



Canada Revenue  
Agency

Agence du revenu  
du Canada

**T1 GENERAL 2006**

## Income Tax and Benefit Return

### 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:	Year Month Day 1946-10-06	
Your language of correspondence: Votre langue de correspondance :	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>	
Check the box that applies to your marital status on December 31, 2006:		
1 <input checked="" type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law	3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated	6 <input type="checkbox"/> Single

### Information about your residence

Enter your province or territory of residence on <b>December 31, 2006</b> :	Ontario				
Enter the province or territory where you <b>currently</b> reside if it is not the same as that shown above for your mailing address:					
If you were self-employed in 2006, enter the province or territory of self-employment:	Ontario				
If you <b>became</b> or <b>ceased</b> to be a resident of Canada in 2006, give the date of:					
entry	Month Day	or	Month Day	departure	Month Day

### Information about your spouse or common-law partner (if you checked 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 2006 to claim certain credits:	70,300.00
Enter the amount of Universal Child Care Benefit included in his or her net income above:	
Check this box if he or she was self-employed in 2006:	1 <input type="checkbox"/>

### Person deceased in 2006

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



### Elections Canada

**THIS SECTION APPLIES ONLY TO CANADIAN CITIZENS.**

**DO NOT ANSWER THIS QUESTION IF YOU ARE NOT A CANADIAN CITIZEN.**

As a Canadian citizen, I authorize the Canada Revenue Agency to provide my name, address, and date of birth to Elections Canada for the National Register of Electors. Yes ☐ 1 No ☒ 2  
Your authorization is required each year. This information will be used only for purposes permitted under the *Canada Elections Act*.

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

See the guide for details.

Are you applying for the GST/HST credit? Yes ☐ 1 No ☒ 2



Do not use this area	172					171					
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**Please answer the following question:**

Did you own or hold foreign property at any time in 2006 with a total cost of more than CAN\$100,000?

(read 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 2006, 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** 71,000.00

Commissions included on line 101 (box 42 on all T4 slips) **102**

Other employment income **104**

Old Age Security pension (box 18 on the T4A(OAS) slip) **113**

CPP or QPP benefits (box 20 on the T4A(P) slip) **114**

Disability benefits included on line 114

(box 16 on the T4A(P) slip) **152**

Other pensions or superannuation **115**

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**

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 71,000.00**

**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.

150 71,000 00

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

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

212

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

214

Disability supports deduction

215

Business investment loss

Gross

228

Allowable deduction

217

Moving expenses

219

Support payments made

Total

230

Allowable deduction

220

Carrying charges and interest expenses (**attach** Schedule 4)

221

Deduction for CPP or QPP contributions on self-employment and other earnings  
(**attach** Schedule 8)

222

Exploration and development expenses (**attach** Form T1229)

224

Other employment expenses

229

Clergy residence deduction

231

Other deductions

Specify:

232

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

233

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

**This is your net income before adjustments.**

234 71,000 00

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

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 71,000 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 71,000 00

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

Total income tax deducted (from all information slips)	437	16,187.87	•
Refundable Quebec abatement	440		•
CPP overpayment (enter your excess contributions)	448	79.20	•
Employment Insurance overpayment (enter your excess contributions)	450		•
Refundable medical expense supplement	452		•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454		•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456		•
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457		•
Tax <b>paid</b> by instalments	476		•
<b>Provincial or territorial credits (attach Form 479)</b>	479		•

Add lines 437 to 479.			
<b>These are your total credits.</b>	482	16,267	07
			16,267 07
Line 435 minus line 482			-13,547 28

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 13,547.28 •

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

### Direct deposit – Start or change

**Notes:** To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also check box 463.  
To deposit your **UCCB** payments into the **same** account, also check box 491.

Branch number	Institution number
---------------	--------------------

Account number

CCTB

UCCB

460 (5 digits)

**461** \_\_\_\_\_  
(3 digits)

462 (maximum 12 digits)

463

491

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, 2007.**



## Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2006 refund to the Ontario Opportunities Fund. Please see the provincial pages for details.

Amount from line 484 above

Your donation to the Ontario Opportunities Fund	465	• 2
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Net refund (line 1 minus line 2)	466	• 3
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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 2007-04-30

490

Name: PATERSON &amp; COMPANY CA FIRM

**For  
professional  
tax preparers  
only**

Address: 413 CHURCHILL AVENUE NORTH

OTTAWA ON

K1Z 5C7

Telephone: (613) 722-8832

**Do not use  
this area**

487

488

OTTAWA  
ON CAN K1Z 5N9



Canada Revenue Agency    Agence du revenu du Canada

Year  
Année

2006

**T4**

STATEMENT OF REMUNERATION PAID  
ÉTAT DE LA RÉMUNÉRATION PAYÉE

Employment income - line 101  
Revenus d'emploi - ligne 101

Income tax deducted - line 437  
Impôt sur le revenu retenu - ligne 437  
**16187.87**

Province of employment  
Province d'emploi  
18 ON

Employee's CPP contributions - line 308  
Cotisations de l'employé au RPC - ligne 308

16	1989.90
----	---------

El insurable earnings  
Gains assurables d'AE

Social insurance number  
Numéro d'assurance sociale

12 232160929

Exempt - Exemption

CPP - QPP	EI	PPIP
28	X	
RPC - RRQ	AE	RPA

Employment code  
Code d'emploi

Employee's QPP contributions - line 308  
Cotisations de l'employé au RRQ - ligne 308

CPP-QPP pensionable earnings  
Gains ouvrant droit à pension - RPC-RRQ

26	42100.00
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Employee's name and address - Nom et adresse de l'employé

FRIEDMAN  
BARRY  
480 TWEEDSMUIR AVE  
  
OTTAWA  
ON CAN K1Z 5N9

Employee's EI premiums - line 312  
Cotisations de l'employé à l'AE - ligne 312

Union dues - line 212  
Cotisations syndicales - ligne 212

**RPP contributions - line 207**  
**Cotisations à un RPA - ligne 207**

Charitable donations - see the back  
Dons de bienfaisance - voir au verso

Pension adjustment - line 206  
Facteur d'équivalence - ligne 206

RPP or DPSP registration number  
N° d'agrément d'un RPA ou d'un RPDB

Employee's PPIP premiums - see the back  
Cotisations de l'employé au RPAP - voir au verso

PPIP insurable earnings  
Gains assurables du RPAP

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graph LR
    A[Other information / Autres renseignements] --> B[Box - Case]
    B --> C[Amount - Montant]
    C --> D[Box - Case]
    D --> E[Amount - Montant]
    E --> F[Employee Number - Numéro de l'employé]
    F --> G[Box - Case]
    G --> H[Amount - Montant]
    H --> I[Box - Case]
    I --> J[Amount - Montant]
  
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T1-2006

# Federal Tax

Schedule 1

Complete this schedule to claim your federal non-refundable tax credits and to calculate your net federal tax.

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

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

71,000|00 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

	If line 1 is \$36,378 or less		If line 1 is more than \$36,378 but not more than \$72,756		If line 1 is more than \$72,756 but not more than \$118,285		If line 1 is more than \$118,285	
Enter the amount from line 1.		2	71,000 00	2		2		2
Base amount	00,000 00	3	36,378 00	3	72,756 00	3	118,285 00	3
Line 2 minus line 3 (cannot be negative)		4	34,622 00	4		4		4
Rate	15.25 %	5	22 %	5	26 %	5	29 %	5
Multiply line 4 by line 5.		6	7,616 84	6		6		6
Tax on base amount	0,000 00	7	5,548 00	7	13,551 00	7	25,388 00	7
Add lines 6 and 7.		8	13,164 84	8		8		8

## Federal non-refundable tax credits

Basic personal amount	claim \$8,839	300	8,839 00	9
Age amount (if you were born in 1941 or earlier)	(maximum \$5,066)	301		10
Spouse or common-law partner amount:				
Base amount	8,256 00			
Minus: his or her net income (from page 1 of your return)	70,300 00			
Result: (if negative, enter "0")	(maximum \$7,505)	303		11
Amount for an eligible dependant (attach Schedule 5)	(maximum \$7,505)	305		12
Amount for infirm dependants age 18 or older (attach Schedule 5)		306		13
CPP or QPP contributions:				
through employment from box 16 and box 17 on all T4 slips	(maximum \$1,910.70)	308	1,910 70	14
on self-employment and other earnings (attach Schedule 8)		310		15
Employment Insurance premiums from box 18 and box 55 on all T4 slips	(maximum \$729.30)	312		16
Canada employment amount (see the guide)	(maximum \$250)	363	250 00	17
Public transit passes amount (see the guide)		364		18
Adoption expenses		313		19
Pension income amount	(maximum \$2,000)	314		20
Caregiver amount (attach Schedule 5)		315		21
Disability amount (for self)		316		22
Disability amount transferred from a dependant		318		23
Interest paid on your student loans		319		24
Tuition, education, and textbook amounts (attach Schedule 11)		323		25
Tuition, education, and textbook amounts transferred from a child		324		26
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326		27
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1989 or later	330	4,663 79		
Minus: \$1,884 or 3% of line 236, whichever is less		1,884 00		
Subtotal (if negative, enter "0")		2,779 79 (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).		2,779 79	332	2,779 79 28
Add lines 9 to 28.			335	13,779 49 29
Multiply the amount on line 29 by 15.25%.	338	2,101 37	30	
Donations and gifts (attach Schedule 9)	349	8,943 68	31	
Total federal non-refundable tax credits: add lines 30 and 31.	350	11,045 05	32	

**Schedule 1 - Page 2**

**Net federal tax**

Enter the amount from line 8.

	13,164	84	33
Federal tax on split income (from line 5 of Form T1206)	424		• 34
Add lines 33 and 34.	404	13,164	84 ▶ 13,164 84 35

Enter the amount from line 32.

	350	11,045	05	36
Federal dividend tax credit (see line 425 in the guide)	425			• 37
Overseas employment tax credit (attach Form T626)	426			38
Minimum tax carryover (attach Form T691)	427			• 39
Add lines 36 to 39.		11,045	05 ▶	11,045 05 40

<b>Basic federal tax:</b> line 35 minus line 40 (if negative, enter "0")	429	2,119	79	41
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Federal foreign tax credit:

Where you **only** have foreign non-business income, calculate your federal foreign tax credit below. Otherwise, use Form T2209, *Federal Foreign Tax Credits*, if you have foreign business income. **Enter on this line the amount that you calculated.**

	405		42
<b>Federal tax</b>	406	2,119	79 43

Total federal political contributions (attach receipts)

	409		
Federal political contribution tax credit (see the guide)	410		• 44
Investment tax credit (attach Form T2038(IND))	412		• 45
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414		• 46
	Add lines 44 to 46.	416	▶ 47

Line 43 minus line 47 (if negative, enter "0")

(if you have an amount on line 34 above, see Form T1206)	417	2,119	79 48
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Additional tax on RESP accumulated income payments (attach Form T1172)	418		49
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**Net federal tax:** add lines 48 and 49.

Enter this amount on line 420 of your return.	420	2,119	79 50
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**Federal foreign tax credit**

(see lines 431 and 433 in the guide)

**Make a separate calculation for each foreign country.** Enter on line 42 above the result from line (i) or (ii), whichever is less.

Non-business income tax paid to a foreign country	431		• (i)
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Net foreign non-business income *	433								
Net income **		X	Basic federal tax ***		=				(ii)

\* Reduce this amount by any income from that foreign country for which you claimed a capital gains deduction, and by any income from that country that was, under a tax treaty, either exempt from tax in that country or deductible as exempt income in Canada (included on line 256). Also reduce this amount by the lesser of lines E and F on Form T626.

\*\* Line 236 plus the amount on line 4 of Form T1206, minus the total of the amounts on lines 244, 248, 249, 250, 253, 254, and minus any amount included on line 256 for foreign income deductible as exempt income under a tax treaty, income deductible as net employment income from a prescribed international organization, or non-taxable tuition assistance from box 21 of the T4E slip. If the result is less than the amount on line 433, enter your **Basic federal tax\*\*\*** on line (ii).

\*\*\* Line 41 plus the amount on lines 37 and 38, and minus any refundable Quebec abatement (line 440) and any federal refundable First Nations abatement (line 441 on the return for residents of Yukon).

T1-2006

# Donations and Gifts

Schedule 9

Attach a copy of this schedule to your return along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips. See line 349 in the guide for more information.

Total eligible amount of charitable donations and government gifts	30,935	12	1
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Enter your net income from line 236 of your return	71,000	00	× 75% =	53,250	00	2
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**Note:** If the amount on line 1 is less than the amount on line 2, enter the amount from line 1 on line 340 below and continue completing the schedule from line 340.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i> )	337	3			
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i> )	339	4			
Add lines 3 and 4.		× 25% =	5		
Total donations limit: add lines 2 and 5. (not to exceed the amount on line 236 of your return)			53,250	00	6

Allowable charitable donations and government gifts (enter the amount from line 1 or line 6, whichever is less)	340	30,935	12					
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342							
Add lines 340 and 342.	344	30,935	12					
Enter \$200, or the amount from line 344, whichever is less.	345	200	00	× 15.25% =	346	30	50	7
Line 344 minus line 345	347	30,735	12	× 29% =	348	8,913	18	8
Donations and gifts: add lines 7 and 8. Enter this amount on line 349 of Schedule 1.			8,943	68	9			



# Charitable Donations – Federal

## List of charitable donations

	Amount	U.S.	Government
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## 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)		+
<b>Total</b>		=

## Donations limited to 75% of net income

	U.S.	Canada	Total
Net income x 75%		53,250 00 A	
Gifts of depreciable property			
Taxable capital gains	+		
Capital gains deduction	-		
<b>Subtotal</b>	=		B
Line B x 25%			C
Line A plus line C		53,250 00	
U.S. claim	-		
<b>Annual limit</b>	=	53,250 00	

Donations for the current year	+			
Donations - prior years	+			
Donations made by spouse	+		30,935 12	30,935 12
Transfer to spouse	+			
<b>Total donations</b>	=		30,935 12	30,935 12
Donations and gifts claimed on line 340 of Schedule 9	-		30,935 12	30,935 12 D
<b>Subtotal</b>	=			
Donations expired in year	-			
<b>Balance to carryforward</b>	=			

## Calculation of the tax credit

Total donations claimed (Line D)		30,935 12 F	
Enter \$ 200 or the amount from line F, whichever is less	-	200 00 G	x 15.25 % 30 50
Line F minus line G	=	30,735 12	x 29.00 % + 8,913 18
<b>Donations claimed on line 349 of Schedule 1</b>	=		8,943 68

# Medical Expenses Worksheet – Federal

Period covered by claim from 2006-01-01 to 2006-12-31

Date paid	Name of patient	Payment made to	Description of expenses	Amount
2006-12-31	NECHAMA	PHARMASAVE	PRESCRIPTION	301 24
2006-12-31	MEIR	PHARMASAVE	PRESCRIPTION	127 27
2006-12-31	ASHER	PHARMASAVE	PRESCRIPTIONS	938 00
2006-12-31	YEHUDA	PHARMASAVE	PRESCRIPTION	127 27
2006-12-31	AIDEL FAIGA	PHARMASAVE	PRESCRIPTION	127 27
2006-12-13	MEIR	DR SIMI SILVER	DENTAL	107 81
2006-12-13	NECHAMA	DR SIMI SILVER	DENTAL	131 52
2006-12-20	ASHER	DR SIMI SILVER	DENTAL	106 91
2006-11-28	DEBORAH	DR MICHAEL SASO	DENTAL	75 00
2006-12-07	YEHUDA	DR MICHAEL SASO	DENTAL	506 00
2006-12-06	AIDEL FAIGA	DR MICHAEL SASO	DENTAL	225 00
2006-04-11	MEIR	DR MICHAEL SASO	DENTAL	603 00
2006-12-04	DEBORAH	DR RAGNITZ	DENTAL	580 00
2006-05-24	ASHER	M.BASTIEN ODS	PRESCRIPTIONS	80 00
2006-06-20	BARRY L	ROB GAUVREAU MD	CORTISONE	25 00
2006-08-24	BARRY L	ROB GAUVREAU MD	CORTISONE	25 00
2006-11-30	BARRY L	PAUL PHILLIPS RMT	MASSAGE THERAPY	70 00
2006-11-23	BARRY L	PAUL PHILLIPS RMT	MASSAGE THERAPY	70 00
2006-12-31	BARRY L	CENTRE FOR MANUAL PHYSIO	PHYSIOTHERAPY	437 50
Subtotal				4,663 79

## – Line 330 – Medical expenses for self, spouse and your dependent children born in 1989 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 2005 (if applicable)

Medical expenses for self, spouse and your dependent children born in 1989 or later + 4,663 79

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 = 4,663 79

Amount claimed by spouse (if applicable) –

Medical expenses (schedule 1, line 330) = 4,663 79

## – Line 331 – Allowable amount of medical expenses for other dependants

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

Medical expenses for self, spouse and your dependent children born in 1989 or later	4,663	79
Least amount \$ 1,884.00 or 3% of line 236	-	1,884.00
Subtotal (if negative, enter 0)	=	2,779.79
Allowable amount of medical expenses for other dependants	+	
Medical expenses (schedule 1, line 332)	=	2,779.79

Medical expenses for self, spouse and your dependent children born in 1989 or later		4,663	79
Eligible expenses for care by an attendant	+		
<b>Subtotal</b>	=	4,663	79
Amount claimed by spouse (if applicable)	-		
<b>Medical expenses (Form 428, line 5868)</b>	=	4,663	79

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

Medical expenses for self, spouse and your dependent children born in 1989 or later		4,663	79
Least amount \$ 1,896 00 or 3% of line 236	-	1,896	00
Subtotal (if negative, enter 0)	=	2,767	79
Allowable amount of medical expenses for other dependants	+		
Medical expenses (Form 428, line 5876)	=	2,767	79



# Ontario Tax

ON428

T1 General - 2006

Complete this form and **attach a copy** of it to your return. For details, see the *Provincial Worksheet* and pages 1 to 5 in the forms book.

## Step 1 – 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**)

71,000|00 1

Use the amount on line 1 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 1 in the applicable column

Line 2 minus line 3 (cannot be negative)

Multiply line 4 by line 5

Add lines 6 and 7 **Ontario tax on taxable income**

If line 1 is  
\$34,758 or less

If line 1 is more than  
\$34,758, but not  
more than \$69,517

If line 1 is  
more than \$69,517

2	0 00	2	71,000 00	2
3		3	69,517 00	3
4		4	1,483 00	4
5	6.05 %	5	11.16 %	5
6		6	165 50	6
7	0 00	7	5,283 00	7
8		8	5,448 50	8
Go to Step 2		Go to Step 2		Go to Step 2

## Step 2 – Ontario non-refundable tax credits

	For internal use only	5605		
Basic personal amount	claim \$8,377	5804	8,377 00	9
Age amount (if born in 1941 or earlier)	(use provincial worksheet)	5808		10
Spouse or common-law partner amount				
Base amount	7,824 00			
Minus: his or her net income from page 1 of your return	70,300 00			
Result: (if negative, enter "0")	(maximum \$7,113) ▶	5812		11
Amount for an eligible dependant	(use provincial worksheet)	5816		12
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820		13
Canada Pension Plan or Quebec Pension Plan contributions:				
(amount from line 308 of your federal Schedule 1)	5824	1,910 70	• 14	
(amount from line 310 of your federal Schedule 1)	5828		• 15	
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5832		• 16
Adoption expenses	(amount from line 313 of your federal Schedule 1)	5833		17
Pension income amount (maximum \$1,158)	(see line 5836 in the forms book)	5836		18
Caregiver amount	(use provincial worksheet)	5840		19
Disability amount (for self)	(see line 5844 in the forms book)	5844		20
Disability amount transferred from a dependant	(use provincial worksheet)	5848		21
Interest paid on your student loans	(amount from line 319 of your federal Schedule 1)	5852		22
Your tuition and education amounts	[attach Schedule ON(S11)]	5856		23
Tuition and education amounts transferred from a child		5860		24
Amounts transferred from your spouse or common-law partner	[attach Schedule ON(S2)]	5864		25
Medical expenses	5868	4,663 79	26	
Enter \$1,896 or 3% of line 236, whichever is less		1,896 00	27	
Line 26 minus line 27 (if negative, enter "0")		2,767 79	28	
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872		29	
Add lines 28 and 29	5876	2,767 79	▶ 2,767 79	30
Add lines 9 through 25, and line 30	5880	13,055 49	▶	13,055 49 31
Non-refundable tax credit rate			6.05%	32
Multiply line 31 by line 32			5884	789 86 33
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	200 00 x 6.05% =		12 10	34
Amount from line 347 of your federal Schedule 9	30,735 12 x 11.16% =		3,430 04	35
Add lines 34 and 35	5896	3,442 14	▶	3,442 14 36
Add lines 33 and 36				
<b>Ontario non-refundable tax credits</b>	6150	4,232 00		37
Go to Step 3				

### Step 3 – Ontario tax

ON428 – Page 2

Enter your Ontario tax on taxable income from line 8		5,448	50	38
Enter your Ontario tax on split income from Form T1206	6151			• 39
Add lines 38 and 39		5,448	50	40
Enter your Ontario non-refundable tax credits from line 37		4,232	00	41
Ontario dividend tax credit				
Credit calculated for line 6152 on the <i>Provincial Worksheet</i>	6152			• 42
Ontario overseas employment tax credit:				
Amount from line 426 on federal Schedule 1	x 38.5% =	6153		• 43
Ontario minimum tax carryover from Form T1219-ON		6154		• 44
Add lines 41 through 44		4,232	00	▶ 45
Line 40 minus line 45 (if negative, enter "0")		1,216	50	46
Ontario additional tax for minimum tax purposes:				
Amount from line 95 of Form T691	x 39.67% =			47
Add lines 46 and 47		1,216	50	48
Ontario surtax				
(Line 48 1,216 50 minus \$4,016) × 20% (if negative, enter "0")				49
(Line 48 1,216 50 minus \$5,065) × 36% (if negative, enter "0")				50
Add lines 49 and 50				▶ 51
Add lines 48 and 51		1,216	50	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		194	00	53
If you had a spouse or common-law partner on December 31, 2006, <b>only</b> the individual with the <b>higher net income</b> can claim the amounts on lines 54 and 55.				
Reduction for dependent children born in 1988 or later				
Number of dependent children	6269 6	× \$357 =	2,142	00 54
Reduction for disabled or infirm dependants (see line 55 in the forms book)				
Number of disabled or infirm dependants	6097	× \$357 =		55
Add lines 53, 54, and 55			2,336	00 56
Enter the amount from line 56	2,336 00	× 2 =	4,672	00 57
Enter the amount from line 52			1,216	50 58
Line 57 minus line 58 (if negative, enter "0")	Ontario tax reduction claimed		3,455	50 ▶ 59
Line 52 minus line 59 (if negative, enter "0")				60

Go to Step 5

### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036				61
Line 60 minus line 61				62

Go to Step 6

### Step 6 – Ontario labour sponsored investment fund (LSIF) and employee ownership (EO) tax credits

Total cost of shares from boxes 02 and 04 of LSIF tax credit certificate(s)	A	× 15% =	(max. \$750) 6275	• 63
Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF tax credit certificate(s)	B	× 5% =	(max. \$250) 6276	• 64
Credit amount from boxes 09 and 11 of EO tax credit certificate(s)	(maximum \$4,150) 6280			• 65
Unused employee ownership (EO) tax credits from the previous five years				66
Add lines 65 and 66				▶ 67
Add lines 63, 64, and 67	LSIF and EO tax credits			68
Line 62 minus line 68 (if negative, enter "0")				69

Go to Step 7

### Step 7 – Ontario Health Premium

If your taxable income (from line 1) is not more than \$20,000, or less, enter "0" on this line.	Ontario Health Premium	▶	600	00 70
Otherwise, enter the amount calculated for line 70 on the <i>Provincial Worksheet</i>				
Add lines 69 and 70				
Enter the result on line 428 of your return	Ontario tax		600	00 71

# Provincial Worksheet

## Line 70 – Ontario Health Premium

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

71,000|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 of Form ON428.

- 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 of Form ON428.

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	
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	
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	
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	
<b>Total payable</b>	
	600 00

# Summary of Carryforward Balances – Federal – 2006

	Opening balance	Closing balance
<b>RRSP</b>		
RRSP deduction limit	115,660 00	128,440 00
Contributions made – Taxpayer's plan		
Contributions made – Spousal's plan		
<b>RPP</b>		
Past services – Non contributor		
Past services – Contributor		
Excess contributions (1976 to 1985)		
<b>Labour-sponsored funds tax credit</b>		
First 60 days – Federal		
First 60 days – Provincial		
First 60 days – Ontario – RIOF		
<b>Student</b>		
Interest paid on student loan		
Tuition, education, and textbook amounts – Federal		
Tuition and education amounts – Provincial		
<b>Donations</b>		
Canadian/government		
Cultural or ecological		
U.S.		
<b>Venture capital tax credit</b>		
British Columbia (BC479)		
Nova Scotia (T1285)		
Newfoundland and Labrador (T1272)		
<b>Other – Provincial</b>		
Labour-sponsored tax credit (ON428)		
Balance of BC – MFTS (T1231)		
Mineral exploration tax credit – Manitoba (T1241)		
Small business investor tax credit (T1256)		
Manitoba odour-control tax credit (T4164)		
Stock savings plan – Alberta (T89)		
Royalty tax rebate (T79)		
Royalty tax rebate (T82)		
Labour-sponsored venture capital tax credit (NB428)		
Small business investor tax credit (T1258)		
Saskatchewan post-secondary graduate tax credit (SK428)		
Saskatchewan mineral exploration tax credit (SK428)		
Small investment tax credit (YT479)		
<b>Minimum tax carryover</b>		
Federal (T691)		

**Other – Federal**

Exempt capital gains balance (T664)			
Home Buyer's Plan			
Lifelong Learning Plan			
Moving expenses (T1M)			
Deferred stock option benefits (T1212)			
Home office expenses (T777)			
Apprentice mechanic's tools (T777)			
Saskatchewan pension plan			
Capital loss attributable to ABIL			
Capital gains deferral (investment in small business)	N/A		
Investment tax credit – Balance from prior years			
Foreign tax credit – Business			

**Losses**

Net capital losses – Before may 23, 1985			
Net capital losses – From may 23, 1985 to december 31, 1985			
Net capital losses – 1986 and 1987			
Net capital losses – 1988 and 1989			
Net capital losses – 1990 to 1999			
Net capital losses – 2000			
Net capital losses – 2001 to 2005			
Net capital losses – Current year loss			
Listed personal property losses from prior years			
Listed personal property losses – Current year loss			
Restricted farm losses – Balance from prior years			
Restricted farm losses – Current year loss			
Farm/Fishing – Balance from prior years			
Farm/Fishing – Current year loss			
Other non-capital – Balance from prior years			
Other non-capital – Current year loss			
Limited partnership			

**Reserve**

Qualified farm property (QFP)			
Qualified small business corporation shares (QSBCS)			
Property other than QFP and QSBCS			
Dispositions of property (other than QFP and QSBCS) to your child			
Dispositions of capital property before November 13, 1981			

**Capital gains deduction**

Capital gains deduction available	279	63	279	63
Total capital gains deduction claimed	374,580	55	374,580	55
Eligible taxable capital gains	374,992	50	374,992	50
Allowable business investment losses				
Net capital losses from other years claimed				
Net capital losses of 1985 claimed against other income of 1985				
CNIL – Cumulative investment expenses (T936)	2,979	95	2,979	95
CNIL – Cumulative investment income (T936)	124,291	65	124,291	65

**Resource**

Canadian exploration expenses			
Canadian development expenses			
Canadian oil and gas property expenses			
Earned depletion base			
Mining exploration depletion base			
Foreign exploration and development expenses			



# Comparative Review and Analysis Workchart – Federal – 2006

Income	2006	2005	% (+/-)	Comments
Employment income	71,000	84,000	-15.48	
Other employment income				
OAS pension				
CPP/QPP benefits				
Other pensions				
Universal Child Care Benefit				
EI benefits				
Taxable dividends		66,250	-100.00	
Interest and other investment income				
Limited partnership income				
Rental income				
Taxable capital gains				
Supports payments received				
RRSP income		37,956	-100.00	
Other income				
Self-employment income				
Workers' compensation				
Social assistance				
Federal supplements				
<b>Total income</b>	<b>71,000</b>	<b>188,206</b>	<b>-62.28</b>	
<b>Deductions</b>				
RPP deduction				
RRSP deduction				
Saskatchewan Pension Plan				
Union/professional dues				
Child care expenses				
Attendant care expenses				
Allowable business investment loss				
Moving expenses				
Support payments made				
Carrying charges				
Deductions CPP/QPP				
Deduction for PPIP				
Exploration/development expenses				
Other employment expenses				
Other deductions				
Social benefits repayment				
<b>Net income</b>	<b>71,000</b>	<b>188,206</b>	<b>-62.28</b>	
<b>Deductions from net income</b>				
Canadian forces and police deduction				
Relocation loan deduction				
Security options deductions				
Other payments deduction				
Limited partnership losses				
Non-capital losses of other years				
Net capital losses of other years				
Capital gains deduction				
Northern residents deductions				
Additional deductions				
<b>Taxable income</b>	<b>71,000</b>	<b>188,206</b>	<b>-62.28</b>	
<b>Non-refundable tax credits</b>				
Basic amount	8,839	8,648	2.21	
Age amount				
Spouse or Eligible dependant amount				
Amount for dependants				
CPP/QPP contributions	1,911	1,861	2.66	
EI premiums				

PIIP premiums				
Canada employment amount	250			
Public transit passes amount			100.00	
Adoption expenses	2006	2005	% (+/-)	Comments
Pension income amount				
Caregiver or disability amount				
Interest/student loans				
Education amount				
Spousal or education transfer				
Net medical expenses	2,780	1,417	96.15	
<b>Total amounts</b>	13,779	11,926	15.54	
Credits	2,101	1,789	17.46	
Donations and gifts	8,944	15,987	-44.06	
<b>Total non-refundable tax credits</b>	11,045	17,776	-37.87	
<b>Federal taxes</b>				
Tax on taxable income				
Dividend tax credit	13,165	45,768	-71.24	
Minimum tax carry-over		8,833	-100.00	
Overseas employment tax credit				
Non-refundable credit				
Basic federal tax	11,045	17,776	-37.87	
Non-resident surtax	2,120	19,159	-88.94	
Foreign tax credit				
Logging tax credit				
Federal tax				
Political contribution tax credit	2,120	19,159	-88.94	
Investment tax credit				
Labour-sponsored funds tax credit				
Minimum tax				
Tax on RESP				
<b>Net federal tax payable</b>	2,120	19,159	-88.94	
<b>Provincial taxes</b>				
Tax on taxable income				
Non-refundable tax credits	5,449	18,583	-70.68	
Dividend tax credit	4,232	6,846	-38.19	
Overseas employment tax credit		3,399	-100.00	
Minimum tax carry-over				
Minimum tax/Split income				
Surtax/Royalty tax rebate				
Foreign tax credit	600	2,849	-78.94	
Tax credit/reduction				
<b>Net provincial tax</b>	3,456		100.00	
Employment CPP	600	11,187	-94.64	
Provincial benefits repayment				
<b>Total tax payable</b>	2,720	30,346	-91.04	
<b>Credits</b>				
Personal income tax deducted				
Charitable deducted transfer	16,188	36,800	-56.01	
Non-refundable abatement				
Overpayment				
Overpayment	79		100.00	
Complement for medical expenses				
Refund/Credit Part XII.2				
HST rebate (GST370)				
Payments				
Provincial tax credits				
<b>Total credits</b>	16,267	36,800	-55.80	
<b>Balance due/refund (-)</b>	-13,547	-6,455	109.87	
<b>Net for special tax returns</b>				

## Five-Year Comparative Review – Federal – 2006

	2006	2005	2004	2003	2002
<b>Income</b>					
101. Employment income	71,000	84,000	268,385	380,000	479,000
120. Taxable dividends		66,250			
129. RRSP income		37,956			
<b>150. Total income</b>	<b>71,000</b>	<b>188,206</b>	<b>268,385</b>	<b>380,000</b>	<b>479,000</b>
<b>Deductions</b>					
<b>236. Net income</b>	<b>71,000</b>	<b>188,206</b>	<b>268,385</b>	<b>380,000</b>	<b>479,000</b>
<b>Deductions from net income</b>					
<b>260. Taxable income</b>	<b>71,000</b>	<b>188,206</b>	<b>268,385</b>	<b>380,000</b>	<b>479,000</b>
<b>Non-refundable tax credits</b>					
300. Basic amount	8,839	8,648	8,012	7,756	7,634
308-310. CPP/QPP contributions	1,911	1,861	1,832	1,802	1,673
363. Canada employment amount	250				
332. Net medical expenses	2,780	1,417	4,983		
<b>335. Total amounts</b>	<b>13,779</b>	<b>11,926</b>	<b>14,826</b>	<b>9,558</b>	<b>9,307</b>
338. Credits	2,101	1,789	2,372	1,529	1,489
349. Donations and gifts	8,944	15,987	7,617	7,361	15,148
<b>350. Total non-refundable tax credits</b>	<b>11,045</b>	<b>17,776</b>	<b>9,989</b>	<b>8,891</b>	<b>16,637</b>
<b>Federal taxes</b>					
404. Tax on taxable income	13,165	45,768	69,517	102,555	131,385
425. Dividend tax credit		8,833			
350. Non-refundable tax credits	11,045	17,776	9,989	8,891	16,637
429. Basic federal tax	2,120	19,159	59,528	93,664	114,748
406. Federal tax	2,120	19,159	59,528	93,664	114,748
<b>420. Net federal tax payable</b>	<b>2,120</b>	<b>19,159</b>	<b>59,528</b>	<b>93,664</b>	<b>114,748</b>
<b>Provincial</b>					
Tax on taxable income	5,449	18,583	27,575	40,098	51,186
Non-refundable tax credits	4,232	6,846	3,830	3,415	6,395
Dividend tax credit		3,399			
Surtax/Royalty tax rebate	600	2,849	11,225	18,092	22,672
Tax credit/reduction	3,456				
<b>428. Net provincial tax</b>	<b>600</b>	<b>11,187</b>	<b>34,971</b>	<b>54,776</b>	<b>67,463</b>
<b>435. Total payable</b>	<b>2,720</b>	<b>30,346</b>	<b>94,499</b>	<b>148,440</b>	<b>182,210</b>
	2006	2005	2004	2003	2002
<b>Credits</b>					
437. Total income tax deducted	16,188	36,800	96,536	151,123	192,167
448. CPP overpayment	79		161		
479. Provincial tax credits					2,008
<b>482. Total credits</b>	<b>16,267</b>	<b>36,800</b>	<b>96,697</b>	<b>151,123</b>	<b>194,175</b>
<b>Balance due/refund (-)</b>	<b>-13,547</b>	<b>-6,455</b>	<b>-2,198</b>	<b>-2,683</b>	<b>-11,964</b>
<b>Header for special tax returns:</b>					

# Two-Year Comparative Review – Federal – 2006

Income	2006	2005	Non-refundable tax credits	2006	2005
101. Employment income	71,000	84,000	300. Basic amount	8,839	8,648
102. Commissions			301. Age amount		
104. Other employment income			303–305. Spouse or eligible dep.		
113. OAS pension			306. Infirm dependants amount		
114. CPP/QPP benefits			308–310. CPP/QPP	1,911	1,861
152. Disability benefits			312. EI premiums		
115. Other pensions			375–378. PPIP premiums		
117. Universal Child Care Benefit			363. Canadian employment amount	250	
119. EI benefits			364. Public transit passes amount		
120. Taxable dividends		66,250	313. Adoption expenses		
121. Interest/other inv. income			314. Pension income amount		
122. Limited partnership income			315–318. Caregiver/disability		
126. Rental income			319. Interest/student loans		
127. Taxable capital gains			323. Tuition and education amounts		
128. Support payments received			324–326. Spouse/dependant trans.		
129. RRSP income		37,956	332. Allowable medical expenses	2,780	1,417
130. Other income			<b>335. Total amounts</b>	<b>13,779</b>	<b>11,926</b>
135. Business income			<b>338. Credits</b>	<b>2,101</b>	<b>1,789</b>
137. Professional income			349. Donations and gifts	8,944	15,987
139. Commission income			<b>350. Non-refundable credits</b>	<b>11,045</b>	<b>17,776</b>
141. Farming income			<b>Tax and credits</b>		
143. Fishing income			Tax on taxable income	13,165	45,768
144. Workers' compensation			350. Non-refundable credits	11,045	17,776
145. Social assistance payments			425. Dividend tax credit		8,833
146. Net federal supplements			426. Overseas employment tax credit		
<b>150. Total income</b>	<b>71,000</b>	<b>188,206</b>	427. Minimum tax carry-over		
<b>Net/taxable income</b>			429. Basic federal tax	2,120	19,159
206. Pension adjustment			406. Federal tax	2,120	19,159
207. RPP deduction			410. Political contribution credit		
208. RRSP deduction			412. Investment tax credit		
209. Saskatchewan Pension Plan			414. Labour-sponsored funds credit		
212. Union/professional dues			417. Minimum tax		
214. Child care expenses			418. Tax on RESP		
215. Disability supports deduction			Federal surtax		
217. Business investment loss			420. Net federal tax	2,120	19,159
219. Moving expenses			421. Self-employment CPP		
220. Support payments made			422. Social benefits repayment		
221. Carrying charges			428. Provincial or territorial tax	600	11,187
222. Deductions CPP/QPP			<b>435. Total payable</b>	<b>2,720</b>	<b>30,346</b>
223. Deduction for PPIP			437. Total income tax deducted	16,188	36,800
224. Expl./dev. expenses			438. Tax deducted transfer		
229. Other employment expenses			440. Refundable abatement		
231–232. Other deductions			448. CPP overpayment	79	
235. Social benefits repayment			450. EI overpayment		
<b>236. Net income</b>	<b>71,000</b>	<b>188,206</b>	452. Medical expense supplement		
244. Canadian forces police deduct.			ITC refund/Credit Part XII.2		
248. Relocation loan deduction			457. GST/HST rebate (GST370)		
249. Security options deductions			476. Instalments		
250. Other payments deduction			479. Provincial or territorial credits		
251. Limited partnership losses			<b>482. Total credits</b>	<b>16,267</b>	<b>36,800</b>
252. Non-capital losses			<b>Balance due/refund (-)</b>	<b>-13,547</b>	<b>-6,455</b>
253. Net capital losses			<b>GST credit</b>		
254. Capital gains deduction			<b>Child tax benefit</b>		
255. Northern residents			<b>UCCB</b>		
256. Additional deductions			<b>Minimum tax carry-over</b>		
<b>260. Taxable income</b>	<b>71,000</b>	<b>188,206</b>	<b>RRSP limit (2007)</b>	<b>128,440</b>	