



T1 GENERAL 2007

## Income Tax and Benefit Return

### Identification

First name and initial <b>DEBORAH</b>		MRS.	
Last name <b>FRIEDMAN</b>			
Mailing address: Apt No – Street No Street name <b>480 TWEEDSMUIR AVENUE</b>			
PO Box		RR	
City <b>OTTAWA</b>			
Prov./Terr. <b>ON</b>	Postal code <b>K1Z 5N9</b>		

### 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:

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): **230 413 700**

Enter your date of birth: **1952-03-18** Year Month Day

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

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

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 2007 to claim certain credits: **84,394.40**

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**.

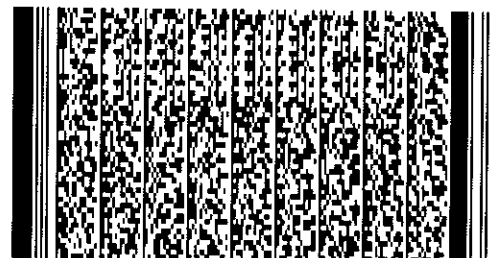
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes ☐ 1 No ☒ 2

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 8,357 29

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

Other employment income 104

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

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

Disability benefits included on line 114 (box 16 on the T4A(P) slip) 152

Other pensions or superannuation 115

Elected split-pension amount (see the guide and attach Form T1032) 116

Universal Child Care Benefit (see the guide) 117

Employment Insurance and other benefits (box 14 on the T4E slip) 119

Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4) 120 25,875 00

Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations 180 25,875 00

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 34,232 29

**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 34,232 29

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 <b>attach</b> receipts)	208
Saskatchewan Pension Plan deduction (maximum \$600)	209
Deduction for elected split-pension amount (see the guide and <b>attach</b> 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 ( <b>attach</b> 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 ( <b>attach</b> Schedule 4)		221
Deduction for CPP or QPP contributions on self-employment and other earnings ( <b>attach</b> Schedule 8)		222
Exploration and development expenses ( <b>attach</b> 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 34,232 29

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 34,232 29

### 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 ( <b>attach</b> 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 34,232 29

**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 36 21  
 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") 428 309 12

Add lines 420 to 428.  
**This is your total payable.** 435 345 33 •

Total income tax deducted (see the guide) 437 959 98 •  
 Refundable Quebec abatement 440 •  
 CPP overpayment (enter your excess contributions) 448 146 44 •  
 Employment Insurance overpayment (enter your excess contributions) 450 6 02 •  
 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 1,112 44 ▶ 1,112 44

Line 435 minus line 482 -767 11

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 484 767 11 • **Balance owing** (see line 485 in the guide) 485 •

## 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 (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, 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

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

480 TWEEDSMUIR AVE

OTTAWA  
 ON CAN K1Z 5N9



Canada Revenue Agency  
 Agence du revenu du Canada

Year  
 Année **2007**

**T4**

STATEMENT OF REMUNERATION PAID  
 ÉTAT DE LA RÉMUNÉRATION PAYÉE

Social insurance number  
 Numéro d'assurance sociale  
**230413700**

Exempt - Exemption  
 CPP - QPP EI PPIP  
 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  
**8357.29**

Income tax deducted - line 437  
 Impôt sur le revenu retenu - ligne 437  
**959.98**

Employee's CPP contributions - line 308  
 Cotisations de l'employé au RPC - ligne 308  
**386.88**

EI insurable earnings  
 Gains assurables d'AE  
**8357.29**

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  
**8357.29**

Employee's EI premiums - line 312  
 Cotisations de l'employé à l'AE - ligne 312  
**156.45**

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**

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
Box - Case	Amount - Montant	Box - Case	Amount - Montant	Box - Case

T4 (06)

Canada Revenue Agency  
 Agence du revenu du Canada

**T5**

Year - Année  
**2007**

STATEMENT OF INVESTMENT INCOME  
 ÉTAT DES REVENUS DE PLACEMENTS

24 Actual amount of eligible dividends Montant réel des dividendes déterminés	25 Taxable amount of eligible dividends Montant imposable des dividendes déterminés	26 Dividend tax credit for eligible dividends Crédit d'impôt pour dividendes déterminés	13 Interest from Canadian sources Intérêts de source canadienne	18 Capital gains dividends Dividendes sur gains en capital
10 Actual amount of dividends other than eligible dividends Montant réel des dividendes autres que des dividendes déterminés	11 Taxable amount of dividends other than eligible dividends Montant imposable des dividendes autres que des dividendes déterminés	12 Dividend tax credit for dividends other than eligible dividends Crédit d'impôt pour dividendes autres que des dividendes déterminés	21 Report code Code du feuillet	22 Recipient identification number Numéro d'identification du bénéficiaire
20,700.00	25,875.00	3,449.99	0	230-413-700
23 Recipient type Type de bénéficiaire	1			

Other information (See below)  
 Autres renseignements (voir ci-dessous)

Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant
------------	------------------	------------	------------------	------------	------------------

Recipient's name (last name first) and address - Nom, prénom et adresse du bénéficiaire  
**FRIEDMAN, DEBORAH  
 480 TWEEDSMUIR AVE  
 OTTAWA, ON  
 K1Z5N9**

Payer's name and address - Nom et adresse du payeur  
**EMAX COMPUTER SYSTEMS INC  
 440 LAURIER AVENUE WEST  
 OTTAWA, ON  
 K1R7X6**

Currency and identification codes  
 Codes de devise et d'identification

27 Foreign currency Devises étrangères	28 Transit - Succursale	29 Recipient account Numéro de compte du bénéficiaire
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T5 (07) RC 07-410

Keep this copy for your records  
 Conservez cette copie dans vos dossiers **3**

For information on how to report your income, see your tax guide.

You may have to pay your taxes by instalments. For more information, call us at 1-800-959-8281.

Under the *Income Tax Act*, you have to give your social insurance number (SIN) on request to any person who prepares an information slip for you. If your SIN is not shown on this slip, please contact the payer and provide it. If you do not have a SIN, you should apply for one at any Service Canada Centre.

**10 Dividends from Canadian corporations other than eligible dividends** - The amount an individual has to report as income is the amount shown in box 11. The dividend tax credit to which an individual is entitled is shown in box 12. For more information, see lines 120 and 425 in your tax guide.

**13 Interest from Canadian sources** - For information on how to report this amount on your return, see line 121 in your tax guide.

**18 Capital gains dividends** - Enter this amount on line 174 of Schedule 3, "Capital Gains (or Losses)".

**Box 19 - Accrued income: Annuities**

This amount is the earnings part of a general annuity. If you were 65 or older at the end of the year, or if you received the annuity payments because of the death of your spouse or common-law partner, report this amount on line 115 of your return. Otherwise, enter this amount on line 121 of your return.

**Box 20 - Amount eligible for resource allowance deduction**

This amount is included in the total royalty payments in box 17. For tax years beginning in 2007, this deduction is no longer available. For tax years beginning before 2007, see the instructions for box 20 in the Guide T4015, T5 Guide - Return of Investment Income. For more details, call 1-800-959-5525.

**21 Report code** - The code in this box indicates that this slip is the original ("O"); an amended slip ("A"); or a cancelled slip ("C").

T1-2007

# Federal Tax

Schedule 1

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your federal tax on taxable income and Step 3 to calculate your net federal tax.

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

## Step 1 – Federal non-refundable tax credits

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 (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 x \$2,000 =	367			5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306			6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips	(maximum \$1,989.90)	308	240	44	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	150	43	9
Canada employment amount	(maximum \$1,000)	363	1,000	00	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				
Minus: \$1,926 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			22
Add lines 1 to 22.		335	10,990	87	23
Multiply the amount on line 23 by 15%.		338	1,648	63	24
Donations and gifts (attach Schedule 9)		349			25
Total federal non-refundable tax credits: add lines 24 and 25.		350	1,648	63	26

**Schedule 1 - Page 2**

**Step 2 – Federal tax on taxable income**

Enter your **taxable income** from line 260 of your return. 34,232 29 **27**

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

	If line 27 is \$37,178 or less	If line 27 is more than \$37,178 but not more than \$74,357	If line 27 is more than \$74,357 but not more than \$120,887	If line 27 is more than \$120,887	
Enter the amount from line 27.	34,232 29				<b>28</b>
Base amount	00,000 00	37,178 00	74,357 00	120,887 00	<b>29</b>
Line 28 minus line 29 (cannot be negative)	34,232 29				<b>30</b>
Rate	15 %	22 %	26 %	29 %	<b>31</b>
Multiply line 30 by line 31.	5,134 84				<b>32</b>
Tax on base amount	0,000 00	5,577 00	13,756 00	25,854 00	<b>33</b>
Add lines 32 and 33.	5,134 84				<b>34</b>

**Step 3 – Net federal tax**

Enter the amount from line 34 above. 5,134 84 **35**  
Federal tax on split income (from line 5 of Form T1206) 424 • **36**  
Add lines 35 and 36. 404 5,134 84 ► 5,134 84 **37**

Enter the amount from line 26 on page 1. 350 1,648 63 **38**  
Federal dividend tax credit (see line 425 in the guide) 425 3,450 00 • **39**  
Overseas employment tax credit (attach Form T626) 426 40  
Minimum tax carryover (attach Form T691) 427 • **41**  
Add lines 38 to 41. 5,098 63 ► 5,098 63 **42**

**Basic federal tax:** line 37 minus line 42 (if negative, enter "0") 429 36 21 **43**

Federal foreign tax credit (attach Form T2209) 405 **44**

**Federal tax** 406 36 21 **45**

Total federal political contributions (attach receipts) 409

Federal political contribution tax credit (use federal worksheet) 410 • **46**  
Investment tax credit (attach Form T2038(IND)) 412 • **47**  
Labour-sponsored funds tax credit  
Net cost 413 Allowable credit 414 • **48**  
Add lines 46 to 48. 416 ► **49**

Line 45 minus line 49 (if negative, enter "0")  
(if you have an amount on line 36 above, see Form T1206) 417 36 21 **50**

Additional tax on RESP accumulated income payments (attach Form T1172) 418 **51**

**Net federal tax:** add lines 50 and 51.

Enter this amount on line 420 of your return. 420 36 21 **52**

**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):

Slip	Issuer	Taxpayer share and exchange rate	
T5	EMAX COMPUTER		
			25,875.00
			25,875.00

Enter this amount on line 180 of your return. 180

Taxable amount of eligible dividends (specify):

Enter this amount on line 120 of your return. 120

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

Specify:

Income from foreign sources:

Enter this amount on line 121 of your return. 121

**III - Net partnership income (loss) (see line 122 in the guide)**

Enter this amount on line 122 of your return. 122

**IV - Carrying charges and interest expenses (see line 221 in the guide)**

Carrying charges (specify):

Interest expenses (specify):

Enter this amount on line 221 of your return. 221





# 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					
Minus: his or her net income from page 1 of your return					
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	240	44	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	150	43	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(S1)]	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				18
Enter \$1,936 or 3% of net income from line 236 of your return, whichever is less					19
Line 18 minus line 19 (if negative, enter "0")					20
Allowable amount of medical expenses for other dependants calculated for line 5872 on the Provincial Worksheet	5872				21
Add lines 20 and 21	5876				22
Add lines 1 through 17, and line 22	5880	8,943	87		23
Non-refundable tax credit rate				8,943	87 23
Multiply line 23 by line 24		5884		541	10 25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	x 6.05% =				26
Amount from line 347 of your federal Schedule 9	x 11.16% =				27
Add lines 26 and 27	5896				28
Add lines 25 and 28, Enter this amount on line 41	Ontario non-refundable tax credits	6150		541	10 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**)

34,232 29 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

34,232 29 31  
0 00 32  
34,232 29 33  
6.05 % 34  
2,071 05 35  
0 00 36  
2,071 05 37

31  
35,488 00 32  
9.15 % 34  
2,147 00 36  
37

31  
70,976 00 32  
11.16 % 34  
5,394 00 36  
37

Go to Step 3

Go to Step 3

Go to Step 3

## Step 3 - Ontario tax

Enter your Ontario tax on taxable income from line 37

Enter your Ontario tax on split income from Form T1206

Add lines 38 and 39

2,071 05 38

6151 • 39

2,071 05 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

541 10 41

6152 1,327 39 • 42

x 38.5% = 6153 • 43

6154 • 44

1,868 49 ▶

1,868 49 45

202 56 46

x 40.33% =

47

202 56 48

## Ontario surtax

(Line 48 202 56 minus \$4,100) × 20% (if negative, enter "0")

(Line 48 202 56 minus \$5,172) × 36% (if negative, enter "0")

Add lines 49 and 50

Add lines 48 and 51

49

50

▶

51

202 56 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 × \$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

54

55

198 00 56

396 00 57

202 56 58

193 44 ▶

193 44 59

9 12 60

Go to Step 5 on the next page

Enter the amount from line 60 on the previous page

9 12 60

### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036

Line 60 minus line 61

61

9 12 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")

9 12 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 ▶

300 00 70

Add lines 69 and 70

Enter the result on line 428 of your return

Ontario tax

309 12 71

#### Ontario Health Premium Chart

Enter your **taxable income** from line 30

34,232.29 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>x</div> <div>6 % =</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>x</div> <div>6 % =</div> <div></div> <div>+ \$</div> <div>300 =</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>x</div> <div>25 % =</div> <div></div> <div>+ \$</div> <div>450 =</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>x</div> <div>25 % =</div> <div></div> <div>+ \$</div> <div>600 =</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>x</div> <div>25 % =</div> <div></div> <div>+ \$</div> <div>750 =</div> <div></div> </div>	
more than \$200,600	\$900

**– Line 6152 – Ontario dividend tax credit**

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

Enter the amount on line 6152 of Form ON428.

Enter the amount on line 6152 of Form ON428.	=	1,327	39	6
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# Comparative Review and Analysis Workchart – Federal – 2007

Income	2007	2006	% (+/-)	Comments
101. Employment income	8,357	70,300	-88.11	
104. Other employment income				
113. OAS pension				
114. CPP/QPP benefits				
115. Other pensions				
116. Elected split-pension amount				
117. Universal Child Care Benefit				
119. EI benefits				
120. Taxable dividends	25,875		100.00	
121. Interest and other investment income				
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				
<b>150. Total income</b>	<b>34,232</b>	<b>70,300</b>	<b>-51.31</b>	
<b>Deductions</b>				
207. RPP deduction				
208. RRSP deduction				
209. Saskatchewan Pension Plan				
210. Elected split-pension amount				
212. Union or professional dues				
213. Universal Child Care Benefit repayment				
214. Child care expenses				
215. Attendant care expenses				
217. Allowable business investment loss				
219. Moving expenses				
220. Support payments made				
221. Carrying charges				
222. Deductions CPP/QPP				
223. Deduction for PPIP				
224. Exploration and development expenses				
229. Other employment expenses				
232. Other deductions				
235. Social benefits repayment				
<b>236. Net income</b>	<b>34,232</b>	<b>70,300</b>	<b>-51.31</b>	
<b>Deductions from net income</b>				
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				
<b>260. Taxable income</b>	<b>34,232</b>	<b>70,300</b>	<b>-51.31</b>	

	2007	2006	% (+/-)	Comments
<b>Non-refundable tax credits</b>				
300. Basic amount	9,600	8,839	8.61	
301. Age amount				
303-305. Spouse or eligible dep. amount				
367. Children amount				
306. Amount for dependants				
308-310. CPP/QPP contributions	240	1,911	-87.42	
312. EI premiums	150	729	-79.37	
375-378. PPIP premiums				
363. Canada employment amount	1,000	250	300.00	
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				
<b>335. Total amounts</b>	<b>10,991</b>	<b>11,729</b>	<b>-6.29</b>	
338. Credits	1,649	1,789	-7.83	
349. Donations and gifts				
<b>350. Total non-refundable tax credits</b>	<b>1,649</b>	<b>1,789</b>	<b>-7.83</b>	
<b>Federal taxes</b>				
404. Tax on taxable income	5,135	13,011	-60.53	
425. Dividend tax credit	3,450		100.00	
427. Minimum tax carry-over				
426. Overseas employment tax credit				
350. Non-refundable credit	1,649	1,789	-7.83	
429. Basic federal tax	36	11,222	-99.68	
Non-resident surtax				
405. Foreign tax credit				
Logging tax credit				
406. Federal tax	36	11,222	-99.68	
410. Political contribution tax credit				
412. Investment tax credit				
414. Labour-sponsored funds tax credit				
Minimum tax				
418. Tax on RESP				
<b>420. Net federal tax payable</b>	<b>36</b>	<b>11,222</b>	<b>-99.68</b>	
<b>Provincial taxes</b>				
Tax on taxable income	2,071	5,370	-61.44	
Non-refundable tax credits	541	667	-18.82	
Dividend tax credit	1,327		100.00	
Overseas employment tax credit				
Minimum tax carry-over				
Minimum tax or split income				
Surtax or royalty tax rebate	300	738	-59.33	
Foreign tax credit				
Tax credit or reduction	193		100.00	
<b>428. Net provincial tax</b>	<b>309</b>	<b>5,441</b>	<b>-94.32</b>	
421. Self-employment CPP				
422. Social benefits repayment				
<b>435. Total tax payable</b>	<b>345</b>	<b>16,664</b>	<b>-97.93</b>	
	2007	2006	% (+/-)	Comments

**Credits**

437. Total income tax deducted	960	6,395	-84.99	
438. Tax deducted transfer				
440. Refundable abatement				
448. CPP overpayment	146	79	84.90	
450. EI overpayment	6		100.00	
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				
<b>482. Total credits</b>	<b>1,112</b>	<b>6,474</b>	<b>-82.82</b>	
<b>Balance due/refund (-)</b>	<b>-767</b>	<b>10,189</b>	<b>-107.53</b>	
<b>Header for special tax returns</b>				

# Five-Year Comparative Review – Federal – 2007

	2007	2006	2005	2004	2003
<b>Income</b>					
101. Employment income	8,357	70,300	36,000	75,000	75,000
120. Taxable dividends	25,875		37,500		
<b>150. Total income</b>	<b>34,232</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>	<b>75,000</b>
<b>Deductions</b>					
<b>236. Net income</b>	<b>34,232</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>	<b>75,000</b>
<b>Deductions from net income</b>					
<b>260. Taxable income</b>	<b>34,232</b>	<b>70,300</b>	<b>73,500</b>	<b>75,000</b>	<b>75,000</b>
<b>Non-refundable tax credits</b>					
300. Basic amount	9,600	8,839	8,648	8,012	7,756
308–310. CPP/QPP contributions	240	1,911	1,609	1,832	1,802
312. EI premiums	150	729	702	772	819
363. Canada employment amount	1,000	250			
<b>335. Total amounts</b>	<b>10,991</b>	<b>11,729</b>	<b>10,959</b>	<b>10,616</b>	<b>10,377</b>
338. Credits	1,649	1,789	1,644	1,699	1,660
<b>350. Total non-refundable tax credits</b>	<b>1,649</b>	<b>1,789</b>	<b>1,644</b>	<b>1,699</b>	<b>1,660</b>
<b>Federal taxes</b>					
404. Tax on taxable income	5,135	13,011	13,771	14,600	14,994
425. Dividend tax credit	3,450		5,000		
350. Non-refundable tax credits	1,649	1,789	1,644	1,699	1,660
429. Basic federal tax	36	11,222	7,127	12,901	13,334
406. Federal tax	36	11,222	7,127	12,901	13,334
<b>420. Net federal tax payable</b>	<b>36</b>	<b>11,222</b>	<b>7,127</b>	<b>12,901</b>	<b>13,334</b>
<b>Provincial</b>					
Tax on taxable income	2,071	5,370	5,782	5,993	6,060
Non-refundable tax credits	541	667	636	644	631
Dividend tax credit	1,327		1,924		
Surtax/Royalty tax rebate	300	738	750	848	589
Tax credit/reduction	193				
<b>428. Net provincial tax</b>	<b>309</b>	<b>5,441</b>	<b>3,972</b>	<b>6,198</b>	<b>6,018</b>
<b>435. Total payable</b>	<b>345</b>	<b>16,664</b>	<b>11,099</b>	<b>19,099</b>	<b>19,352</b>
<b>Credits</b>					
437. Total income tax deducted	960	6,395	6,056	18,132	17,220
448. CPP overpayment	146	79	212		
450. EI overpayment	6		59		
<b>482. Total credits</b>	<b>1,112</b>	<b>6,474</b>	<b>6,326</b>	<b>18,132</b>	<b>17,220</b>
<b>Balance due/refund (-)</b>	<b>-767</b>	<b>10,189</b>	<b>4,773</b>	<b>967</b>	<b>2,132</b>
<b>Header for special tax returns:</b>					



# Two-Year Comparative Review – Federal – 2007

	2007	2006		2007	2006
101. Employment income	8,357	70,300	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		
115. Other pensions			308–310. CPP/QPP	240	1,911
117. Universal Child Care Benefit			312. EI premiums	150	729
116. Elected split-pension amount			375–378. PPIP premiums		
119. EI benefits			363. Canadian employment amount	1,000	250
120. Taxable dividends	25,875		364. Public transit passes amount		
121. Interest/other inv. income			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		
144. Workers' compensation			<b>335. Total amounts</b>	<b>10,991</b>	<b>11,729</b>
145. Social assistance payments			<b>338. Credits</b>	<b>1,649</b>	<b>1,789</b>
146. Net federal supplements			349. Donations and gifts		
<b>150. Total income</b>	<b>34,232</b>	<b>70,300</b>	<b>350. Non-refundable credits</b>	<b>1,649</b>	<b>1,789</b>
207. RPP deduction			Tax on taxable income	5,135	13,011
208. RRSP deduction			350. Non-refundable credits	1,649	1,789
209. Saskatchewan Pension Plan			425. Dividend tax credit	3,450	
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	36	11,222
214. Child care expenses			406. Federal tax	36	11,222
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			418. Tax on RESP		
222. Deductions CPP/QPP			Federal surtax		
223. Deduction for PPIP			420. Net federal tax	36	11,222
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	309	5,441
235. Social benefits repayment			<b>435. Total payable</b>	<b>345</b>	<b>16,664</b>
<b>236. Net income</b>	<b>34,232</b>	<b>70,300</b>	437. Total income tax deducted	960	6,395
244. Canadian forces police deduct.			438. Tax deducted transfer		
248. Relocation loan deduction			440. Refundable abatement		
249. Security options deductions			448. CPP overpayment	146	79
250. Other payments deduction			450. EI overpayment	6	
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		
<b>260. Taxable income</b>	<b>34,232</b>	<b>70,300</b>	<b>482. Total credits</b>	<b>1,112</b>	<b>6,474</b>
<b>GST credit</b>			<b>Balance due/refund (-)</b>	<b>-767</b>	<b>10,189</b>
<b>Child tax benefit</b>	<b>1,947</b>	<b>2,520</b>	<b>Minimum tax carry-over</b>		
<b>UCCB</b>			<b>RRSP limit (2008)</b>	<b>112,962</b>	