

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

Information about your residence

Enter your province or territory of residence on December 31, 2007: 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 2007, enter the province or territory of self-employment: Ontario

If you became or ceased to be a resident of Canada in 2007, give the date of:

Month Day or Month Day
entry departure

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: English Français
Votre langue de correspondance: ☒ ☐

Check the box that applies to your marital status on December 31, 2007:

1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

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 2007 to claim certain credits: 34,232|29

Enter the amount of Universal Child Care Benefit included in his or her net income above:

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return:

Check this box if he or she was self-employed in 2007: 1 ☐

Person deceased in 2007

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

Do not use this area

Elections Canada

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

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

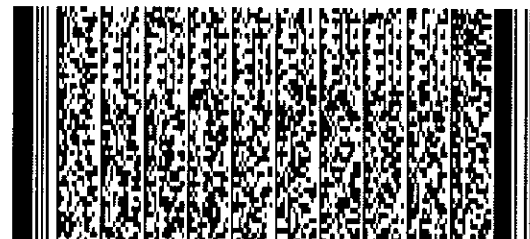
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes ☐ 1 No ☒ 2

Your authorization is valid until you file your next return. 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 2007 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 2007, see the "Foreign income" section in the guide.

As a Canadian resident, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 on all T4 slips)		101		
Commissions included on line 101 (box 42 on all T4 slips)	102			
Other employment income		104		
Old Age Security pension (box 18 on the T4A(OAS) slip)		113		
CPP or QPP benefits (box 20 on the T4A(P) slip)		114		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152			
Other pensions or superannuation		115	83,939	10
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	913	55
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		913	55
Interest and other investment income (attach Schedule 4)		121		16
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		130		
Specify:				
Self-employment income (see lines 135 to 143 in the guide)				
Business income				
Gross	162		Net	135
Professional income			Net	137
Gross	164			
Commission income			Net	139
Gross	166			
Farming income			Net	141
Gross	168			
Fishing income			Net	143
Gross	170			
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		84,869	16

**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 84,869 16

Pension adjustment

(box 52 on all T4 slips and box 34 on all T4A slips) 206

Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips) 207

RRSP deduction (see Schedule 7 and **attach** receipts) 208

Saskatchewan Pension Plan deduction (maximum \$600) 209

Deduction for elected split-pension amount (see the guide and **attach** Form T1032) 210

Annual union, professional, or like dues (box 44 on all T4 slips and receipts) 212

Universal Child Care Benefit repayment (box 12 on all RC62 slips) 213

Child care expenses (**attach** Form T778) 214

Disability supports deduction 215

Business investment loss Gross 228 Allowable deduction 217

Moving expenses 219

Support payments made Total 230 Allowable deduction 220

Carrying charges and interest expenses (**attach** Schedule 4) 221 474 76

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. 233 474 76 ▶ 474 76

Line 150 minus line 233 (if negative, enter "0"). **This is your net income before adjustments.** 234 84,394 40

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

Use the federal worksheet to calculate your repayment. 235

Line 234 minus line 235 (if negative, enter "0"). If you have a spouse or
common-law partner, see line 236 in the guide.

This is your net income. 236 84,394 40

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 84,394 40

**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 52 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	2,049	19
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	750	00
Add lines 420 to 428.			
This is your total payable.	435	2,799	19 •

Total income tax deducted (see the guide)	437	•
Refundable Quebec abatement	440	•
CPP overpayment (enter your excess contributions)	448	•
Employment Insurance overpayment (enter your excess contributions)	450	•
Refundable medical expense supplement (use federal worksheet)	452	•
Working income tax benefit (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)	479	•

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

Line 435 minus line 482 **2,799 19**

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 **2,799 19 •**

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 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	461	462	463	491
(5 digits)	(3 digits)	(maximum 12 digits)		

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, 2008.

Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2007 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 2008-04-30

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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

Schedule 1

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

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$9,600	300	9,600	00	1
Age amount (if you were born in 1942 or earlier) (use federal worksheet)	(maximum \$5,177)	301			2
Spouse or common-law partner amount (if negative, enter "0")	\$9,600 minus (34,232/29 his or her net income from page 1 of your return) =	303			3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")	\$9,600 minus (his or her net income) =	305			4
Amount for children born in 1990 or later	Number of children 366 4 x \$2,000 =	367	8,000	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 \$1,989.90)	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 \$720.00)	312			9
Canada employment amount	(maximum \$1,000)	363			10
Public transit amount		364			11
Children's fitness amount		365			12
Adoption expenses		313			13
Pension income amount (use federal worksheet)	(maximum \$2,000)	314			14
Caregiver amount (use federal worksheet and attach Schedule 5)		315			15
Disability amount (for self) (claim \$6,890 or if you were under age 18, use federal worksheet)		316			16
Disability amount transferred from a dependant (use federal worksheet)		318			17
Interest paid on your student loans		319			18
Tuition, education, and textbook amounts (attach Schedule 11)		323			19
Tuition, education, and textbook amounts transferred from a child		324			20
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			21
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1990 or later	330	4,229	48		
Minus: \$1,926 or 3% of line 236, whichever is less		1,926	00		
Subtotal (if negative, enter "0")		2,303	48 (A)		
Allowable amount of medical expenses for other dependants (see the calculation at line 331 in the guide and attach Schedule 5)	331	315	08 (B)		
Add lines (A) and (B).		2,618	56	332	22
Add lines 1 to 22.		20,218	56	335	23
Multiply the amount on line 23 by 15%.	338	3,032	78	24	
Donations and gifts (attach Schedule 9)	349	11,161	94	25	
Total federal non-refundable tax credits: add lines 24 and 25.	350	14,194	72	26	

Schedule 1 - Page 2

Step 2 – Federal tax on taxable income

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

84,394 40 27

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

Enter the amount from line 27.

Base amount

Line 28 minus line 29 (cannot be negative)

Rate

Multiply line 30 by line 31.

Tax on base amount

Add lines 32 and 33.

If line 27 is
\$37,178 or less

00,000 00

15 %

0,000 00

If line 27 is more
than \$37,178 but
not more than
\$74,357

37,178 00

22 %

5,577 00

If line 27 is more
than \$74,357 but
not more than
\$120,887

84,394 40

74,357 00

10,037 40

26 %

2,609 72

13,756 00

16,365 72

If line 27 is more
than \$120,887

120,887 00

29 %

25,854 00

28

29

30

31

32

33

34

Step 3 – Net federal tax

Enter the amount from line 34 above.

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

Add lines 35 and 36.

Enter the amount from line 26 on page 1.

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

Overseas employment tax credit (attach Form T626)

Minimum tax carryover (attach Form T691)

Add lines 38 to 41.

Basic federal tax: line 37 minus line 42 (if negative, enter "0")

Federal foreign tax credit (attach Form T2209)

Total federal political contributions (attach receipts)

Federal political contribution tax credit (use federal worksheet)

Investment tax credit (attach Form T2038(IND))

Labour-sponsored funds tax credit

Net cost

Allowable credit

Add lines 46 to 48.

Line 45 minus line 49 (if negative, enter "0")
(if you have an amount on line 36 above, see Form T1206)

Additional tax on RESP accumulated income payments (attach Form T1172)

Net federal tax: add lines 50 and 51.

Enter this amount on line 420 of your return.

16,365 72 35

424 • 36

16,365 72 37

350 14,194 72 38

425 121 81 • 39

426 40

427 • 41

14,316 53 42

2,049 19 43

405 44

Federal tax 406 2,049 19 45

409

410 • 46

412 • 47

• 48

49

2,049 19 50

51

2,049 19 52

Capital Gains (or Losses) in 2007

Schedule 3

Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

Note: If you have a business investment loss, see line 217 in the General guide.

(1)
Year of
acquisition

(2)
Proceeds of
disposition

(3)
Adjusted
cost base

(4)
Outlays and
expenses (from
dispositions)

(5)
Gain (or loss)
(column 2 minus
columns 3 and 4)

1. Qualified small business corporation shares (report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)

[illegible]

2. Qualified farm property and qualified fishing property

Address or legal description of property disposed of before March 19, 2007		Prov./Terr.	Total																
Address or legal description of property disposed of after March 18, 2007		Prov./Terr.	Total																
			Subtotal																
			Total																
Mortgage foreclosures and conditional sales repossessions before March 19, 2007			Prov./Terr.																
Address or legal description																			
			Total																
Mortgage foreclosures and conditional sales repossessions after March 18, 2007			Prov./Terr.																
Address or legal description																			
			Total																
			Subtotal																
			Total																
			Gain (or loss): C plus D																
			Gain (or loss): E plus F																
			Total gains (or losses) of qualified properties: add lines 107, 110, and 124.																

Total gains (or losses) of qualified properties: add lines 107, 110, and 124.

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares
(Report capital gains (or losses), if any, on lines 7E, 7F, 8A, 8B, 8C, 8D, 8E, 8F, 8G, 8H, 8I, 8J, 8K, 8L, 8M, 8N, 8O, 8P, 8Q, 8R, 8S, 8T, 8U, 8V, 8W, 8X, 8Y, 8Z, 8AA, 8AB, 8AC, 8AD, 8AE, 8AF, 8AG, 8AH, 8AI, 8AJ, 8AK, 8AL, 8AM, 8AN, 8AO, 8AP, 8AQ, 8AR, 8AS, 8AT, 8AU, 8AV, 8AW, 8AX, 8AY, 8AZ, 8BA, 8BB, 8BC, 8BD, 8BE, 8BF, 8BG, 8BH, 8BI, 8BJ, 8BK, 8BL, 8BM, 8BN, 8BO, 8BP, 8BQ, 8BR, 8BS, 8BT, 8BU, 8BV, 8BW, 8BX, 8BY, 8BZ, 8CA, 8CB, 8CC, 8CD, 8CE, 8CF, 8CG, 8CH, 8CI, 8CJ, 8CK, 8CL, 8CM, 8CN, 8CO, 8CP, 8CQ, 8CR, 8CS, 8CT, 8CU, 8CV, 8CW, 8CX, 8CY, 8CZ, 8DA, 8DB, 8DC, 8DD, 8DE, 8DF, 8DG, 8DH, 8DI, 8DJ, 8DK, 8DL, 8DM, 8DN, 8DO, 8DP, 8DQ, 8DR, 8DS, 8DT, 8DU, 8DV, 8DW, 8DX, 8DY, 8DZ, 8EA, 8EB, 8EC, 8ED, 8EE, 8EF, 8EG, 8EH, 8EI, 8EJ, 8EK, 8EL, 8EM, 8EN, 8EO, 8EP, 8EQ, 8ER, 8ES, 8ET, 8EU, 8EV, 8EW, 8EX, 8EY, 8EZ, 8FA, 8FB, 8FC, 8FD, 8FE, 8FF, 8FG, 8FH, 8FI, 8FJ, 8FK, 8FL, 8FM, 8FN, 8FO, 8FP, 8FQ, 8FR, 8FS, 8FT, 8FU, 8FV, 8FW, 8FX, 8FY, 8FZ, 8GA, 8GB, 8GC, 8GD, 8GE, 8GF, 8GG, 8GH, 8GI, 8GJ, 8GK, 8GL, 8GM, 8GN, 8GO, 8GP, 8GQ, 8GR, 8GS, 8GT, 8GU, 8GV, 8GW, 8GX, 8GY, 8GZ, 8HA, 8HB, 8HC, 8HD, 8HE, 8HF, 8HG, 8HH, 8HI, 8HJ, 8HK, 8HL, 8HM, 8HN, 8HO, 8HP, 8HQ, 8HR, 8HS, 8HT, 8HU, 8HV, 8HW, 8HX, 8HY, 8HZ, 8IA, 8IB, 8IC, 8ID, 8IE, 8IF, 8IG, 8IH, 8II, 8IJ, 8IK, 8IL, 8IM, 8IN, 8IO, 8IP, 8IQ, 8IR, 8IS, 8IT, 8IU, 8IV, 8IW, 8IX, 8IY, 8IZ, 8JA, 8JB, 8JC, 8JD, 8JE, 8JF, 8JG, 8JH, 8JI, 8JJ, 8JK, 8JL, 8JM, 8JN, 8JO, 8JP, 8JQ, 8JR, 8JS, 8JT, 8JU, 8JV, 8JW, 8JX, 8JY, 8JZ, 8KA, 8KB, 8KC, 8KD, 8KE, 8KF, 8KG, 8KH, 8KI, 8KJ, 8KK, 8KL, 8KM, 8KN, 8KO, 8KP, 8KQ, 8KR, 8KS, 8KT, 8KU, 8KV, 8KW, 8KX, 8KY, 8KZ, 8LA, 8LB, 8LC, 8LD, 8LE, 8LF, 8LG, 8LH, 8LI, 8LJ, 8LK, 8LL, 8LM, 8LN, 8LO, 8LP, 8LQ, 8LR, 8LS, 8LT, 8LU, 8LV, 8LW, 8LX, 8LY, 8LZ, 8MA, 8MB, 8MC, 8MD, 8ME, 8MF, 8MG, 8MH, 8MI, 8MJ, 8MK, 8ML, 8MM, 8MN, 8MO, 8MP, 8MQ, 8MR, 8MS, 8MT, 8MU, 8MV, 8MW, 8MX, 8MY, 8MZ, 8NA, 8NB, 8NC, 8ND, 8NE, 8NF, 8NG, 8NH, 8NI, 8NJ, 8NK, 8NL, 8NM, 8NN, 8NO, 8NP, 8NQ, 8NR, 8NS, 8NT, 8NU, 8NV, 8NW, 8NX, 8NY, 8NZ, 8OA, 8OB, 8OC, 8OD, 8OE, 8OF, 8OG, 8OH, 8OI, 8OJ, 8OK, 8OL, 8OM, 8ON, 8OO, 8OP, 8OQ, 8OR, 8OS, 8OT, 8OU, 8OV, 8OW, 8OX, 8OY, 8OZ, 8PA, 8PB, 8PC, 8PD, 8PE, 8PF, 8PG, 8PH, 8PI, 8PJ, 8PK, 8PL, 8PM, 8PN, 8PO, 8PP, 8PQ, 8PR, 8PS, 8PT, 8PU, 8PV, 8PW, 8PX, 8PY, 8PZ, 8QA, 8QB, 8QC, 8QD, 8QE, 8QF, 8QG, 8QH, 8QI, 8QJ, 8QK, 8QL, 8QM, 8QN, 8QO, 8QP, 8QQ, 8QR, 8QS, 8QT, 8QU, 8QV, 8QW, 8QX, 8QY, 8QZ, 8RA, 8RB, 8RC, 8RD, 8RE, 8RF, 8RG, 8RH, 8RI, 8RJ, 8RK, 8RL, 8RM, 8RN, 8RO, 8RP, 8RQ, 8RR, 8RS, 8RT, 8RU, 8RV, 8RW, 8RX, 8RY, 8RZ, 8SA, 8SB, 8SC, 8SD, 8SE, 8SF, 8SG, 8SH, 8SI, 8SJ, 8SK, 8SL, 8SM, 8SN, 8SO, 8SP, 8SQ, 8SR, 8SS, 8ST, 8SU, 8SV, 8SW, 8SX, 8SY, 8SZ, 8TA, 8TB, 8TC, 8TD, 8TE, 8TF, 8TG, 8TH, 8TI, 8TJ, 8TK, 8TL, 8TM, 8TN, 8TO, 8TP, 8TQ, 8TR, 8TS, 8TT, 8TU, 8TV, 8TW, 8TX, 8TY, 8TZ, 8UA, 8UB, 8UC, 8UD, 8UE, 8UF, 8UG, 8UH, 8UI, 8UJ, 8UK, 8UL, 8UM, 8UN, 8UO, 8UP, 8UQ, 8UR, 8US, 8UT, 8UU, 8UV, 8UW, 8UX, 8UY, 8UZ, 8VA, 8VB, 8VC, 8VD, 8VE, 8VF, 8VG, 8VH, 8VI, 8VJ, 8VK, 8VL, 8VM, 8VN, 8VO, 8VP, 8VQ, 8VR, 8VS, 8VT, 8VU, 8VV, 8VW, 8VX, 8VY, 8VZ, 8WA, 8WB, 8WC, 8WD, 8WE, 8WF, 8WG, 8WH, 8WI, 8WJ, 8WK, 8WL, 8WM, 8WN, 8WO, 8WP, 8WQ, 8WR, 8WS, 8WT, 8WU, 8WV, 8WW, 8WX, 8WY, 8WZ, 8XA, 8XB, 8XC, 8XD, 8XE, 8XF, 8XG, 8XH, 8XI, 8XJ, 8XK, 8XL, 8XM, 8XN, 8XO, 8XP, 8XQ, 8XR, 8XS, 8XT, 8XU, 8XV, 8XW, 8XZ, 8YA, 8YB, 8YC, 8YD, 8YE, 8YF, 8YG, 8YH, 8YI, 8YJ, 8YK, 8YL, 8YM, 8YN, 8YO, 8YP, 8YQ, 8YR, 8YS, 8YT, 8YU, 8YV, 8YW, 8YZ, 8ZA, 8ZB, 8ZC, 8ZD, 8ZE, 8ZF, 8ZG, 8ZH, 8ZI, 8ZJ, 8ZK, 8ZL, 8ZM, 8ZN, 8ZO, 8ZP, 8ZQ, 8ZR, 8ZS, 8ZT, 8ZU, 8ZV, 8ZW, 8ZX, 8ZY, 8ZZ, 8AA, 8AB, 8AC, 8AD, 8AE, 8AF, 8AG, 8AH, 8AI, 8AJ, 8AK, 8AL, 8AM, 8AN, 8AO, 8AP, 8AQ, 8AR, 8AS, 8AT, 8AU, 8AV, 8AW, 8AX, 8AY, 8AZ, 8BA, 8BB, 8BC, 8BD, 8BE, 8BF, 8BG, 8BH, 8BI, 8BJ, 8BK, 8BL, 8BM, 8BN, 8BO, 8BP, 8BQ, 8BR, 8BS, 8BT, 8BU, 8BV, 8BW, 8BX, 8BY, 8BZ, 8CA, 8CB, 8CC, 8CD, 8CE, 8CF, 8CG, 8CH, 8CI, 8CJ, 8CK, 8CL, 8CM, 8CN, 8CO, 8CP, 8CQ, 8CR, 8CS, 8CT, 8CU, 8CV, 8CW, 8CX, 8CY, 8CZ, 8DA, 8DB, 8DC, 8DD, 8DE, 8DF, 8DG, 8DH, 8DI, 8DJ, 8DK, 8DL, 8DM, 8DN, 8DO, 8DP, 8DQ, 8DR, 8DS, 8DT, 8DU, 8DV, 8DW, 8DX, 8DY, 8DZ, 8EA, 8EB, 8EC, 8ED, 8EE, 8EF, 8EG, 8EH, 8EI, 8EJ, 8EK, 8EL, 8EM, 8EN, 8EO, 8EP, 8EQ, 8ER, 8ES, 8ET, 8EU, 8EV, 8EW, 8EX, 8EY, 8EZ, 8FA, 8FB, 8FC, 8FD, 8FE, 8FF, 8FG, 8FH, 8FI, 8FJ, 8FK, 8FL, 8FM, 8FN, 8FO, 8FP, 8FQ, 8FR, 8FS, 8FT, 8FU, 8FV, 8FW, 8FX, 8FY, 8FZ, 8GA, 8GB, 8GC, 8GD, 8GE, 8GF, 8GG, 8GH, 8GI, 8GJ, 8GK, 8GL, 8GM, 8GN, 8GO, 8GP, 8GQ, 8GR, 8GS, 8GT, 8GU, 8GV, 8GW, 8GX, 8GY, 8GZ, 8HA, 8HB, 8HC, 8HD, 8HE, 8HF, 8HG, 8HH, 8HI, 8HJ, 8HK, 8HL, 8HM, 8HN, 8HO, 8HP, 8HQ, 8HR, 8HS, 8HT, 8HU, 8HV, 8HW, 8HX, 8HY, 8HZ, 8IA, 8IB, 8IC, 8ID, 8IE, 8IF, 8IG, 8IH, 8II, 8IJ, 8IK, 8IL, 8IM, 8IN, 8IO, 8IP, 8IQ, 8IR, 8IS, 8IT, 8IU, 8IV, 8IW, 8IX, 8IY, 8IZ, 8JA, 8JB, 8JC, 8JD, 8JE, 8JF, 8JG, 8JH, 8JI, 8JJ, 8JK, 8JL, 8JM, 8JN, 8JO, 8JP, 8JQ, 8JR, 8JS, 8JT, 8JU, 8JV, 8JW, 8JX, 8JY, 8JZ, 8KA, 8KB, 8KC, 8KD, 8KE, 8KF, 8KG, 8KH, 8KI, 8KJ, 8KK, 8KL, 8KM, 8KN, 8KO, 8KP, 8KQ

(Report capital gains (or losses) shown on T5, T5013, T5013A, T4PS, and T3 information slips on line 174 or 176.)

(Report capital gains (or losses) shown on 1099s, 1065s, 1041SA, 1413, and 15 information slips on line 174 of 176.)										
Number	Name of fund/corp. and class of shares									
200.0000	SANDISK CORP	2007	9,260	28	10,290	63			-1,030	35
10.5000	TRANSOCEAN	1999	1,015	84	532	56			483	28
19.5000	TRANSOCEAN	2005	1,886	58	1,777	34			109	24
0.5000	TRANSOCEAN	2005	48	88	45	57			3	31
70.0000	AMERICAN EXPRESS	1999	4,108	84	4,419	89			-311	05
30.0000	APPLE INC	2006	3,527	48	2,315	78			1,211	70
165.0000	GENERAL ELECTRIC	1999	6,287	05	358	88			5,928	17
5.0000	IDEARC INC	1999	123	91	346	51			-222	60
180.0000	INTEL CORP	1999	4,218	58	11,157	68			-6,939	10
75.0000	JDS UNIPHASE	2006	1,004	28	2,356	54			-1,352	26
120.0000	JP MORGAN	1999	5,398	60	10,117	25			-4,718	65
9.0000	MEDCO HEALTH	1999	682	64	420	41			262	23
24.0000	MONSANTO CO	1999	1,445	75	287	44			1,158	31
135.0000	MOTOROLA	1999	2,201	85	5,484	43			-3,282	58
87.0000	PROCTOR & GAMBLE	1999	5,852	58	6,270	12			-417	54
110.0000	PROCTOR & GAMBLE	1999	7,399	82	8,266	73			-866	91
70.0000	SCHLUMBERGER	1999	5,998	61	3,512	81			2,485	80
1.0000	SMUCKER JM CO NEW	1999	42	03	59	54			-17	51
109.0000	VERIZON	1999	4,539	42	9,925	12			-5,385	70
0.5000	VERIZON	1999	21	81	45	54			-23	73
110.0000	WYETH	1999	5,160	32	7,862	32			-2,702	00
Total		131	70,225	15	Gain (or loss)		132		-15,627	94

[illegible]

Face value	Maturity date	Name of issuer
		Total
		151
		Gain (or loss)
		153

[illegible][illegible]

Note: You can only apply LPP losses against LPP gains.

Subtract: unapplied LPP losses from other years

Net gain only **159**

5000-S3

Total gains (or losses) of qualified properties and other properties: Add lines G and H. -15,627 94 J
Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in 3) 161 K
Line J minus line K -15,627 94 L

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made **before March 19, 2007** (for details, see Form T657) 273 M

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made **after March 18, 2007** (for details, see Form T657) N

Total farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property: Add lines M and N. 173 O

T5, T5013, T5013A, and T4PS Information slips – Capital gains (or losses) 174 P

T3 information slips – Capital gains (or losses) 176 Q

Add lines L, P, and Q. -15,627 94 R

Capital loss from a reduction in your business investment loss 178 S

Total of all gains (or losses) before reserves: line R minus line S 191 -15,627 94 T

Reserves from line 6706 of Form T2017 192 U

Total capital gains (or losses): Add lines T and U. 197 -15,627 94 V

Taxable capital gains (or net capital loss) in 2007:

Multiply the amount on line 197 by 50%. Enter the taxable capital gains on line 127 of your return.

If it is a net capital loss, see line 127 in the guide. 199 -7,813 97

T1-2007

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):

CTI SMITH BARNEY

913|55

Enter this amount on line 180 of your return. 180 913|55

Taxable amount of eligible dividends (specify):

Enter this amount on line 120 of your return. 120 913|55

II - Interest and other investment income (see line 121 in the guide)

Specify:

Income from foreign sources:

Country name

Issuer

Foreign taxes

UNITED STATES

CITI SMITH BARNEY

16|51

Enter this amount on line 121 of your return. 121 16|51

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

397|50

INTEREST PAID TO SMITH BARNEY

77|26

Interest expenses (specify):

Enter this amount on line 221 of your return. 221 474|76

T1-2007

Details of Dependant

Schedule 5

See the guide to find out if you can claim an amount on lines 305, 306, 315, and/or 331 of Schedule 1. To calculate the amount you claim on line 306 or 315, complete the applicable chart on the *Federal Worksheet* which you will find in the forms book. **To calculate the amount for line 331, read the instructions for line 331 in the guide.** For each dependant claimed on lines 305, 306, 315, and/or 331, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 305 – Amount for an eligible dependant

Month Day

If your marital status changed in 2007, give the date of the change. ►

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

Last name	Date of birth	Relationship	Net income	Nature of the infirmity	Amount
First name	Year Month Day	to you	in 2007	(if it applies)	of claim
Address					

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

Last name	FRIEDMAN	Year of birth	Relationship	Net income	Nature of the infirmity	Line	Amount
First name	ASHER		to you	in 2007	(if it applies)	claimed	of claim
Address	480 TWEEDSMUIR AVENUE					331	315 08
	OTTAWA ON K1Z 5N9	1989	son				

5000-S5

T1-2007

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 38,586.00 1

Enter your net income from line 236 of your return 84,394.40 × 75% = 63,295.80 2

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)			63,295.80 6

Allowable charitable donations and government gifts (enter the amount from line 1 or line 6, whichever is less)	340	38,586.00	
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342		
Add lines 340 and 342.	344	38,586.00	
Enter \$200, or the amount from line 344, whichever is less.	345	200.00	× 15% = 346 30.00 7
Line 344 minus line 345	347	38,386.00	× 29% = 348 11,131.94 8
Donations and gifts: add lines 7 and 8. Enter this amount on line 349 of Schedule 1.			11,161.94 9

Charitable Donations – Federal

List of charitable donations

	Amount	U.S.	Government
OPPORTUNITIES FOR THE DISABLED	20 00		
BETH JACOB SCHOOL	10 00		
ONT CULTURAL SOCIETY FOR THE DEAF	10 00		
RABBINICAL COLLEGE OF CANADA	36 00		
CHASDEI TOVAM MEOROS	28 00		
CDN CANCER SOCIETY	20 00		
OTTAWA TORAH INSTITUTE	16,650 00		
THE ARTHRITIS SOCIETY	5 00		
THE SNOWSUIT FUND	230 00		
MEOROTH	40 00		
YESHIVA SISTERHOOD OF OTTAWA	6,765 00		
TORAH ACADEMY	8,000 00		
TORAH ACADEMY	18 00		
TORAH ACADEMY	6,500 00		
AGUDATH ISREAL CONGREGATION	200 00		
VAAD MISHMERES MITZVOS	18 00		
VAAD MISHMERES MITZVOS	18 00		
VAAD MISHMERES MITZVOS	18 00		

Summary of donations for the current year

	U.S.	Canada
Total charitable donations		38,586 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		= 38,586 00

Donations limited to 75% of net income

	U.S.	Canada	Total
Net income x 75%		63,295 80 A	
Gifts of depreciable property			
Taxable capital gains	+		
Capital gains deduction	-		
Subtotal	=		B
Line B x 25%			C
Line A plus line C		63,295 80	
U.S. claim	-		
Annual limit	=	63,295 80	
Donations for the current year	+	38,586 00	38,586 00
Donations – prior years	+		
Donations made by spouse	+		
Transfer to spouse	+		
Total donations	=	38,586 00	38,586 00
Donations and gifts claimed on line 340 of Schedule 9	-	38,586 00	38,586 00 D
Subtotal	=		
Donations expired in year	-		
Balance to carryforward	=		

Calculation of the tax credit

Total donations claimed (Line D)	38,586	00	F			
Enter \$ 200 or the amount from line F, whichever is less	-	200	00	G	x	15.00 %
						30 00
Line F minus line G	=	38,386	00		x	29.00 %
					+	11,131 94
Donations claimed on line 349 of Schedule 1 =						11,161 94

Medical Expenses Worksheet – Federal

Period covered by claim from 2007-01-01 to 2007-12-31

Date paid	Name of patient	Payment made to	Description of expenses	Amount
2007-12-31	NECHAMA	PHARMASAVE	PRESCRIPTION	515 44
2007-12-31	YEHUDA	PHARMASAVE	PRESCRIPTIONS	126 42
2007-01-16	ASHER	PHARMASAVE	PRESCRIPTIONS	315 08
2007-12-31	MEIR	PHARMASAVE	PRESCRIPTIONS	126 42
2007-12-31	AIDEL FAIGA	PHARMASAVE	PRESCRIPTIONS	126 42
2007-02-22	DEBORAH	DR RAGNITZ	DENTAL	1,103 00
2007-11-22	BARRY L	DR MICHAEL SASO	DENTAL	108 00
2007-12-31	BARRY L	DR SIMI SILVER	DENTAL	301 15
2007-12-31	BARRY L	DR SIMI SILVER	DENTAL	1,822 63
Subtotal				4,544 56

Expenses for medical services not provided in an area

Travel expenses	Simplified method	Detailed method
Meal expenses	Number of meals	+
Vehicle use expenses	Number of kilometres	+
Expenses for medical services not provided in an area =		

Travel expenses are eligible provided that the distance is at least 80 kilometres from the taxpayer's residence.

Line 330 – Medical expenses for self, spouse and your dependent children born in 1990 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 2006 (if applicable)

Medical expenses for self, spouse and your dependent children born in 1990 or later	+	4,229 48
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	=	4,229 48
Amount claimed by spouse (if applicable)	-	
Medical expenses (schedule 1, line 330)	=	4,229 48

Line 331 – Allowable amount of medical expenses for other dependants

First name	Net income	Medical expenses	Reduction	Allowable amount
ASHER		315 08		315 08
Medical expenses for other dependants =				315 08
Amount claimed by spouse (if applicable)				-
Medical expenses for other dependants (schedule 1, line 331) =				315 08

Line 332 – Calculation of medical expenses

Medical expenses for self, spouse and your dependent children born in 1990 or later		4,229 48
Least amount \$ 1,926 00 or 3% of line 236	-	1,926 00
Subtotal (if negative, enter 0)	=	2,303 48
Allowable amount of medical expenses for other dependants	+	315 08
Medical expenses (schedule 1, line 332)	=	2,618 56

Line 5868 – Medical expenses for self, spouse and your dependent children born in 1990 or later

Medical expenses for self, spouse and your dependent children born in 1990 or later		4,229	48
Eligible expenses for care by an attendant	+		
Subtotal	=	4,229	48
Amount claimed by spouse (if applicable)	-		
Medical expenses (Form 428, line 5868)	=	4,229	48

Line 5872 – Allowable amount of medical expenses for other dependants

First name	Net income	Medical expenses	Reduction	Allowable amount
ASHER		315 08		315 08
Subtotal =				315 08
Amount claimed by spouse (if applicable)				-
Medical expenses for other dependants (Form 428, line 5872) =				315 08

Line 5876 – Calculation of medical expenses

Medical expenses for self, spouse and your dependent children born in 1990 or later		4,229	48
Least amount \$ 1,936 00 or 3% of line 236	-	1,936	00
Subtotal (if negative, enter 0)	=	2,293	48
Allowable amount of medical expenses for other dependants	+	315	08
Medical expenses (Form 428, line 5876)	=	2,608	56



Ontario Tax

ON428

T1 General – 2007

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 \$8,553	5804	8,553 00	1
Age amount (if born in 1942 or earlier)	(use provincial worksheet)	5808		2
Spouse or common-law partner amount				
Base amount	7,988 00			
Minus: his or her net income from page 1 of your return	34,232 29			
Result: (if negative, enter "0")	(maximum \$7,262) ▶	5812		3
Amount for an eligible dependant	(use provincial worksheet)	5816		4
Amount for infirm dependants age 18 or older	(use provincial worksheet)	5820		5
Canada Pension Plan or Quebec Pension Plan contributions:				
(amount from line 308 of your federal Schedule 1)		5824		• 6
(amount from line 310 of your federal Schedule 1)		5828		• 7
Employment Insurance premiums	(amount from line 312 of your federal Schedule 1)	5832		• 8
Adoption expenses	(see line 5833 in the forms book)	5833		9
Pension income amount (maximum \$1,183)	(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	4,229 48	18	
Enter \$1,936 or 3% of net income from line 236 of your return, whichever is less		1,936 00	19	
Line 18 minus line 19 (if negative, enter "0")		2,293 48	20	
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet	5872	315 08	21	
Add lines 20 and 21	5876	2,608 56	▶	22
Add lines 1 through 17, and line 22	5880	11,161 56	▶	23
Non-refundable tax credit rate			6.05%	24
Multiply line 23 by line 24		5884	675 27	25
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	200 00 x 6.05% =	12 10	26	
Amount from line 347 of your federal Schedule 9	38,386 00 x 11.16% =	4,283 88	27	
Add lines 26 and 27	5896	4,295 98	▶	28
Add lines 25 and 28				
Enter this amount on line 41	Ontario non-refundable tax credits	6150	4,971 25	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)

84,394 40 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
\$35,488 or less

If line 30 is more than
\$35,488, but not
more than \$70,976

If line 30 is
more than \$70,976

31	31	84,394 40 31
0 00 32	35,488 00 32	70,976 00 32
6.05 % 33	9.15 % 33	13,418 40 33
34	34	11.16 % 34
35	35	1,497 49 35
0 00 36	2,147 00 36	5,394 00 36
37	37	6,891 49 37
Go to Step 3	Go to Step 3	Go to Step 3

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37

Enter your Ontario tax on split income from Form T1206

Add lines 38 and 39

6,891 49 38
6151 • 39
6,891 49 40

Enter your Ontario non-refundable tax credits from line 29

Ontario dividend tax credit

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 on federal Schedule 1

Ontario minimum tax carryover from Form T1219-ON

Add lines 41 through 44

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

Ontario additional tax for minimum tax purposes:

Amount from line 94 of Form T691

Add lines 46 and 47

4,971 25 41
6152 46 87 • 42
x 38.5% = 6153 • 43
6154 • 44
5,018 12 ▶
5,018 12 45
1,873 37 46
x 40.33% =
47
1,873 37 48

Ontario surtax

(Line 48 1,873 37 minus \$4,100) × 20% (if negative, enter "0")

(Line 48 1,873 37 minus \$5,172) × 36% (if negative, enter "0")

Add lines 49 and 50

Add lines 48 and 51

49
50
▶
51
1,873 37 52

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6,
enter the amount from line 52 on line 69 and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2007, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1989 or later

Number of dependent children 6269 5 × \$365 =

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

Number of disabled or infirm dependants 6097 × \$365 =

Add lines 53, 54, and 55

Enter the amount from line 56

Enter the amount from line 52

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

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

Ontario tax reduction claimed

198 00 53
1,825 00 54
55
2,023 00 56
4,046 00 57
1,873 37 58
2,172 63 ▶
2,172 63 59
60

Go to Step 5 on the next page

Enter the amount from line 60 on the previous page

60

Step 5 - Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036

61

Line 60 minus line 61

62

Go to Step 6

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

Total cost of shares from boxes 02 and 04 of LSIF

tax credit certificate(s) **A** x 15% = (max. \$1,125) **6275** • 63

Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s) **B** x 5% = (max. \$375) **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 30) is not more than \$20,000, or less, enter "0" on this line.

Otherwise, enter the amount calculated in the chart below

Ontario Health Premium ▶

750 00 70

Add lines 69 and 70

Enter the result on line 428 of your return

Ontario tax

750 00 71

Ontario Health Premium Chart

Enter your taxable income from line 30

84,394.40 1

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 70 above.
- Otherwise, you have to complete the calculation in your row.
Enter your taxable income in the first box, complete the calculation, and enter the result on line 70 above.

Taxable Income	Ontario Health Premium
not more than \$20,000	0.00
more than \$20,000, but not more than \$25,000 <div> <div></div> <div>-</div> <div>20,000 00</div> <div>=</div> <div></div> <div>x</div> <div>6 %</div> <div>=</div> <div></div> </div>	
more than \$25,000, but not more than \$36,000	\$300
more than \$36,000, but not more than \$38,500 <div> <div></div> <div>-</div> <div>\$ 36,000 00</div> <div>=</div> <div></div> <div>x</div> <div>6 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 300</div> <div>=</div> <div></div> </div>	
more than \$38,500, but not more than \$48,000	\$450
more than \$48,000, but not more than \$48,600 <div> <div></div> <div>-</div> <div>\$ 48,000 00</div> <div>=</div> <div></div> <div>x</div> <div>25 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 450</div> <div>=</div> <div></div> </div>	
more than \$48,600, but not more than \$72,000	\$600
more than \$72,000, but not more than \$72,600 <div> <div></div> <div>-</div> <div>\$ 72,000 00</div> <div>=</div> <div></div> <div>x</div> <div>25 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 600</div> <div>=</div> <div></div> </div>	
more than \$72,600, but not more than \$200,000	\$750
more than \$200,000, but not more than \$200,600 <div> <div></div> <div>-</div> <div>\$ 200,000 00</div> <div>=</div> <div></div> <div>x</div> <div>25 %</div> <div>=</div> <div></div> <div>+</div> <div>\$ 750</div> <div>=</div> <div></div> </div>	
more than \$200,600	\$900

Provincial Worksheet

Line 5872 – Allowable amount of medical expenses for other dependants

Perform this calculation for each dependant.

Last name: FRIEDMAN Date of birth: 1989-06-03
First name: ASHER Net income:

Medical expenses for other dependant			315	08	1
Enter: \$ 1,936.00 or 3.00 % of the dependant's net income, whichever is less	–				2
Line 1 minus line 2	=		315	08	3
Amount of eligible expenses (maximum \$10,435)			315	08	4

Enter, on line 5872 of Form ON428, the total amount claimed for all dependants. 315 08

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 at line 120 and no amount at line 180 of your return, complete the following:

Line 120 of your return x 6.70 % =
Enter the amount on line 6152 of Form ON428.

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

Line 120 of your return	–	913	55	1	
Line 180 of your return	–	913	55	2	x 5.13 % = 46 87 4
Line 1 minus line 2	=			3	x 6.70 % = + 5
Add lines 4 and 5					
Enter the amount on line 6152 of Form ON428.	=				46 87 6

Other Pensions and Superannuation

Foreign pension income

U.S. Social Security (15% deducted on line 256)

Annuity			
Specify:	+		
Annuity payment from United States I.R.A.	+		
Lump-sum payments from United States I.R.A., 60(j) eligible	+	83,939	10
Lump-sum payments eligible for 60(j)			
Specify:	+		
Other Lump-sum			
Specify:	+		

T5

General annuity, eligible pension income	box 19	+	
--	--------	---	--

T4RIF

Taxable amounts from RRIF	box 16	+	
Deemed receipt upon deregistration from RRIF	box 20	+	
Other income from RRIF	box 22	+	
Income earned after death	box 22	+	

T4A

Pension and superannuation	box 16	+	
Annuity from IAAC/eligible annuity	box 24	+	

T3

Eligible pension income	box 31	+	
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T2205

Amounts from a spousal RRIF	+		
Amounts included in spouse's return	-		

Other pensions

Specify:	+		
	+		
	+		
Pension and superannuation (T1, line 115)	=	83,939	10

Foreign Income and Taxes Paid by Country – Federal

Country name UNITED STATES

	Net foreign income	Foreign taxes paid
Investment income		
Per T3 slips		
Per T5 slips	+	
Total foreign taxes paid on income from above T5 slips, as per foreign country tax return (e.g.: Form 1040) (Note 3)		
15% FTC limitation	+	
Less than 15% limitation	+	
Per T5008 slips	+	
Per T5013 or T5013A slips	+	
CITI SMITH BARNEY	+	
	16 51	
	+	
Subtotal	=	16 51
Expenses		
	-	
	-	
Total	=	16 51

Other non-business income		
Per T3 slips		
Per T4PS slips	+	
Per T5008 slips	+	
Per T5013 or T5013A slips	+	
Rental income	+	
Pension income		
US Pension restricted to a 15% FTC	+	83,939 10
Maximum eligible tax amount	+	
Other pension tax amount	+	
Taxable capital gains	+	
Other income	+	
Subtotal	=	83,939 10
Expenses		
	-	
	-	
Total	=	83,939 10

Business income		
Per T3 slips		
Per T5013 or T5013A slips	+	
	+	
	+	
Subtotal	=	
Expenses		
	-	
	-	
Total	=	
Income tax paid and reported from prior year		

- **Employment income**

Per form T626

Included on line 104 of T1

+

+

Subtotal

=

Expenses

-

Total

=

Comparative Review and Analysis Workchart – Federal – 2007

Income	2007	2006	% (+/-)	Comments
101. Employment income		71,000	-100.00	
104. Other employment income				
113. OAS pension				
114. CPP/QPP benefits				
115. Other pensions	83,939		100.00	
116. Elected split-pension amount				
117. Universal Child Care Benefit				
119. EI benefits				
120. Taxable dividends	914		100.00	
121. Interest and other investment income	17		100.00	
122. Limited partnership 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	84,869	71,000	19.53	
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	475		100.00	
222. Deductions CPP/QPP				
223. Deduction for PPIP				
224. Exploration and development expenses				
229. Other employment expenses				
232. Other deductions				
235. Social benefits repayment				
236. Net income	84,394	71,000	18.87	
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	84,394	71,000	18.87	

	2007	2006	% (+/-)	Comments
Non-refundable tax credits				
300. Basic amount	9,600	8,839	8.61	
301. Age amount				
303-305. Spouse or eligible dep. amount				
367. Children amount	8,000		100.00	
306. Amount for dependants				
308-310. CPP/QPP contributions		1,911	-100.00	
312. EI premiums				
375-378. PPIP premiums				
363. Canada employment amount		250	-100.00	
364. Public transit passes amount				
365. Children fitness 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	2,619	2,780	-5.80	
335. Total amounts	20,219	13,779	46.73	
338. Credits	3,033	2,101	44.32	
349. Donations and gifts	11,162	8,944	24.80	
350. Total non-refundable tax credits	14,195	11,045	28.52	
Federal taxes				
404. Tax on taxable income	16,366	13,165	24.31	
425. Dividend tax credit	122		100.00	
427. Minimum tax carry-over				
426. Overseas employment tax credit				
350. Non-refundable credit	14,195	11,045	28.52	
429. Basic federal tax	2,049	2,120	-3.33	
Non-resident surtax				
405. Foreign tax credit				
Logging tax credit				
406. Federal tax	2,049	2,120	-3.33	
410. Political contribution tax credit				
412. Investment tax credit				
414. Labour-sponsored funds tax credit				
Minimum tax				
418. Tax on RESP				
420. Net federal tax payable	2,049	2,120	-3.33	
Provincial taxes				
Tax on taxable income	6,891	5,449	26.48	
Non-refundable tax credits	4,971	4,232	17.47	
Dividend tax credit	47		100.00	
Overseas employment tax credit				
Minimum tax carry-over				
Minimum tax or split income				
Surtax or royalty tax rebate	750	600	25.00	
Foreign tax credit				
Tax credit or reduction	2,173	3,456	-37.13	
428. Net provincial tax	750	600	25.00	
421. Self-employment CPP				
422. Social benefits repayment				
435. Total tax payable	2,799	2,720	2.92	
	2007	2006	% (+/-)	Comments

Credits

437. Total income tax deducted	16,188	-100.00
438. Tax deducted transfer		
440. Refundable abatement		
448. CPP overpayment	79	-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

16,267 -100.00

Balance due/refund (-)

2,799

-13,547

-120.66

Header for special tax returns

Five-Year Comparative Review – Federal – 2007

Income	2007	2006	2005	2004	2003
101. Employment income		71,000	84,000	268,385	380,000
115. Other pensions	83,939				
120. Taxable dividends	914		66,250		
121. Interest and other investment income	17				
129. RRSP income			37,956		
150. Total income	84,869	71,000	188,206	268,385	380,000
Deductions					
221. Carrying charges	475				
236. Net income	84,394	71,000	188,206	268,385	380,000
Deductions from net income					
260. Taxable income	84,394	71,000	188,206	268,385	380,000
Non-refundable tax credits					
300. Basic amount	9,600	8,839	8,648	8,012	7,756
367. Amount for children under 18 year of age	8,000				
308-310. CPP/QPP contributions		1,911	1,861	1,832	1,802
363. Canada employment amount		250			
332. Net medical expenses	2,619	2,780	1,417	4,983	
335. Total amounts	20,219	13,779	11,926	14,826	9,558
338. Credits	3,033	2,101	1,789	2,372	1,529
349. Donations and gifts	11,162	8,944	15,987	7,617	7,361
350. Total non-refundable tax credits	14,195	11,045	17,776	9,989	8,891
Federal taxes					
404. Tax on taxable income	16,366	13,165	45,768	69,517	102,555
425. Dividend tax credit	122		8,833		
350. Non-refundable tax credits	14,195	11,045	17,776	9,989	8,891
429. Basic federal tax	2,049	2,120	19,159	59,528	93,664
406. Federal tax	2,049	2,120	19,159	59,528	93,664
420. Net federal tax payable	2,049	2,120	19,159	59,528	93,664
Provincial					
Tax on taxable income	6,891	5,449	18,583	27,575	40,098
Non-refundable tax credits	4,971	4,232	6,846	3,830	3,415
Dividend tax credit	47		3,399		
Surtax/Royalty tax rebate	750	600	2,849	11,225	18,092
Tax credit/reduction	2,173	3,456			
428. Net provincial tax	750	600	11,187	34,971	54,776
435. Total payable	2,799	2,720	30,346	94,499	148,440
Credits					
437. Total income tax deducted		16,188	36,800	96,536	151,123
448. CPP overpayment		79		161	
482. Total credits		16,267	36,800	96,697	151,123
Balance due/refund (-)	2,799	-13,547	-6,455	-2,198	-2,683
Header for special tax returns:					

Two-Year Comparative Review – Federal – 2007

	2007	2006		2007	2006
101. Employment income		71,000	300. Basic amount	9,600	8,839
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			367. Children amount	8,000	
115. Other pensions	83,939		308–310. CPP/QPP		1,911
117. Universal Child Care Benefit			312. EI premiums		
116. Elected split-pension amount			375–378. PPIP premiums		
119. EI benefits			363. Canadian employment amount		250
120. Taxable dividends	914		364. Public transit passes amount		
121. Interest/other inv. income	17		365. Children fitness amount		
122. Limited partnership income			313. Adoption expenses		
126. Rental income			314. Pension income amount		
127. Taxable capital gains			315–318. Caregiver/disability		
128. Support payments received			319. Interest/student loans		
129. RRSP income			323. Tuition and education amounts		
130. Other income			324–326. Spouse/dependant trans.		
135–143. Self-employment income			332. Allowable medical expenses	2,619	2,780
144. Workers' compensation			335. Total amounts	20,219	13,779
145. Social assistance payments			338. Credits	3,033	2,101
146. Net federal supplements			349. Donations and gifts	11,162	8,944
150. Total income	84,869	71,000	350. Non-refundable credits	14,195	11,045
207. RPP deduction			Tax on taxable income	16,366	13,165
208. RRSP deduction			350. Non-refundable credits	14,195	11,045
209. Saskatchewan Pension Plan			425. Dividend tax credit	122	
210. Deduct. elected split-pension			426. Overseas employment tax credit		
212. Union/professional dues			427. Minimum tax carry-over		
213. UCCB repayment			429. Basic federal tax	2,049	2,120
214. Child care expenses			406. Federal tax	2,049	2,120
215. Disability supports deduction			410. Political contribution credit		
217. Business investment loss			412. Investment tax credit		
219. Moving expenses			414. Labour-sponsored funds credit		
220. Support payments made			417. Minimum tax		
221. Carrying charges	475		418. Tax on RESP		
222. Deductions CPP/QPP			Federal surtax		
223. Deduction for PPIP			420. Net federal tax	2,049	2,120
224. Expl./dev. expenses			421. Self-employment CPP		
229. Other employment expenses			422. Social benefits repayment		
231–232. Other deductions			428. Provincial or territorial tax	750	600
235. Social benefits repayment			435. Total payable	2,799	2,720
236. Net income	84,394	71,000	437. Total income tax deducted		16,188
244. Canadian forces police deduct.			438. Tax deducted transfer		
248. Relocation loan deduction			440. Refundable abatement		
249. Security options deductions			448. CPP overpayment		79
250. Other payments deduction			450. EI overpayment		
251. Limited partnership losses			452. Medical expense supplement		
252. Non-capital losses			453. WITB		
253. Net capital losses			ITC refund/Credit Part XII.2		
254. Capital gains deduction			457. GST/HST rebate (GST370)		
255. Northern residents			476. Instalments		
256. Additional deductions			479. Provincial or territorial credits		
260. Taxable income	84,394	71,000	482. Total credits		16,267
GST credit			Balance due/refund (-)	2,799	-13,547
Child tax benefit			Minimum tax carry-over		
UCCB			RRSP limit (2008)	128,440	