b>	<b>345</b>
235. Social benefits repayment			437. Total income tax deducted		960
<b>236. Net income</b>	<b>34,080</b>	<b>34,232</b>	438. Tax deducted transfer		
244. Canadian forces police deduct.			440. Refundable abatement		
248. Relocation loan deduction			448. CPP overpayment		146
249. Security options deductions			450. EI overpayment		6
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		
256. Additional deductions			<b>482. Total credits</b>		<b>1,112</b>
<b>260. Taxable income</b>	<b>34,080</b>	<b>34,232</b>	<b>Balance due/refund (-)</b>	<b>300</b>	<b>-767</b>
Child tax benefit	7,608	1,947	GST credit		
UCCB			RRSP limit (2009)	112,962	