



Canada Revenue
Agency

Agence du revenu
du Canada

Income Tax and Benefit Return

T1 GENERAL 2009

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, 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:

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

Month Day or Month Day
entry departure

Information about you

Enter your social insurance number (SIN): **230 413 700**

Enter your date of birth: **1952-03-18**

Your language of correspondence: English ☒ Français ☐
Votre langue de correspondance :

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: **232 160 929**

Enter his or her first name: **BARRY L**

Enter his or her net income for 2009 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 2009: 1 ☐

Person deceased in 2009

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

Do not use this area



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

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

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

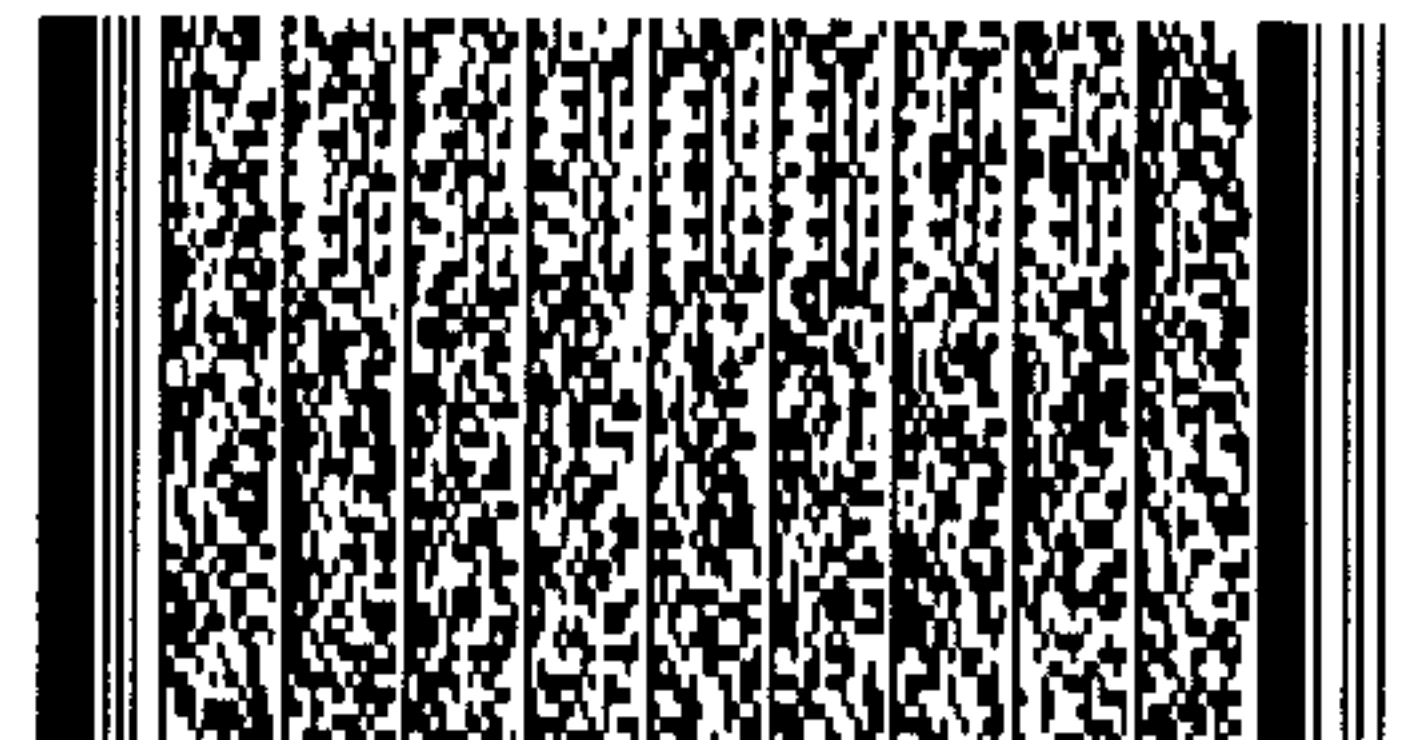
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes ☐ 1 No ☒ 2

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

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	3,229	57
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 (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	37,729	57

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) 150 37,729 57

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) 221 262 50

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. 233 262 50

Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments. 234 37,467 07

Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) 235

Use the federal worksheet to calculate your repayment.

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 37,467 07

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 37,467 07

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	388 02
Add lines 420 to 428. This is your total payable.		435 388 02 •

Total income tax deducted (see the guide)	437		•
Refundable Quebec abatement	440		•
CPP overpayment (enter your excess contributions)	448	74 65	•
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 74 65	▶
Line 435 minus line 482		313 37	

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	Balance owing (see line 485 in the guide) 485 313 37 •
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
---------------------------------	--------------------------------------	---	-------------	-------------

 Ontario 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
Do not use this area	487 488	

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	10,320	00	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 3 x \$2,089 =	367	6,267	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 \$2,118.60)	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	55	87	• 9
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in guide)	(maximum \$1,044)	363	1,044	00	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				
Minus: \$2,011 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			24
Add lines 1 to 24.		335	28,006	87	25
Multiply the amount on line 25 by 15%.		338	4,201	03	26
Donations and gifts (attach Schedule 9)		349			27
Total federal non-refundable tax credits: add lines 26 and 27.		350	4,201	03	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.

37,467 07 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.	37,467 07				30
Base amount	00,000 00	40,726 00	81,452 00	126,264 00	31
Line 30 minus line 31 (cannot be negative)	37,467 07				32
Rate	15 %	22 %	26 %	29 %	33
Multiply line 32 by line 33.	5,620 06				34
Tax on base amount	00,000 00	6,109 00	15,069 00	26,720 00	35
Add lines 34 and 35.	5,620 06				36

Step 3 – Net federal tax

Enter the amount from line 36 above.

5,620 06 37

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

424

• 38

Add lines 37 and 38. 404

5,620 06

5,620 06 39

Enter your non-refundable tax credits from line 28.

350

4,201 03 40

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

425

4,600 00 • 41

Overseas employment tax credit (attach Form T626)

426

42

Minimum tax carryover (attach Form T691)

427

• 43

Add lines 40 to 43.

8,801 03

8,801 03 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

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
---	--	--	-----------

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			
---	--	--	--

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	262 50
-----------------	--------

Interest expenses (specify):

Enter this amount on line 221 of your return. 221			262 50
---	--	--	--------

Charitable Donations – Federal

List of charitable donations

	Amount	U.S.	Government
CANADIAN CANCER SOCIETY	20 00		
BNAI ZION	25 00		
JEWISH FEDERATION OF OTTAWA	10 00		
MACHSON TZVI HERSH	20 00		
OTTAWA TORAH INSTITUTE	4,000 00		
MAOR HAGOLA	18 00		
WIZNITZ INSTITUTE	10 00		
YOUNG ISREAL OF OTTAWA	50 00		

Summary of donations for the current year

	U.S.	Canada
Total charitable donations		4,153 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	=	4,153 00

Donations limited to 75% of net income

	U.S.	Canada	Total
Net income x 75%		28,100 30 A	
Gifts of depreciable property			
Taxable capital gains	+		
Capital gains deduction	-		
Subtotal	=	B	
Line B x 25%			C
Line A plus line C		28,100 30	
U.S. claim	-		
Annual limit	=	28,100 30	
Donations for the current year	+	4,153 00	4,153 00
Donations – prior years	+		
Donations made by spouse	+		
Transfer to spouse	+		
Total donations	=	4,153 00	4,153 00
Donations and gifts claimed on line 340 of Schedule 9	-		D
Subtotal	=	4,153 00	4,153 00
Donations expired in year	-		
Balance to carryforward	=	4,153 00	4,153 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					
2009		4,153 00			4,153 00
Total		4,153 00			4,153 00



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	8,295					
Minus: his or her net income from page 1 of your return						
Result: (if negative, enter "0")	7,541		(maximum \$7,541) ▶	5812	7,541 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	55	87	• 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						
Enter \$2,010 or 3% of net income from line 236 of your return, whichever is less.						18
Line 18 minus line 19 (if negative, enter "0")						19
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet						20
Add lines 20 and 21.			5876			21
Add lines 1 to 17 and line 22.			5880	16,477	87	▶ 22
Non-refundable tax credit rate					6.05%	23
Multiply line 23 by line 24.					996 91	24
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		x 6.05% =				25
Amount from line 347 of your federal Schedule 9		x 11.16% =				26
Add lines 26 and 27.			5896			▶ 27
Add lines 25 and 28.						28
Enter this amount on line 41.			Ontario non-refundable tax credits	6150	996 91	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.

37,467 07 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
\$36,848 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	37,467 07	31		31
0 00	32	36,848 00	32	73,698 00	32
	33	619 07	33		33
6.05 %	34	9.15 %	34	11.16 %	34
	35	56 64	35		35
0 00	36	2,229 00	36	5,601 00	36
	37	2,285 64	37		37
		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.

2,285 64 38

6151 • 39

2,285 64 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:

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.

996 91 41

6152 1,769 85 • 42

x 38.5% = 6153 • 43

x 40.33% = 6154 • 44

2,766 76 ► 2,766 76 45

46

47

48

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.

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 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 4 × \$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.

1,721 00 × 2 =

Enter the amount from line 52.

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

Ontario Tax Reduction claimed

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

205 00 53

1,516 00 54

55

1,721 00 56

3,442 00 57

58

3,442 00 ► 3,442 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
---------------------------	---	---------	----------------	------	------

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

388|02 68

Add lines 67 and 68.

Enter the result on line 428 of your return.

Ontario tax

388|02 69

Ontario Health Premium Chart

Enter your taxable income from line 30.

37,467|07 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	$\boxed{} - \$ 20,000 = \boxed{} \times 6\% = \boxed{}$
more than \$25,000, but not more than \$36,000	\$ 300
more than \$36,000, but not more than \$38,500	$37,467.07 - \$ 36,000 = 1,467.07 \times 6\% = 88.02 + \$ 300 = 388.02$
more than \$38,500, but not more than \$48,000	\$ 450
more than \$48,000, but not more than \$48,600	$\boxed{} - \$ 48,000 = \boxed{} \times 25\% = \boxed{} + \$ 450 = \boxed{}$
more than \$48,600, but not more than \$72,000	\$ 600
more than \$72,000, but not more than \$72,600	$\boxed{} - \$ 72,000 = \boxed{} \times 25\% = \boxed{} + \$ 600 = \boxed{}$
more than \$72,600, but not more than \$200,000	\$ 750
more than \$200,000, but not more than \$200,600	$\boxed{} - \$ 200,000 = \boxed{} \times 25\% = \boxed{} + \$ 750 = \boxed{}$
more than \$200,600	\$ 900

Provincial Worksheet

Line 6152 – Ontario dividend tax credit

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

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

Line 120 of your return

x

7.40 %

=

Enter the amount on line 6152 of Form ON428.
- If you have amounts on lines 180 and 120 of your return, complete the following:

Line 120 of your return

34,50000

1

Line 180 of your return

–

34,50000

2

Line 1 minus line 2

=

3

x

5.13 %

=

1,76985

4

x

7.40 %

=

+

5

Add lines 4 and 5.

Enter the amount on line 6152 of Form ON428.

=

1,76985

6

Comparative Review and Analysis Workchart – Federal – 2009

	2009	2008	% (+/-)	Comments
Income				
101. Employment income	3,230		100.00	
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	34,500	34,500		
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	37,730	34,500	9.36	
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	263	420	-37.50	
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	37,467	34,080	9.94	
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	37,467	34,080	9.94	

	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	10,320	9,600	7.50	
367. Children amount	6,267	8,152	-23.12	
306. Amount for dependants				
308-310. CPP/QPP contributions				
312. EI premiums	56		100.00	
375-378. PPIP premiums				
363. Canada employment amount	1,044		100.00	
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				
335. Total amounts	28,007	27,352	2.39	
338. Credits	4,201	4,103	2.39	
349. Donations and gifts				
350. Total non-refundable tax credits	4,201	4,103	2.39	
Federal taxes				
404. Tax on taxable income	5,620	5,112	9.94	
425. Dividend tax credit	4,600	4,600		
427. Minimum tax carry-over				
426. Overseas employment tax credit				
350. Non-refundable credit	4,201	4,103	2.39	
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	2,286	2,062	10.85	
Non-refundable tax credits	997	971	2.65	
Dividend tax credit	1,770	1,770		
Overseas employment tax credit				
Minimum tax carry-over				
Minimum tax or split income				
Surtax or royalty tax rebate	388	300	29.34	
Foreign tax credit				
Tax credit or reduction	3,442	3,362	2.38	
428. Net provincial tax	388	300	29.34	
421. Self-employment CPP				
422. Social benefits repayment				
435. Total tax payable	388	300	29.34	

	2009	2008	% (+/-)	Comments
Credits				
437. Total income tax deducted				
438. Tax deducted transfer				
440. Refundable abatement				
448. CPP overpayment	75		100.00	
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				
482. Total credits	75		100.00	
Balance due/refund (-)	313	300	4.46	
Header for special tax returns				

Five-Year Comparative Review – Federal – 2009

Income	2009	2008	2007	2006	2005
101. Employment income	3,230		8,357	70,300	36,000
120. Taxable dividends	34,500	34,500	25,875		37,500
150. Total income	37,730	34,500	34,232	70,300	73,500
Deductions					
221. Carrying charges	263	420			
236. Net income	37,467	34,080	34,232	70,300	73,500
Deductions from net income					
260. Taxable income	37,467	34,080	34,232	70,300	73,500
Non-refundable tax credits					
300. Basic amount	10,320	9,600	9,600	8,839	8,648
303. Spousal amount	10,320	9,600			
367. Amount for children under 18 year of age	6,267	8,152			
308–310. CPP/QPP contributions			240	1,911	1,609
312. EI premiums	56		150	729	702
363. Canada employment amount	1,044		1,000	250	
335. Total amounts	28,007	27,352	10,991	11,729	10,959
338. Credits	4,201	4,103	1,649	1,789	1,644
350. Total non-refundable tax credits	4,201	4,103	1,649	1,789	1,644
Federal taxes					
404. Tax on taxable income	5,620	5,112	5,135	13,011	13,771
425. Dividend tax credit	4,600	4,600	3,450		5,000
350. Non-refundable tax credits	4,201	4,103	1,649	1,789	1,644
429. Basic federal tax			36	11,222	7,127
406. Federal tax			36	11,222	7,127
420. Net federal tax payable			36	11,222	7,127
Provincial					
Tax on taxable income	2,286	2,062	2,071	5,370	5,782
Non-refundable tax credits	997	971	541	667	636
Dividend tax credit	1,770	1,770	1,327		1,924
Surtax/Royalty tax rebate	388	300	300	738	750
Tax credit/reduction	3,442	3,362	193		
428. Net provincial tax	388	300	309	5,441	3,972
435. Total payable	388	300	345	16,664	11,099
Credits					
437. Total income tax deducted			960	6,395	6,056
448. CPP overpayment	75		146	79	212
450. EI overpayment			6		59
482. Total credits	75		1,112	6,474	6,326
Balance due/refund (-)	313	300	-767	10,189	4,773
Miscellaneous information					
Average tax rate					
Average tax rate	1.03 %	0.87 %	1.01 %	23.70 %	15.10 %
Header for special tax returns:					