



**Agence du revenu
du Canada**

COPIES

- 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.

CLIENT

A Identification		For filing <input type="checkbox"/>		DO NOT USE THIS AREA	
Social insurance number 232 160 929	Adjustment request for the <u>2009</u> tax year (complete a separate form for each year)	PSN			
Full name (your surname first) FRIEDMAN BARRY L					
Address: <input checked="" type="checkbox"/> same as on the return <input type="checkbox"/> or:					
		CORLOC #			
		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 PROFESSIONAL CORPORATION 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		+	110,011 42	110,011 42	
367	Amount for children born in 1992 or later		+	6,267 00	6,267 00	
420	Net federal tax		+	19,829 02	19,829 02	
428	Provincial or territorial tax		+	12,075 20	12,075 20	
479	Provincial or territorial credits	461 32	-	461 32		
Other details or explanations (attach an extra sheet if required)						
AS PER ATTACHED FORM 1099-R FIELDITY INVESTMENTS, 96,332.24 US DOLLARS CONVERTED AT 1.142 EQUALS 110,011.42 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.			
<div style="border-bottom: 1px solid black; padding-bottom: 2px;">2010-11-18</div> <div style="text-align: center; padding-top: 5px;">Date</div>	<div style="border-bottom: 1px solid black; padding-bottom: 2px; text-align: center;"> </div> <div style="text-align: center; padding-top: 5px;">Taxpayer signature</div>	<div style="border-bottom: 1px solid black; padding-bottom: 2px;">Telephone</div> <div style="display: flex; justify-content: space-around; padding-top: 5px;"> <div style="border-bottom: 1px solid black; width: 45%; text-align: center;">(Home)</div> <div style="border-bottom: 1px solid black; width: 45%; text-align: center;">(Business)</div> </div>	
<div style="border-bottom: 1px solid black; padding-bottom: 2px; height: 40px;"></div> <div style="text-align: center; padding-top: 5px;">Representative signature</div>		<div style="border-bottom: 1px solid black; padding-bottom: 2px; height: 40px;"></div> <div style="text-align: center; padding-top: 5px;">(Preparer)</div>	

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

0129712 FR
137224 001 001

T 0823

84

BARRY FRIEDMAN
480 TWEEDSMUIR AVE
OTTAWA ONTARIO
K1Z5N9
CANADA

96,332.24 x 1.142
=
110,011.42
CDN

ORIGINAL DEPOSITOR: DOROTHY FRIEDMAN

800-544-6666

04-6519726

***-**-0183

2BY-893935

FORM 1099-R

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

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04-6519726

***-**-0183

2BY-893935

1 Gross distribution \$ 96332.24	2a Taxable amount \$	OMB No. 1545-0119 2009 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 checked="" type="checkbox"/>		
3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	COPY C For Recipient's Records
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 \$ %
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 \$

Department of the Treasury - Internal Revenue Service

1 Gross distribution \$ 96332.24	2a Taxable amount \$	OMB No. 1545-0119 2009 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 checked="" type="checkbox"/>		
3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	COPY 2 File this copy with your State, City, or Local income tax return, when required.
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 \$ %
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 \$

Department of the Treasury - Internal Revenue Service

1 Gross distribution \$ 96332.24	2a Taxable amount \$	OMB No. 1545-0119 2009 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 checked="" type="checkbox"/>		
3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	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.
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 \$ %
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 \$

Department of the Treasury - Internal Revenue Service



Canada Revenue
Agency

Agence du revenu
du Canada

Income Tax and Benefit Return

T1 GENERAL 2009

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. Postal code
ON K1Z 5N9

ON **7**

Information about you

Enter your social insurance number (SIN): **232 160 929**

Enter your date of birth: **1946-10-06**

Your language of correspondence: English ☒ Français ☐

Tick the box that applies to your marital status on December 31, 2009:

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 2009 to claim certain credits: **37,467.07**

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 2009: ☐

Person deceased in 2009

If this return is for a deceased person, enter the date of death:

Do not use this area

Information about your residence

Enter your province or territory of residence on December 31, 2009: **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 2009, enter the province or territory of self-employment: **Ontario**

If you became or ceased to be a resident of Canada in 2009, give the date of:

Month Day or Month Day

entry or departure



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 for 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 or the Ontario Sales Tax (OST) credit? Yes ☒ 1 No ☐ 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 2009 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 2009, 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 (see the guide)		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		234
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 55 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	461	32

Add lines 437 to 479. These are your total credits.	482	461	32
Line 435 minus line 482		-461	32

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	461	32
Balance owing (see line 485 in the guide)	485	

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, 2010.

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, WITB advance payments, and any other deemed overpayment of tax – 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 460 (5 digits)	Institution number 461 (3 digits)	Account number 462 (maximum 12 digits)	CCTB 463	UCCB 491
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Ontario Opportunities Fund You can help reduce Ontario's debt by completing this area to donate some or all of your 2009 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 2010-04-23	490 For professional tax preparers only	Name: PATERSON & COMPANY PROFESSIONAL CORPORATION Address: 413 CHURCHILL AVENUE N OTTAWA ON K1Z 5C7 Telephone: (613) 722-8832
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Do not use this area	487	488						
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T1-2009

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 \$10,320	300	10,320	00	1
Age amount (if you were born in 1944 or earlier) (use federal worksheet)	(maximum \$6,408)	301			2
Spouse or common-law partner amount (if negative, enter "0")					
\$10,320 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")					
\$10,320 minus (his or her net income) =		305			4
Amount for children born in 1992 or later	Number of children 366 x \$2,089 =	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 \$2,118.60)	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 \$731.79)	312			9
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in guide)	(maximum \$1,044)	363			10
Public transit amount		364			11
Children's fitness amount		365			12
Home renovation expenses (see line 368 in the guide and attach Schedule 12)		368			13
Home buyers' amount (see line 369 in the guide)		369			14
Adoption expenses		313			15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314			16
Caregiver amount (use federal worksheet and attach Schedule 5)		315			17
Disability amount (for self) (claim \$7,196 or, if you were under age 18, use federal worksheet)		316			18
Disability amount transferred from a dependant (use federal worksheet)		318			19
Interest paid on your student loans		319			20
Tuition, education, and textbook amounts (attach Schedule 11)		323			21
Tuition, education, and textbook amounts transferred from a child		324			22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1992 or later	330	112	86		
Minus: \$2,011 or 3% of line 236, whichever is less					
Subtotal (if negative, enter "0")		112	86	(A)	
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331	1,182	51	(B)	
Add lines (A) and (B).		1,295	37	332	
Add lines 1 to 24.		335	11,615	37	25
Multiply the amount on line 25 by 15%.	338	1,742	31	26	
Donations and gifts (attach Schedule 9)	349			27	
Total federal non-refundable tax credits: add lines 26 and 27.	350	1,742	31	28	

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. 29

Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,726 or less	If line 29 is more than \$40,726 but not more than \$81,452	If line 29 is more than \$81,452 but not more than \$126,264	If line 29 is more than \$126,264	
Enter the amount from line 29.					30
Base amount	00,000 00	40,726 00	81,452 00	126,264 00	31
Line 30 minus line 31 (cannot be negative)					32
Rate	15 %	22 %	26 %	29 %	33
Multiply line 32 by line 33.					34
Tax on base amount	00,000 00	6,109 00	15,069 00	26,720 00	35
Add lines 34 and 35.					36

Step 3 – Net federal tax

Enter the amount from line 36 above. 37
 Federal tax on split income (from line 5 of Form T1206) **424** • 38
 Add lines 37 and 38. **404** ▶ 39

Enter your non-refundable tax credits from line 28. 350 1,742 31 40
 Federal dividend tax credit (see line 425 in the guide) **425** • 41
 Overseas employment tax credit (attach Form T626) **426** 42
 Minimum tax carryover (attach Form T691) **427** • 43
 Add lines 40 to 43. 1,742 31 ▶ 1,742 31 44
 Basic federal tax: line 39 minus line 44 (if negative, enter "0") **429** 45

Federal foreign tax credit (attach Form T2209) 405 46
 Federal tax: line 45 minus line 46 (if negative, enter "0") **406** 47

Total federal political contributions (attach receipts) **409**
 Federal political contribution tax credit (use federal worksheet) **410** • 48
 Investment tax credit (attach Form T2038(IND)) **412** • 49
 Labour-sponsored funds tax credit
 Net cost **413** Allowable credit **414** • 50
 Add lines 48 to 50. **416** ▶ 51
 Line 47 minus line 51 (if negative, enter "0")
 (if you have an amount on line 38 above, see Form T1206) **417** 52
 Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip) **415** • 53
 Additional tax on RESP accumulated income payments (attach Form T1172) **418** 54
 Net federal tax: add lines 52 to 54.
 Enter this amount on line 420 of your return. **420** 55

T1-2009

Details of Dependant

Schedule 5

See the guide to find out if you can claim an amount on lines 305, 306, 315, and/or 331 of Schedule 1. To calculate the amount you claim on line 306 or 315, complete the applicable chart on the federal worksheet, which you will find in the forms book.

To calculate the amount for line 331, read the instructions for line 331 in the guide. For each dependant claimed on lines 305, 306, 315, and/or 331, provide the details requested below. Attach a copy of this schedule to your return.

Line 305 – Amount for an eligible dependant

If your marital status changed in 2009, give the date of the change.

Month Day

(Do not forget to tick the box on page 1 of your return to indicate your marital status.)

Last name	Date of birth Year Month Day	Relationship to you	Net income in 2009	Nature of the impairment (if it applies)	Amount of claim
First name					
Address					

Lines 306, 315, and/or 331 – Attach a separate sheet of paper if you need more space.

Last name	FRIEDMAN	Year of birth	Relationship to you	Net income in 2009	Nature of the impairment (if it applies)	Line claimed	Amount of claim	
First name	NECHAMA							
Address	480 TWEEDSMUIR AVENUE							
	OTTAWA ON K1Z 5N9	1991	daughter			331	1,182	51

Charitable Donations – Federal

Summary of donations for the current year

	U.S.	Canada
Total charitable donations		
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		=

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	+		
Donations – prior years	+	21,127 00	21,127 00
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 D
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
2004					
2005					
2006					
2007					
2008	21,127 00				21,127 00
2009					
Total	21,127 00				21,127 00

Medical Expenses Worksheet – Federal

Period covered by claim from 2009-01-01 to 2009-12-31

Date paid	Name of patient	Payment made to	Description of expenses	Amount
2009-12-31	AIDEL FAIGA	PHARMASAVE	PRESCRIPTIONS	37 62
2009-12-31	MEIR	PHARMASAVE	PRESCRIPTIONS	37 62
2009-12-31	NECHAMA	PHARMASAVE	PRESCRIPTION	1,182 51
2009-12-31	YEHUDA	PHARMASAVE	PRESCRIPTIONS	37 62
Subtotal				1,295 37

Expenses for medical services not provided in an area

Travel expenses	Simplified method	Detailed method	Total
Meal expenses	Number of meals		
Vehicle use expenses	Number of kilometres	or	+
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 (one way only), consult the Help text table.

Line 330 – Medical expenses paid for self, spouse and your dependent children born in 1992 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 2008 (if applicable)

Medical expenses for self, spouse and your dependent children born in 1992 or later	+	112 86
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	=	112 86
Amount claimed by spouse (if applicable)	-	
Medical expenses (schedule 1, line 330)	=	112 86

Line 331 – Allowable amount of medical expenses for other dependants

First name	Net income	Medical expenses	Reduction	Allowable amount
NECHAMA		1,182 51		1,182 51
Medical expenses for other dependants				= 1,182 51
Amount claimed by spouse (if applicable)		-		
Medical expenses for other dependants (schedule 1, line 331)				= 1,182 51

Line 332 – Calculation of medical expenses

Medical expenses for self, spouse and your dependent children born in 1992 or later		112 86
Least amount \$ 2,011 00 or 3% of line 236	-	
Subtotal (if negative, enter 0)	=	112 86
Allowable amount of medical expenses for other dependants	+	1,182 51
Medical expenses (schedule 1, line 332)	=	1,295 37

Line 5868 – Medical expenses paid for self, spouse and your dependent children born in 1992 or later			
Medical expenses for self, spouse and your dependent children born in 1992 or later		112	86
Eligible expenses for care by an attendant	+		
Subtotal	=	112	86
Amount claimed by spouse (if applicable)	-		
Medical expenses (Form 428, line 5868)	=	112	86

Line 5872 – Allowable amount of medical expenses for other dependants			
First name	Net income	Medical expenses	Reduction
NECHAMA		1,182 51	
Subtotal	=	1,182	51
Amount claimed by spouse (if applicable)	-		
Medical expenses for other dependants (Form 428, line 5872)	=	1,182	51

Line 5876 – Calculation of medical expenses			
Medical expenses for self, spouse and your dependent children born in 1992 or later		112	86
Least amount \$ 2,010 00 or 3% of line 236	-		
Subtotal (if negative, enter 0)	=	112	86
Allowable amount of medical expenses for other dependants	+	1,182	51
Medical expenses (Form 428, line 5876)	=	1,295	37



Ontario Tax

ON428
T1 General – 2009

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 \$8,881	5804	8,881	00	1	
Age amount (if born in 1944 or earlier) (use provincial worksheet)	(maximum \$4,336)	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 \$7,541)	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 \$1,228)	(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	112	86	18		
Enter \$2,010 or 3% of net income from line 236 of your return, whichever is less.				19		
Line 18 minus line 19 (if negative, enter "0")		112	86	20		
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet	5872	1,182	51	21		
Add lines 20 and 21.	5876	1,295	37	22		
Add lines 1 to 17 and line 22.	5880	10,176	37	23		
Non-refundable tax credit rate				6.05%	24	
Multiply line 23 by line 24.	5884	615	67	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	615	67	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.**

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
\$36,848 or less

If line 30 is more than
\$36,848, but not
more than \$73,698

If line 30 is
more than \$73,698

	31
0 00	32
	33
6.05 %	34
	35
0 00	36
	37

	31
36,848 00	32
	33
9.15 %	34
	35
2,229 00	36
	37

	31
73,698 00	32
	33
11.16 %	34
	35
5,601 00	36
	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.

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:

Amount from line 427 of the federal Schedule 1

Add lines 41 to 44.

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

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 46 and 47.

Ontario surtax

(Line 48 minus \$4,257) × 20% (if negative, enter "0") =

(Line 48 minus \$5,370) × 36% (if negative, enter "0") =

Add lines 49 and 50.

Add lines 48 and 51.

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 67 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, 2009, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1991 or later

Number of dependent children **6269** × \$379 =

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

Number of disabled or infirm dependants **6097** × \$379 =

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

205 00 53

54

55

205 00 56

410 00 57

58

410 00 59

60

Enter the amount from line 60 on the previous page.

61

Step 5 - Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

62

Line 61 minus line 62

63

Go to Step 6

Step 6 - Ontario labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes 02 and 04 of LSIF

tax credit certificate(s)	A	x 15% =	(max. \$1,125)	6275	• 64
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Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s)	B	x 5% =	(max. \$375)	6276	• 65
-----------------------------------	---	--------	--------------	------	------

Add lines 64 and 65.

LSIF tax credit

66

Line 63 minus line 66 (if negative, enter "0")

67

Go to Step 7

Step 7 - Ontario Health Premium

If your taxable income (from line 30) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart below.

Ontario
Health Premium

0 00 68

Add lines 67 and 68.

Enter the result on line 428 of your return.

Ontario tax

69

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 68 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 68 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 and Senior Homeowners' Property Tax Grant

ON479
T1 General – 2009

Attach a copy of this form to your return to claim your Ontario credits and to apply for the Ontario Senior Homeowners' Property Tax Grant. For details about these credits and grant, see the forms book.
The instructions on lines 11, 26, and 28 are different depending on your age on December 31, 2009.

Application for the 2010 Ontario Senior Homeowners' Property Tax Grant

If you paid property tax in Ontario in 2009 and you were **64 years of age or older** on December 31, 2009, you may qualify for the **Ontario Senior Homeowners' Property Tax Grant (OSHPTG)**. Note that you may also be eligible for the Property Tax Credit. For more details, see page 5 of the forms book.

Are you applying for the 2010 OSHPTG? If yes, tick this box:

6113 ☐

Enter the amount of property tax paid by you or for you in Ontario in 2009.

6115

Complete the **Adjusted family net income** box below and the **Declaration for the Property Tax Credit** and the **Ontario Senior Homeowners' Property Tax Grant** on the next page.

Adjusted family 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 the return.

Total of the Universal Child Care Benefit repayment (line 213 of the return) and the registered disability savings plan income repayment (included on line 232)

Add lines 1 and 2.

Total of the Universal Child Care Benefit income (line 117 of the return) and the registered disability savings plan income (line 125 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.

**Adjusted family 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	37,467	07	1
2			2
3	37,467	07	3
4			4
5	37,467	07	5
6	37,467	07	6

Involuntary separation: If, on December 31, 2009, you and your spouse or common-law partner occupied separate principal residences for medical 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 2009

6110

x 20% =

7

Property tax paid in Ontario in 2009

6112

5,306

8

Student residence

claim \$25

6114

9

Add lines 7, 8, and 9.

Occupancy cost

6116

5,306

10

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

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

250 00 11

Amount from line 10

5,306

x 10% =

530 66 12

Add lines 11 and 12.

780 66 13

If you received a 2009 Ontario Senior Homeowners' Property Tax Grant, complete lines 14 to 18.
Otherwise, enter "0" on line 18 and continue on line 19 below.

Enter the amount from line 13.

780 66 14

Enter the amount of your 2009 Ontario Senior Homeowners' Property Tax Grant.

6117

15

Add lines 14 and 15.

780 66 16

Enter the amount from line 10 or line 14, whichever is greater.

5,306

17

Line 16 minus line 17 (if negative, enter "0")

18

Line 13 minus line 18 (if negative, enter "0")

Complete the declaration on the next page.

Property Tax Credit

780 66 19

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

Enter your Ontario Property Tax Credit from line 19 on the previous page.

780 66 20

Sales Tax Credit

Basic Sales Tax Credit	claim \$100	6033	100	00	21
Additional credit for spouse or common-law partner	claim \$100	6035	100	00	22
Number of dependent children born in 1991 or later	6099	3 x \$50 =	150	00	23
Add lines 21, 22, and 23.	Sales tax credit		350	00	▶
Add lines 20 and 24.					

Enter your adjusted family net income for Ontario credits on the applicable line below

If under 65 years of age:	(Line 6	37,467 07	– \$ 4,000) x 2 % (if negative, enter "0")	
If 65 years of age 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 years of age or older and residing with a spouse or common-law partner:	(Line 6		– \$ 24,750) x 4 % (if negative, enter "0")	▶

Line 25 minus line 26 (if negative, enter "0")

669 34 26
461 32 27

If under 65 years of age: Enter the amount from line 27 or \$1,000, whichever is less.
If 65 years of age or older: Enter the amount from line 27 or \$1,125, whichever is less.

Enter the amount from line 28 on line 479 of your return unless you are claiming other Ontario tax credits on this form.

Ontario Property
and Sales Tax Credits

461 32 28

Ontario Political Contribution Tax Credit

Ontario political contributions made in 2009	6310	29
Credit calculated for line 30 on the <i>Provincial Worksheet</i> (maximum \$1,240)	Ontario political contribution tax credit	
		30

Ontario Focused Flow-Through Share Tax Credit

Enter the total expenses reported on Form T1221.	6266	x 5 % =	31
Add lines 28, 30, and 31. If you are not claiming Ontario tax credits for self-employed individuals, enter the amount from line 32 on line 479 of your return.			461 32 32

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

• 33

Ontario Co-operative Education Tax Credit

See page 8 in the forms book.

6320

• 34

Add lines 32, 33, and 34. Enter the result on line 479 of your return.

Ontario credits

461 32 35

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 2009:

Address	Number of months resident in 2009	Rent paid in 2009	Property tax paid in 2009	Name of landlord or municipality to whom payment was made
480 TWEEDSMUIR AVE OTTAWA ONTARIO K1Z 5N9	12		5,306 65	CITY OF OTTAWA

Provincial Worksheet

- Line 5872 – Allowable amount of medical expenses for other dependants

Perform this calculation for each dependant.

Last name: FRIEDMAN

Date of birth: 1991-04-24

First name: NECHAMA

Net income:

Medical expenses for other dependant

1,182 51 1

Enter: \$ 2,010 00 or 3.00 % of the dependant's net income, whichever is less.

- 2

Line 1 minus line 2

= 1,182 51 3

Amount of eligible expenses (maximum \$10,835)

1,182 51 4

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

1,182 51

Comparative Review and Analysis Workchart – Federal – 2009

	2009	2008	% (+/-)	Comments
Income				
101. Employment income				
104. Other employment income				
113. OAS pension				
114. CPP/QPP benefits				
115. Other pensions				
116. Elected split-pension amount				
117. Universal Child Care Benefit				
119. EI benefits				
120. Taxable dividends				
121. Interest and other investment income				
122. Limited partnership income				
125. RDSP income				
126. Rental income				
127. Taxable capital gains				
128. Supports payments received				
129. RRSP income				
130. Other income				
135–143. Self-employment income				
144. Workers' compensation				
145. Social assistance				
146. Federal supplements				
150. Total Income				
Deductions				
207. RPP deduction				
208. RRSP deduction				
209. Saskatchewan Pension Plan				
210. Elected split-pension amount				
212. Union or professional dues				
213. Universal Child Care Benefit repayment				
214. Child care expenses				
215. Attendant care expenses				
217. Allowable business investment loss				
219. Moving expenses				
220. Support payments made				
221. Carrying charges				
222. Deductions CPP/QPP				
223. Deduction for PPIP				
224. Exploration and development expenses				
229. Other employment expenses				
231–232. Other deductions				
235. Social benefits repayment				
236. Net income				
Deductions from net income				
244. Canadian forces and police deduction				
248. Relocation loan deduction				
249. Security options deductions				
250. Other payments deduction				
251. Limited partnership losses				
252. Non-capital losses of other years				
253. Net capital losses of other years				
254. Capital gains deduction				
255. Northern residents deductions				
256. Additional deductions				
260. Taxable income				

	2009	2008	% (+/-)	Comments
Non-refundable tax credits				
300. Basic amount	10,320	9,600	7.50	
301. Age amount				
303-305. Spouse or eligible dep. amount				
367. Children amount				
306. Amount for dependants				
308-310. CPP/QPP contributions				
312. EI premiums				
375-378. PPIP premiums				
363. Canada employment amount				
364. Public transit passes amount				
365. Children fitness amount				
368. Home renovation expenses				
369. Home buyers' amount				
313. Adoption expenses				
314. Pension income amount				
315-318. Caregiver or disability amount				
319. Interest paid on student loans				
323. Education amount				
324-326. Spousal or education transfer				
332. Net medical expenses	1,295	1,039	24.70	
335. Total amounts	11,615	10,639	9.18	
338. Credits	1,742	1,596	9.18	
349. Donations and gifts				
350. Total non-refundable tax credits	1,742	1,596	9.18	
Federal taxes				
404. Tax on taxable income				
425. Dividend tax credit				
427. Minimum tax carry-over				
426. Overseas employment tax credit				
350. Non-refundable credit	1,742	1,596	9.18	
429. Basic federal tax				
Non-resident surtax				
405. Foreign tax credit				
Logging tax credit				
406. Federal tax				
410. Political contribution tax credit				
412. Investment tax credit				
414. Labour-sponsored funds tax credit				
415. WITB advance payments				
Minimum tax				
418. Tax on RESP				
420. Net federal tax payable				
Provincial taxes				
Tax on taxable income				
Non-refundable tax credits	616	588	4.70	
Dividend tax credit				
Overseas employment tax credit				
Minimum tax carry-over				
Minimum tax or split income				
Surplus or royalty tax rebate				
Foreign tax credit				
Tax credit or reduction	410	402	1.99	
428. Net provincial tax				
421. Self-employment CPP				
422. Social benefits repayment				
435. Total tax payable				

	2009	2008	% (+/-)	Comments
Credits				
437. Total income tax deducted				
438. Tax deducted transfer				
440. Refundable abatement				
448. CPP overpayment				
450. EI overpayment				
452. Supplement for medical expenses				
453. Working income tax benefit				
454-456. ITC refund/Credit Part XII.2				
457. GST/HST rebate (GST370)				
476. Instalments				
479. Provincial tax credits	461	548	-15.88	
482. Total credits	461	548	-15.88	
Balance due/refund (-)	-461	-548	-15.88	
Header for special tax returns				

Five-Year Comparative Review – Federal – 2009

Income	2009	2008	2007	2006	2005
101. Employment income				71,000	84,000
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
Deductions					
221. Carrying charges			475		
236. Net income			84,394	71,000	188,206
Deductions from net income					
260. Taxable income			84,394	71,000	188,206
Non-refundable tax credits					
300. Basic amount	10,320	9,600	9,600	8,839	8,648
367. Amount for children under 18 year of age			8,000		
308–310. CPP/QPP contributions				1,911	1,861
363. Canada employment amount				250	
332. Net medical expenses	1,295	1,039	2,619	2,780	1,417
335. Total amounts	11,615	10,639	20,219	13,779	11,926
338. Credits	1,742	1,596	3,033	2,101	1,789
349. Donations and gifts			11,162	8,944	15,987
350. Total non-refundable tax credits	1,742	1,596	14,195	11,045	17,776
Federal taxes					
404. Tax on taxable income			16,366	13,165	45,768
425. Dividend tax credit			122		8,833
350. Non-refundable tax credits	1,742	1,596	14,195	11,045	17,776
429. Basic federal tax			2,049	2,120	19,159
406. Federal tax			2,049	2,120	19,159
420. Net federal tax payable			2,049	2,120	19,159
Provincial					
Tax on taxable income			6,891	5,449	18,583
Non-refundable tax credits	616	588	4,971	4,232	6,846
Dividend tax credit			47		3,399
Surtax/Royalty tax rebate			750	600	2,849
Tax credit/reduction	410	402	2,173	3,456	
428. Net provincial tax			750	600	11,187
435. Total payable			2,799	2,720	30,346
Credits					
437. Total income tax deducted				16,188	36,800
448. CPP overpayment				79	
479. Provincial tax credits	461	548			
482. Total credits	461	548		16,267	36,800
Balance due/refund (-)	-461	-548	2,799	-13,547	-6,455
Miscellaneous information					
Average tax rate					
Average tax rate	%	%	3.30 %	3.83 %	16.12 %
Header for special tax returns:					