



Canada Revenue Agency  
Agence du revenu  
du Canada

T1 GENERAL 2006

## Income Tax and Benefit Return

### 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, 2006**: 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 2006, enter the province or territory of self-employment:

If you **became** or **ceased** to be a resident of Canada in 2006, 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: Year Month Day  
1952-03-18

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

**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 spouse or common-law partner (if you checked 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 2006 to claim certain credits: 71,000.00

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 ☐

### 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.**

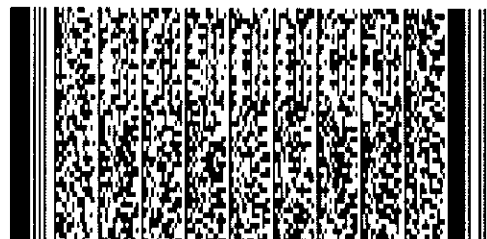
As a Canadian citizen, I authorize the Canada Revenue Agency to provide my name, address, and date of birth to Elections Canada for the National Register of Electors. Yes ☐ 1 No ☒ 2

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

**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** 70,300.00

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** 70,300.00

**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 70,300.00

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 70,300.00

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 70,300.00

### 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") 260 70,300.00

This is your taxable income. 260 70,300.00

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

# Refund or Balance owing

Net federal tax: enter the amount from line 50 of Schedule 1 (attach Schedule 1, even if the result is "0") 420 11,222 17  
 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 5,441 42

Add lines 420 to 428.  
 This is your total payable. 435 16,663 59 •

Total income tax deducted (from all information slips) 437 6,395 04 •  
 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 (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) 479 •

Add lines 437 to 479.  
 These are your total credits. 482 6,474 24 ▶ 6,474 24  
 Line 435 minus line 482 10,189 35

If the result is negative, you have a **refund**.  
 If the result is positive, you have a **balance owing**.  
 Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.  
 Refund 484 • Balance owing (see line 485 in the guide) 485 10,189 35 •



## Direct deposit – Start or change

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

**Refund and GST/HST credit** – 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 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	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 2007-04-30

490	Name: PATERSON & 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

Employer's name - Nom de l'employeur  
EMAX COMPUTER SYSTEMS INC



Canada Revenue Agency  
Agence du revenu du Canada

T4

Year  
Année

2006

STATEMENT OF REMUNERATION PAID  
ÉTAT DE LA RÉMUNÉRATION PAYÉE

480 TWEEDSMUIR AVE

OTTAWA

ON CAN K1Z 5N9

Social insurance number  
Numéro d'assurance sociale

12 230413700

Exempt - Exemption  
CPP - QPP EI PPIP  
28  
RPC - RRQ AE RPAP

Province of employment  
Province d'emploi

10 ON

Employment code  
Code d'emploi

29

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

14 70300.00

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

22 6395.04

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

16 1989.90

EI insurable earnings  
Gains assurables d'AE

24 39000.00

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

17

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

26 42100.00

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

18 729.30

Union dues - line 212  
Cotisations syndicales - ligne 212

44

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

20

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

46

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

52

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

50

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

55

PPIP insurable earnings  
Gains assurables du RPAP

56

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

FRIEDMAN

DEBORAH

480 TWEEDSMUIR AVE

OTTAWA

ON CAN K1Z 5N9

Other information  
Autres renseignements

Box - Case

Amount - Montant

Box - Case

Amount - Montant

Employee Number - Numéro de l'employé

Box - Case

Amount - Montant

Box - Case

Amount - Montant

Box - Case

Amount - Montant

Box - Case

Amount - Montant

T4 (06)

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. 70,300 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	2	2	2
Base amount	3 00,000 00	3 36,378 00	3 72,756 00	3 118,285 00
Line 2 minus line 3 (cannot be negative)	4	4	4	4
Rate	5 15.25 %	5 22 %	5 26 %	5 29 %
Multiply line 4 by line 5.	6	6	6	6
Tax on base amount	7 0,000 00	7 5,548 00	7 13,551 00	7 25,388 00
Add lines 6 and 7.	8	8 13,010 84	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				
Minus: his or her net income (from page 1 of your return)				
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	729 30	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		
Minus: \$1,884 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		28
Add lines 9 to 28.		335	11,729 00	29
Multiply the amount on line 29 by 15.25%.		338	1,788 67	30
Donations and gifts (attach Schedule 9)		349		31
Total federal non-refundable tax credits: add lines 30 and 31.		350	1,788 67	32

**Schedule 1 - Page 2**

**Net federal tax**

Enter the amount from line 8.		13,010	84	33
Federal tax on split income (from line 5 of Form T1206)	<b>424</b>			• 34
	Add lines 33 and 34.	404	13,010	84 ▶ 13,010 84 35
Enter the amount from line 32.	350	1,788	67	36
Federal dividend tax credit (see line 425 in the guide)	<b>425</b>			• 37
Overseas employment tax credit (attach Form T626)	426			38
Minimum tax carryover (attach Form T691)	<b>427</b>			• 39
	Add lines 36 to 39.	1,788	67 ▶	1,788 67 40
<b>Basic federal tax:</b> line 35 minus line 40 (if negative, enter "0")		429	11,222	17 41
Federal foreign tax credit:				
Where you <b>only</b> have foreign non-business income, calculate your federal foreign tax credit below. Otherwise, use Form T2209, <i>Federal Foreign Tax Credits</i> , if you have foreign business income. <b>Enter on this line the amount that you calculated.</b>				
		405		42
	<b>Federal tax</b>	406	11,222	17 43
Total federal political contributions (attach receipts)	<b>409</b>			
Federal political contribution tax credit (see the guide)	<b>410</b>			• 44
Investment tax credit (attach Form T2038(IND))	<b>412</b>			• 45
Labour-sponsored funds tax credit				
Net cost <b>413</b>	Allowable credit <b>414</b>			• 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	11,222	17 48
Additional tax on RESP accumulated income payments (attach Form T1172)		418		49
<b>Net federal tax:</b> add lines 48 and 49.				
	Enter this amount on line 420 of your return.	420	11,222	17 50

**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	<b>431</b>			• (i)
Net foreign non-business income * <b>433</b>		X	Basic federal tax ***	= (ii)
Net income **				

\* 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).



# 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**)

70,300 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	70,300 00	2
3		3	69,517 00	3
4		4	783 00	4
5	6.05 %	5	11.16 %	5
6		6	87 38	6
7	0 00	7	5,283 00	7
8		8	5,370 38	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			
Minus: his or her net income from page 1 of your return			
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	729 30 • 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	26	
Enter \$1,896 or 3% of line 236, whichever is less		27	
Line 26 minus line 27 (if negative, enter "0")		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	▶	30
Add lines 9 through 25, and line 30	5880	11,017 00 ▶	11,017 00 31
Non-refundable tax credit rate			6.05% 32
Multiply line 31 by line 32		5884	666 53 33
Donations and gifts:			
Amount from line 345 of your federal Schedule 9	x 6.05% =	34	
Amount from line 347 of your federal Schedule 9	x 11.16% =	35	
Add lines 34 and 35	5896	▶	36
Add lines 33 and 36			
<b>Ontario non-refundable tax credits</b>	6150	666 53	37

Go to Step 3

### Step 3 – Ontario tax

ON428 – Page 2

Enter your Ontario tax on taxable income from line 8		5,370	38	38
Enter your Ontario tax on split income from Form T1206	6151			• 39
Add lines 38 and 39		5,370	38	40
Enter your Ontario non-refundable tax credits from line 37	666	53	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	666	53	▶	666 53 45
Line 40 minus line 45 (if negative, enter "0")				4,703 85 46
Ontario additional tax for minimum tax purposes:				
Amount from line 95 of Form T691	x 39.67% =			47
Add lines 46 and 47				4,703 85 48
<b>Ontario surtax</b>				
(Line 48      4,703 85    minus \$4,016) × 20% (if negative, enter "0")		137	57	49
(Line 48      4,703 85    minus \$5,065) × 36% (if negative, enter "0")				50
Add lines 49 and 50		137	57	▶
Add lines 48 and 51				137 57 51
				4,841 42 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	× \$357 =			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		194	00	56
Enter the amount from line 56	194 00 × 2 =			
		388	00	57
Enter the amount from line 52		4,841	42	58
Line 57 minus line 58 (if negative, enter "0")	<b>Ontario tax reduction claimed</b>			▶
Line 52 minus line 59 (if negative, enter "0")				59
				4,841 42 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				4,841 42 62

Go to Step 6

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

Total cost of shares from boxes 02 and 04 of LSIF tax credit certificate(s)	A	x 15% =	(max. \$750) 6275	• 63
Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF tax credit certificate(s)	B	x 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	<b>LSIF and EO tax credits</b>			▶
Line 62 minus line 68 (if negative, enter "0")				68
				4,841 42 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.	<b>Ontario Health Premium</b>	▶	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	<b>Ontario tax</b>		5,441 42 71

# Provincial Worksheet

## Line 70 – Ontario Health Premium

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

70,300.00 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	$\boxed{\phantom{000000}} - 20,000.00 = \boxed{\phantom{000000}} \times 6\% = \boxed{\phantom{000000}}$
more than \$25,000, but not more than \$36,000	
more than \$36,000, but not more than \$38,500	$\boxed{\phantom{000000}} - 36,000.00 \$ = \boxed{\phantom{000000}} \times 6\% = \boxed{\phantom{000000}} + 300 \$ = \boxed{\phantom{000000}}$
more than \$38,500, but not more than \$48,000	
more than \$48,000, but not more than \$48,600	$\boxed{\phantom{000000}} - 48,000.00 \$ = \boxed{\phantom{000000}} \times 25\% = \boxed{\phantom{000000}} + 450 \$ = \boxed{\phantom{000000}}$
more than \$48,600, but not more than \$72,000	600
more than \$72,000, but not more than \$72,600	$\boxed{\phantom{000000}} - 72,000.00 \$ = \boxed{\phantom{000000}} \times 25\% = \boxed{\phantom{000000}} + 600 \$ = \boxed{\phantom{000000}}$
more than \$72,600, but not more than \$200,000	
more than \$200,000, but not more than \$200,600	$\boxed{\phantom{000000}} - 200,000.00 \$ = \boxed{\phantom{000000}} \times 25\% = \boxed{\phantom{000000}} + 750 \$ = \boxed{\phantom{000000}}$
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	98,804.00	111,458.00
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	250,000 00	250,000 00
Total capital gains deduction claimed		
Eligible taxable capital gains		
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)		
CNIL – Cumulative investment income (T936)	53,211 79	53,211 79

**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	70,300	36,000	95.28	
Other employment income				
OAS pension				
CPP/QPP benefits				
Other pensions				
Universal Child Care Benefit				
EI benefits				
Taxable dividends		37,500	-100.00	
Interest and other investment income				
Limited partnership income				
Rental income				
Taxable capital gains				
Supports payments received				
RRSP income				
Other income				
Self-employment income				
Workers' compensation				
Social assistance				
Federal supplements				
<b>Total income</b>	<b>70,300</b>	<b>73,500</b>	<b>-4.35</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>70,300</b>	<b>73,500</b>	<b>-4.35</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>70,300</b>	<b>73,500</b>	<b>-4.35</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	1,609	18.77	
EI premiums	729	702	3.89	

PPIP premiums

Canada employment amount	250		100.00
Public transit passes amount			

	2006	2005	% (+/-)	Comments
--	------	------	---------	----------

Adoption expenses

Pension income amount

Caregiver or disability amount

Interest/student loans

Education amount

Spousal or education transfer

Net medical expenses

**Total amounts**

	11,729	10,959	7.03
--	--------	--------	------

Credits	1,789	1,644	8.81
---------	-------	-------	------

Donations and gifts

**Total non-refundable tax credits**

	1,789	1,644	8.81
--	-------	-------	------

**Federal taxes**

Tax on taxable income

	13,011	13,771	-5.52
--	--------	--------	-------

Dividend tax credit		5,000	-100.00
---------------------	--	-------	---------

Minimum tax carry-over

Overseas employment tax credit			
--------------------------------	--	--	--

Non-refundable credit	1,789	1,644	8.81
-----------------------	-------	-------	------

Basic federal tax	11,222	7,127	57.46
-------------------	--------	-------	-------

Non-resident surtax

Foreign tax credit

Logging tax credit

Federal tax	11,222	7,127	57.46
-------------	--------	-------	-------

Political contribution tax credit

Investment tax credit

Labour-sponsored funds tax credit

Minimum tax

Tax on RESP

**Net federal tax payable**

	11,222	7,127	57.46
--	--------	-------	-------

**Provincial taxes**

Tax on taxable income	5,370	5,782	-7.11
-----------------------	-------	-------	-------

Non-refundable tax credits	667	636	4.86
----------------------------	-----	-----	------

Dividend tax credit		1,924	-100.00
---------------------	--	-------	---------

Overseas employment tax credit

Minimum tax carry-over

Minimum tax/Split income

Surtax/Royalty tax rebate	738	750	-1.66
---------------------------	-----	-----	-------

Foreign tax credit

Tax credit/reduction

**Net provincial tax**

	5,441	3,972	36.99
--	-------	-------	-------

Self employment CPP

Social benefits repayment

**Total tax payable**

	16,664	11,099	50.14
--	--------	--------	-------

**Credits**

Total income tax deducted	6,395	6,056	5.60
---------------------------	-------	-------	------

Tax deducted transfer

Refundable abatement

CPP overpayment	79	212	-62.62
-----------------	----	-----	--------

EI overpayment		59	-100.00
----------------	--	----	---------

Supplement for medical expenses

ITC refund/Credit Part XII.2

GST/HST rebate (GST370)

Instalments

Provincial tax credits

**Total credits**

	6,474	6,326	2.34
--	-------	-------	------

**Balance due/refund (-)**

	10,189	4,773	113.48
--	--------	-------	--------

**Header for special tax returns**

## Five-Year Comparative Review – Federal – 2006

Income	2006	2005	2004	2003	2002
101. Employment income	70,300	36,000	75,000	75,000	75,000
120. Taxable dividends		37,500			
<b>150. Total income</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Deductions</b>					
<b>236. Net income</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Deductions from net income</b>					
<b>260. Taxable income</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</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	1,609	1,832	1,802	1,527
312. EI premiums	729	702	772	819	792
363. Canada employment amount	250				
<b>335. Total amounts</b>	<b>11,729</b>	<b>10,959</b>	<b>10,616</b>	<b>10,377</b>	<b>9,953</b>
338. Credits	1,789	1,644	1,699	1,660	1,593
<b>350. Total non-refundable tax credits</b>	<b>1,789</b>	<b>1,644</b>	<b>1,699</b>	<b>1,660</b>	<b>1,593</b>
<b>Federal taxes</b>					
404. Tax on taxable income	13,011	13,771	14,600	14,994	15,065
425. Dividend tax credit		5,000			
350. Non-refundable tax credits	1,789	1,644	1,699	1,660	1,593
429. Basic federal tax	11,222	7,127	12,901	13,334	13,472
406. Federal tax	11,222	7,127	12,901	13,334	13,472
<b>420. Net federal tax payable</b>	<b>11,222</b>	<b>7,127</b>	<b>12,901</b>	<b>13,334</b>	<b>13,472</b>
<b>Provincial</b>					
Tax on taxable income	5,370	5,782	5,993	6,060	6,099
Non-refundable tax credits	667	636	644	631	605
Dividend tax credit		1,924			
Surtax/Royalty tax rebate	738	750	848	589	666
<b>428. Net provincial tax</b>	<b>5,441</b>	<b>3,972</b>	<b>6,198</b>	<b>6,018</b>	<b>6,161</b>
<b>435. Total payable</b>	<b>16,664</b>	<b>11,099</b>	<b>19,099</b>	<b>19,352</b>	<b>19,633</b>
	2006	2005	2004	2003	2002
<b>Credits</b>					
437. Total income tax deducted	6,395	6,056	18,132	17,220	14,106
448. CPP overpayment	79	212			
450. EI overpayment		59			
<b>482. Total credits</b>	<b>6,474</b>	<b>6,326</b>	<b>18,132</b>	<b>17,220</b>	<b>14,106</b>
<b>Balance due/refund (-)</b>	<b>10,189</b>	<b>4,773</b>	<b>967</b>	<b>2,132</b>	<b>5,527</b>
<b>Header for special tax returns:</b>					

# Two-Year Comparative Review – Federal – 2006

<b>Income</b>	2006	2005	<b>Non-refundable tax credits</b>	2006	2005
101. Employment income	70,300	36,000	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	1,609
152. Disability benefits			312. EI premiums	729	702
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		37,500	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			332. Allowable medical expenses		
130. Other income			<b>335. Total amounts</b>	<b>11,729</b>	<b>10,959</b>
135. Business income			<b>338. Credits</b>	<b>1,789</b>	<b>1,644</b>
137. Professional income			349. Donations and gifts		
139. Commission income			<b>350. Non-refundable credits</b>	<b>1,789</b>	<b>1,644</b>
141. Farming income			<b>Tax and credits</b>		
143. Fishing income			Tax on taxable income	13,011	13,771
144. Workers' compensation			350. Non-refundable credits	1,789	1,644
145. Social assistance payments			425. Dividend tax credit		5,000
146. Net federal supplements			426. Overseas employment tax credit		
<b>150. Total income</b>	<b>70,300</b>	<b>73,500</b>	427. Minimum tax carry-over		
<b>Net/taxable income</b>			429. Basic federal tax	11,222	7,127
206. Pension adjustment			406. Federal tax	11,222	7,127
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	11,222	7,127
219. Moving expenses			421. Self-employment CPP		
220. Support payments made			422. Social benefits repayment		
221. Carrying charges			428. Provincial or territorial tax	5,441	3,972
222. Deductions CPP/QPP			<b>435. Total payable</b>	<b>16,664</b>	<b>11,099</b>
223. Deduction for PPIP			437. Total income tax deducted	6,395	6,056
224. Expl./dev. expenses			438. Tax deducted transfer		
229. Other employment expenses			440. Refundable abatement		
231–232. Other deductions			448. CPP overpayment	79	212
235. Social benefits repayment			450. EI overpayment		59
<b>236. Net income</b>	<b>70,300</b>	<b>73,500</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>6,474</b>	<b>6,326</b>
252. Non-capital losses			<b>Balance due/refund (-)</b>	<b>10,189</b>	<b>4,773</b>
253. Net capital losses			<b>GST credit</b>		
254. Capital gains deduction			<b>Child tax benefit</b>	<b>2,520</b>	
255. Northern residents			<b>UCCB</b>		
256. Additional deductions			<b>Minimum tax carry-over</b>		
<b>260. Taxable income</b>	<b>70,300</b>	<b>73,500</b>	<b>RRSP limit (2007)</b>	<b>111,458</b>	