



T1 comparative summary

Name **Barry Friedman**
SIN **232-160-929** Date of birth **06-10-1946**

	2010	2009	2008	2007	2006		2010	2009	2008	2007	2006
Employment income	101					Spousal amount	303				
Other empl. income	104					Eligible dependant	305				
OAS pension	113					Child amount	367				
CPP/QPP benefits	114					Infirm dependant	306				
Other pensions	115					CPP/QPP empl.	308				
Split-pension amt	116					CPP/QPP self-empl.	310				
Universal child care	117					EI premiums	312				
Design. UCCB Amt	185					EI prem. self-empl.	317				
EI benefits	119					PPIP premiums paid	375				
Dividends	120					PPIP employment	376				
Dividends not elig.	180					PPIP self-empl.	378				
Interest	121					Employment amt	363				
Partnership	122					Public transit passes	364				
Registered DSPI	125					Physical activities	365				
Rental	126					Home reno. exp.	368				
Capital gains	127					Home buyers'	369				
Support received	128					Adoption	313				
RRSP	129					Pension inc. amount	314				
Other income	130					Caregiver amount	315				
Business	135					Disability amount	316				
Professional	137					Disability transfer	318				
Commission	139					Student loan int.	319				
Farming	141					Tuition, education	323				
Fishing	143					Tuition transfer	324				
Workers' compens.	144					Spousal transfer	326				
Social assistance	145					Medical expenses	330				
Supplement	146					Medical other dep.	331				
Total income	150	0				Medical deduction	332				
PA amount	206					Total	335	10,382			
RPP contributions	207					Total @ 15%	338	1,557			
RRSP contributions	208					Donations and gifts	349				
Sask. pension plan	209					Non refundable cr.	350	1,557			
Split-pension deduct.	210					Dividends	425				
Dues	212					Foreign tax credit	405	0			
UCCB repay.	213					Federal tax	406	0			
Child care	214					Political	410				
Attendant care	215					ITC	412				
ABIL	217					Labour-sponsored	414				
Moving	219					Line 406 - 416	417				
Support payments	220					WITB adv. payments	415				
Interest expenses	221					Net federal tax	420				
CPP/QPP self-empl.	222					CPP contribution	421				
PPIP self-empl.	223					EI prem. self-empl.	430				
Exploration exp.	224					Repayment	422				
Employment exp.	229					Min. tax carryover	427				
Clergy deduction	231					Provincial tax	428				
Other deductions	232					First Nations	432				
Clawback	235					Total payable	435	0			
Net income	236	0				Deducted at source	437				
Canadian Forces	244					Transfer 45%	438				
Loan deduction	248					Line 437 - 438	439				
Shares deduction	249					Quebec abatement	440				
Other payments	250					CPP overpayment	448				
Limited part. loss	251					EI overpayment	450				
Non capital loss	252					Refundable medical	452				
Net capital loss	253					Working income ben.	453				
Cap. gains exempt.	254					Refund of ITC	454				
Northern deduction	255					Part XII.2 credit	456				
Additional deduct.	256					GST/HST rebate	457				
Taxable income	260	0				Instalments paid	476				
Basic amount	300	10,382				Provincial credits	479	788			
Age amount	301					Total credits	482	788			
						Refund	484	788			
						Balance owing	485				

Data for previous years will only be shown if requested and existing in the database.



Income Tax and Benefit Return

ON **7**

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

Identification

**Attach your personal label here. Correct any wrong information.
If you are not attaching a label, print your name and address below.**

First name and initial Mr Barry		
Last name Friedman		
Mailing address: Apt No - Street No Street name 480 Tweedsmuir Av.		
PO Box	RR	
City Ottawa	Prov./Terr. ON	Postal code K1Z 5N9

Information about your residence

Enter your province or territory of residence on December 31, 2010 :	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 2010, enter the province or territory of self-employment:				
If you became or ceased to be a resident of Canada in 2010, give the date of:				
entry	Month Day	or	departure	Month Day

Information about you

Enter your social insurance number (SIN) if it is not on the label, or if you are not attaching a label:	232-160-929	
Enter your date of birth:	1946-10-06	
Your language of correspondence:	English Français	
Votre langue de correspondance :	<input checked="" type="checkbox"/> <input type="checkbox"/>	
Tick the box that applies to your marital status on December 31, 2010: (see the "Marital status" section in the guide)		
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 ticked box 1 or 2 above) (see the guide for more information)

Enter his or her SIN if it is not on the label, or if you are not attaching a label:	230-413-700
Enter his or her first name:	Deborah
Enter his or her net income for 2010 to claim certain credits:	25,958 37
Enter the amount of Universal Child Care Benefit included on line 117 of his or her return:	
Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return:	
Tick this box if he or she was self-employed in 2010:	1 <input checked="" type="checkbox"/>

Person deceased in 2010

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

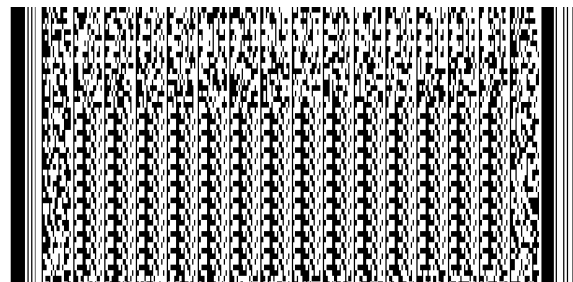


Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen?	Yes <input checked="" type="checkbox"/> 1	No <input type="checkbox"/> 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 to update the National Register of Electors?	Yes <input type="checkbox"/> 1	No <input checked="" type="checkbox"/> 2
Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the <i>Canada Elections Act</i> which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.		

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

See the guide for details.	
Are you applying for the GST/HST or the Ontario Sales Tax (OST) credit?	Yes <input type="checkbox"/> 1 No <input checked="" type="checkbox"/> 2



Do not use this area	172					171					
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The guide contains valuable information to help you complete your return.

When you come to a line on the return that applies to you, look up the line number in the guide for more information.

Please answer the following question:

Did you own or hold foreign property at any time in 2010 with a total cost of more than

CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes ☐ 1 No ☒ 2

If **yes**, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2010, 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 +	
Elected split-pension amount (see the guide and attach Form T1032)		116 +	
Universal Child Care Benefit (UCCB) (see the guide)		117 +	
UCCB amount designated to a dependant	185		
Employment Insurance and other benefits (box 14 on the T4E slip)		119 +	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4)		120 +	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)		121 +	
Net partnership income: limited or non-active partners only (attach Schedule 4)		122 +	
Registered disability savings plan income (see the guide)		125 +	
Rental income	Gross 160	Net 126 +	
Taxable capital gains (attach Schedule 3)		127 +	
Support payments received	Total 156	Taxable amount 128 +	
RRSP income (from all T4RSP slips)		129 +	
Other income	Specify:	130 +	
Self-employment income (see lines 135 to 143 in the guide)			
Business income	Gross 162	Net 135 +	
Professional income	Gross 164	Net 137 +	
Commission income	Gross 166	Net 139 +	
Farming income	Gross 168	Net 141 +	
Fishing income	Gross 170	Net 143 +	
Workers' compensation benefits (box 10 on the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 on the T4A(OAS) slip)	146 +		
	Add lines 144, 145, and 146 (see line 250 in the guide).	=	► 147 +
Add lines 101, 104 to 143, and 147.	This is your total income .	150	= 0.00

◀ **Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.**

Net income

Enter your total income from line 150.	150	0 00
Pension adjustment (box 52 on all T4 slips and box 034 on all T4A slips)	206	
Registered pension plan deduction (box 20 on all T4 slips and box 032 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 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)	222 +	•
Exploration and development expenses (attach Form T1229)	224 +	
Other employment expenses	229 +	
Clergy residence deduction	231 +	
Other deductions Specify:	232 +	
Add lines 207 to 224, 229, 231, and 232.	233 =	
Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments .	234 =	
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.	236 =	0 00

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244	
Employee home relocation loan deduction (box 37 on all T4 slips)	248 +	
Security options deductions	249 +	
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +	
Limited partnership losses of other years	251 +	
Non-capital losses of other years	252 +	
Net capital losses of other years	253 +	
Capital gains deduction	254 +	
Northern residents deductions (attach Form T2222)	255 +	
Additional deductions Specify:	256 +	
Add lines 244 to 256.	257 =	
Line 236 minus line 257 (if negative, enter "0")	260 =	0 00

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

Refund or balance owing

Net federal tax: enter the amount from line 55 of Schedule 1 (attach Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421 +		
Employment Insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +		
Add lines 420, 421, 430, 422, and 428.	This is your total payable .		435 =
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 (WITB) (attach Schedule 6)	453 +		•
Refund of investment tax credit (attach Form T2038(IND))	454 +		•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +		•
Employee and partner GST/HST rebate (attach Form GST370)	457 +		•
Tax paid by instalments	476 +		•
Provincial or territorial credits (attach Form 479 if it applies)	479 +	787	83 •
Add lines 437 to 479.	These are your total credits .		482 = 787 83 ▶
Line 435 minus line 482	This is your refund or balance owing .		<div style="border: 1px solid black; padding: 2px;">787 83</div> = (787 83)

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 484 787 83 • **Balance owing** (see line 485 in the guide) 485 _____ •

Amount enclosed 486 •

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2011.



Direct deposit - Start or change (see line 484 in the guide)

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

Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax - To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

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

Branch number	Institution number	Account number	CCTB	UCCB
460 _____ (5 digits)	461 _____ (3 digits)	462 _____ (maximum 12 digits)	463 <input type="checkbox"/>	491 <input type="checkbox"/>



Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2010 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

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 (613) 725-3198 Date 13-09-11

490 For professional tax preparers only

Name: Issie Rabinowitz Chartered Accountant

Address: 312 Robin Lane
Ottawa (ON)
K1Z 7J8

Telephone: 613-722-1353

Do not use this area

487 488 _____

T1-2010**Federal Tax****Schedule 1**

Complete this schedule, and **attach** a copy to your return.

For more information, see the related line in the guide.

Step 1 - Federal non-refundable tax credits

Basic personal amount	claim \$10,382	300	10,382	00	1
Age amount (if you were born in 1945 or earlier) (use federal worksheet)	(maximum \$6,446)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")					
\$10,382 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")					
\$10,382 minus () his or her net income =		305	+		4
Amount for children born in 1993 or later	Number of children 366 x \$2,101 =	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 \$2,163.15)	308	+		• 7
on self-employment and other earnings (attach Schedule 8)		310	+		• 8
Employment Insurance premiums:					
through employment from box 18 and box 55 on all T4 slips	(maximum \$747.36)	312	+		• 9
on self-employment and other eligible earnings (attach Schedule 13)		317	+		• 10
Canada employment amount					
(if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,051)	363	+		11
Public transit amount		364	+		12
Children's fitness amount		365	+		13
Home buyers' amount (see line 369 in the guide)		369	+		14
Adoption expenses		313	+		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+		16
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+		17
Disability amount (for self) (claim \$7,239 or, if you were under 18 years of age, use federal worksheet)		316	+		18
Disability amount transferred from a dependant (use federal worksheet)		318	+		19
Interest paid on your student loans		319	+		20
Tuition, education, and textbook amounts (attach Schedule 11)		323	+		21
Tuition, education, and textbook amounts transferred from a child		324	+		22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later	330				
Minus: \$2,024 or 3% of line 236, whichever is less	-				
Subtotal (if negative, enter "0")	=		(A)		
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5)	331	+		(B)	
Add lines (A) and (B).	=		▶ 332	+	24
Add lines 1 to 24.			335	=	10,382 00 25
Multiply the amount on line 25 by 15%.		338	=	1,557 30	26
Donations and gifts (attach Schedule 9)		349	+		27
Add lines 26 and 27.					
Enter this amount on line 40 on the next page.	Total federal non-refundable tax credits 350	=	1,557 30		28

Go to Step 2 on the next page. ▶

Step 2 - Federal tax on taxable income

Enter your taxable income from line 260 of your return.				0 00	29
Use the amount on line 29 to determine which ONE of the following columns you have to complete.					
Enter the amount from line 29.	If line 29 is \$40,970 or less	If line 29 is more than \$40,970 but not more than \$81,941	If line 29 is more than \$81,941 but not more than \$127,021	If line 29 is more than \$127,021	
Base amount	0 00				30
Line 30 minus line 31 (cannot be negative)	00,000 00	- 40,970 00	- 81,941 00	- 127,021 00	31
Rate	= 0 00	=	=	=	32
Multiply line 32 by line 33.	x 15%	x 22%	x 26%	x 29%	33
Tax on base amount	= 0 00	=	=	=	34
	00,000 00	+ 6,146 00	+ 15,159 00	+ 26,880 00	35
Add lines 34 and 35.	= 0 00	=	=	=	36
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	

Step 3 - Net federal tax

Enter the amount from line 36 above.		0 00	37
Federal tax on split income (from line 5 of Form T1206)	424 +		● 38
Add lines 37 and 38.	404 =		▶ 39
Enter your total federal non-refundable tax credits from line 28 of the previous page.	350	1,557 30	40
Federal dividend tax credit (see line 425 in the guide)	425 +		● 41
Overseas employment tax credit (attach Form T626)	426 +		42
Minimum tax carryover (attach Form T691)	427 +		● 43
Add lines 40 to 43.	=	1,557 30	▶ - 1,557 30 44
Line 39 minus line 44 (if negative, enter "0").	Basic federal tax 429 =	0 00	45
Federal foreign tax credit (attach Form T2209)	405 -		46
Line 45 minus line 46 (if negative, enter "0")	Federal tax 406 =	0 00	47
Total federal political contributions (attach receipts) 409			
Federal political contribution tax credit (use federal worksheet)	410		● 48
Investment tax credit (attach Form T2038(IND))	412 +		● 49
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414 +		● 50
Add lines 48, 49, and 50.	416 =		▶ - 51
Line 47 minus line 51 (if negative, enter "0").			
If you have an amount on line 38 above, see Form T1206.	417 =		52
Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)	415 +		● 53
Additional tax on RESP accumulated income payments (attach Form T1172)	418 +		54
Add lines 52, 53, and 54.			
Enter this amount on line 420 of your return.	Net federal tax 420 =	0 00	55

T1-2010**Working Income Tax Benefit****Schedule 6**

See line 453 in the guide for more information. Complete this schedule, and **attach** a copy to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2010:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child.

In addition, to claim the **basic** WITB (Step 2), the working income (amount from line 8 below) must be more than \$3,000. If you qualify for the WITB **disability supplement** (Step 3), your working income (amount from line 7 below) must be more than \$1,150. Refer to the chart at the bottom of the next page for the adjusted family net income levels.

You cannot claim the WITB if in 2010:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of 90 days or more during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2010.

Step 1 - Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes ☒ 1 No ☐ 2

Do you have an eligible spouse? **382** Yes ☒ 1 No ☐ 2

Part A - Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2010. Otherwise, complete column 1 only.

		Column 1 You		Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return			3	3
Taxable part of scholarship income reported on line 130	383 +		4	384 + 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+		5	+ 11,346 79 5
Tax-exempt part of working income earned on a reserve and an allowance received as an emergency volunteer	385 +		6	386 + 6
Add lines 3 to 6. Enter the amount even if the result is "0".	=		7	387 = 11,346 79 7
Add the amounts from line 7 in columns 1 and 2.		Working income	11,346 79 8	

Part B - Adjusted family net income

Net income amount from line 236 of the return			9	25,958 37 9
Tax-exempt part of all income earned/received on a reserve and an allowance received as an emergency volunteer	388 +		10	389 + 10
Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included in line 232)	+		11	+ 11
Add lines 9, 10, and 11.	=		12	= 25,958 37 12
Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return)	-		13	- 13
Line 12 minus line 13 (if negative, enter "0")	=		14	390 = 25,958 37 14
Add the amounts from line 14 in columns 1 and 2.		Adjusted family net income	25,958 37 15	

Are you claiming the basic WITB? **391** Yes ☐ 1 No ☒ 2 If yes, complete Step 2 on the next page.

Are you claiming the WITB disability supplement for yourself? **392** Yes ☐ 1 No ☒ 2 If yes, complete Step 3 on the next page.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes ☐ 1 No ☒ 2 If yes, he or she must complete Step 1 and Step 3 on a separate Schedule 6.

Step 2 - Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2010 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Enter the amount from line 8 in Step 1.

Base amount

Line 16 minus line 17 (if negative, enter "0")

Rate

Multiply line 18 by line 19.

If you had neither an eligible spouse nor an eligible dependant, enter \$931.

If you had an eligible spouse or an eligible dependant enter \$1,690.

Enter the amount from line 20 or line 21, whichever is **less**.

Enter the amount from line 15 in Step 1.

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$10,563.

If you had an eligible spouse or an eligible dependant, enter \$14,587.

Line 23 minus line 24 (if negative, enter "0")

Rate

Multiply line 25 by line 26.

Line 22 minus line 27 (if negative, enter "0").

Enter the amount from line 28 on line 453 of your return, **unless you complete Step 3**.

		16
-	3,000	00
=		
x	25%	
=		
		21
		22
		23
		24
-		
=		
x	15%	
=		
		27
		28

Step 3 - Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your WITB disability supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her WITB disability supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.

Base amount

Line 29 minus line 30 (if negative, enter "0")

Rate

Multiply line 31 by line 32.

Enter the amount from line 33 or \$465, whichever is **less**.

Enter the amount from line 15 in Step 1.

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$16,767.

If you had an eligible spouse or an eligible dependant, enter \$25,854.

Line 35 minus line 36 (if negative, enter "0")

Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.

Multiply line 37 by line 38.

Line 34 minus line 39 (if negative, enter "0")

If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".

Add lines 40 and 41.

Enter this amount on line 453 of your return.

		29
-	1,150	00
=		
x	25%	
=		
		34
		35
		36
-		
=		
x		
=		
		39
		40
		41
		42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$16,770	less than \$25,854
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$19,867	less than \$28,954
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$32,054



Ontario Tax

ON428
T1 General - 2010

Complete this form and **attach a copy** to your return. For more information, see the forms book.

Step 1 - Ontario non-refundable tax credits

	For internal use only	5605		
Basic personal amount	claim \$8,943	5804	8,943	00 1
Age amount (if born in 1945 or earlier) (use provincial worksheet)	(maximum \$4,366)	5808 +		2
Spouse or common-law partner amount				
Base amount	8,353	00		
Minus: his or her net income from page 1 of your return	-			
Result: (if negative, enter "0")		(maximum \$7,594) ▶ 5812 +		3
Amount for an eligible dependant				
Base amount	8,353	00		
Minus: his or her net income from line 236 of his or her return	-			
Result: (if negative, enter "0")	=	(maximum \$7,594) ▶ 5816 +		4
Amount for infirm dependants age 18 or older (use provincial worksheet)		5820 +		5
CPP and QPP 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
(amount from line 317 of your federal Schedule 1)	5829 +			● 9
Adoption expenses (read line 5833 in the forms book)	5833 +			10
Pension income amount (maximum \$1,237) (read line 5836 in the forms book)	5836 +			11
Caregiver amount (use provincial worksheet)	5840 +			12
Disability amount (for self) (read line 5844 in the forms book)	5844 +			13
Disability amount transferred from a dependant (use provincial worksheet)	5848 +			14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	5852 +			15
Your tuition and education amounts [attach Schedule ON(S11)]	5856 +			16
Tuition and education amounts transferred from a child	5860 +			17
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]	5864 +			18
Medical expenses: (read line 5868 in the forms book)	5868			19
Enter \$2,024 or 3% of net income from line 236 of your return, whichever is less.	-			20
Line 19 minus line 20 (if negative, enter "0")	=			21
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872 +			22
Add lines 21 and 22.	5876 =		▶ +	23
Add lines 1 to 18 and line 23.	5880 =	8,943	00 ▶	8,943 00 24
Non-refundable tax credit rate			x	5.05% 25
Multiply line 24 by line 25.	5884 =	451	62	26
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	x 5.05% =			27
Amount from line 347 of your federal Schedule 9	x 11.16% =	+		28
Add lines 27 and 28.	5896 =		▶ +	29
Add lines 26 and 29.				
Enter this amount on line 42.	Ontario non-refundable tax credits 6150 =	451	62	30

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**.

0|00 31

Use the amount at line 31 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 31 in the applicable column.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37. **Ontario tax on taxable income**

If line 31 is \$37,106 or less	If line 31 is more than \$37,106, but not more than \$74,214	If line 31 is more than \$74,214
0 00 32	32	32
- 0 00 33	- 37,106 00 33	- 74,214 00 33
= 0 00 34	= 34	= 34
x 5.05% 35	x 9.15% 35	x 11.16% 35
= 0 00 36	= 36	= 36
+ 0 00 37	+ 1,874 00 37	+ 5,269 00 37
= 0 00 38	= 38	= 38
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 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

6151 + 39
= 41

Enter your Ontario non-refundable tax credits from line 30.

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of the federal Schedule 1

Add lines 42 to 45.

Line 41 minus line 46 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 47 and 48.

451|62 42
6152 + 43
x 38.5% = 6153 + 44
x 33.67% = 6154 + 45
= 451|62 46
- 451|62 46
= 0|00 47
+ 48
= 49

Ontario surtax

(Line 49 minus \$4,006) x 20% (if negative, enter "0") 0|00 50

(Line 49 minus \$5,127) x 36% (if negative, enter "0") + 0|00 51

Add lines 50 and 51.

Add lines 49 and 52.

= 52
= 53

If you are **not** claiming an Ontario Tax Reduction and the credits in Steps 5 and 6, enter the amount from line 53 on line 68 and **complete Step 7**. Otherwise, continue below.

Step 4 - Ontario Tax Reduction

Basic reduction

206|00 54

If you had a spouse or common-law partner on December 31, 2010, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1992 or later

Number of dependent children 6269 x \$382 = + 55

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 x \$382 = + 56

Add lines 54, 55, and 56.

= 206|00 57

Enter the amount from line 57. 206|00 x 2 =

412|00 58

Enter the amount from line 53.

- 59

Line 58 minus line 59 (if negative, enter "0") **Ontario Tax Reduction claimed**

= 412|00 60

Line 53 minus line 60 (if negative, enter "0")

= 0|00 61

Go to Step 5 on the next page. ▶

Enter the amount from line 61 on the previous page. 62

Step 5 - Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

Line 62 minus line 63 63

= 64

Go to Step 6.

Step 6 - Ontario labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes **02** and **04** of **LSIF**
tax credit certificate(s) **A** • 65

× 10% = (max. \$750) **6275**

Total cost of ROIF eligible shares from boxes **03** and **05**
of **LSIF** tax credit certificate(s) **B** • 66

× 5% = (max. \$375) **6276** +

Add lines 65 and 66. **LSIF tax credit** ▶ 67

Line 64 minus line 67 (if negative, enter "0") 68

Go to Step 7.

Step 7 - Ontario Health Premium

If your taxable income (from line 31) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart below.

Ontario Health Premium ▶ 69

Add lines 68 and 69.

Enter the result on line 428 of your return. **Ontario tax** 70

Ontario Health Premium

Enter your **taxable income** from line 31. 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 69 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 69 above.

Taxable Income	Ontario Health Premium			
not more than \$20,000				\$0
more than \$20,000 , but not more than \$25,000	<input type="text"/>	- \$20,000 = <input type="text"/>	× 6% = <input type="text"/>	
more than \$25,000 , but not more than \$36,000				\$300
more than \$36,000 , but not more than \$38,500	<input type="text"/>	- \$36,000 = <input type="text"/>	× 6% = <input type="text"/>	+ \$300 = <input type="text"/>
more than \$38,500 , but not more than \$48,000				\$450
more than \$48,000 , but not more than \$48,600	<input type="text"/>	- \$48,000 = <input type="text"/>	× 25% = <input type="text"/>	+ \$450 = <input type="text"/>
more than \$48,600 , but not more than \$72,000				\$600
more than \$72,000 , but not more than \$72,600	<input type="text"/>	- \$72,000 = <input type="text"/>	× 25% = <input type="text"/>	+ \$600 = <input type="text"/>
more than \$72,600 , but not more than \$200,000				\$750
more than \$200,000 , but not more than \$200,600	<input type="text"/>	- \$200,000 = <input type="text"/>	× 25% = <input type="text"/>	+ \$750 = <input type="text"/>
more than \$200,600				\$900



Ontario Credits

ON479

T1 General – 2010

Attach a copy of this form to your return to claim your Ontario credits. For more information about these credits, see the forms book. You will need to calculate your adjusted family net income and complete the Declaration on **Form ON-BEN** to determine the amount of your Ontario Energy and Property Tax Credit for 2010. **The calculations on lines 14, 15, and 20 are different depending on your age on December 31, 2010.**

After 2010, the Ontario Energy and Property Tax Credit will no longer be included in the Ontario Credits you can claim on this form. To apply for the **2011 Ontario Senior Homeowners' Property Tax Grant**, the **2011 Ontario Energy and Property Tax Credit**, and/or the **2011 Northern Ontario Energy Credit**, attach a completed copy of **Form ON-BEN** to your 2010 income tax and benefit return.

If you are eligible to receive these payments, they will begin in 2011.

Ontario Energy and Property Tax Credit

To claim this credit, calculate your adjusted family net income and complete the Declaration area on Form ON-BEN, then continue below. **Attach a copy of Form ON-BEN to your return.**

Adjusted family net income

Enter the amount from **line 6** of Form ON-BEN.

25,958 | 37 | 1

Occupancy cost

Rent paid in Ontario for 2010

Enter the amount from **box 6110** of the Declaration on Form ON-BEN.

A × 20% = 2

Property tax paid in Ontario for 2010

Enter the amount from **box 6112** of the Declaration on Form ON-BEN.

+ 5,570 | 00 | 3

Student residence

If you answered yes to the question in Part A of the Declaration on Form ON-BEN, claim \$25.

+ 4

Add lines 2, 3, and 4.

Occupancy cost 6116 = 5,570 | 00 | 5

Energy Component:

Long term care home

Enter the amount from **box 6123** of the Declaration on Form ON-BEN.

× 20% = 6

Home energy costs on a reserve

Enter the amount from **box 6121** of the Declaration on Form ON-BEN.

+ 7

Enter the amount from line 5.

+ 5,570 | 00 | 8

Add lines 6, 7 and 8.

= 5,570 | 00 | 9

Enter the amount from line 4.

- 10

Line 9 minus line 10

= 5,570 | 00 | 11

Enter the amount from line 11 or \$200, whichever is **less**.

Energy component 6111 200 | 00 | 12

Property Tax Component:

Amount from line 5 5,570 | 00 × 10% = 557 | 00 | 13

If under 65 years of age: Amount from line 13 or \$650, whichever is **less**.

If 65 years of age or older: Amount from line 13 or \$400, whichever is **less**.

▶ 557 | 00 | 14

If under 65 years of age: Enter \$50.

If 65 years of age or older: Enter \$425.

▶ + 50 | 00 | 15

Add lines 14 and 15.

= 607 | 00 | 16

Enter the amount from line 5 or line 16, whichever is **less**.

Property tax component + 607 | 00 | 17

Add lines 12 and 17.

= 807 | 00 | 18

Continue on the next page. ▶

Enter the amount from line 18 of the previous page.

807|00 19

If under 65 years of age:

If you do **not have** a spouse, common-law partner or qualified dependant: (Line 1) - \$20,000) × 2% (if negative, enter "0")

If you **have** a spouse, common-law partner or qualified dependant: (Line 1 25,958|37 - \$25,000) × 2% (if negative, enter "0")

If 65 years of age or older:

If you do **not have** a spouse, common-law partner or qualified dependant: (Line 1) - \$25,000) × 2% (if negative, enter "0")

If you **have** a spouse, common-law partner or qualified dependant: (Line 1) - \$30,000) × 2% (if negative, enter "0") ▶ - 19|17 20

Line 19 minus line 20 (if negative, enter "0") = 787|83 21

If you received a 2010 Ontario Senior Homeowners' Property Tax Grant, complete lines 22 to 29.

Otherwise, enter "0" on line 28 and continue on line 29 below.

Enter the amount from line 21. 787|83 22

Enter the amount of your 2010 Ontario Senior Homeowners' Property Tax Grant. **6117** + 23

Add lines 22 and 23. = 787|83 24

Enter your energy amount from line 12. - 200|00 25

Line 24 minus line 25 (if negative, enter "0") = 587|83 26

Enter your occupancy cost amount from line 5. - 5,570|00 27

Line 26 minus line 27 (if negative, enter "0") = 0|00 ▶ - 0|00 28

Line 21 minus line 28 (if negative, enter "0") **Ontario Energy and Property Tax Credit** = 787|83 29

If you are not claiming any other Ontario tax credits on this form, enter **the amount from line 29** on line 479 of your return. Otherwise, continue on line 30 below.

Ontario Children's Activity Tax Credit

Enter your total claim for the Children's Activity Tax Credit.

See page 9 in the forms book. **6309** × 10% = + 30

Ontario Political Contribution Tax Credit

Ontario political contributions made in 2010 **6310** 31

Enter the amount of the credit calculated for line 32 on the *Provincial Worksheet* (maximum \$1,240) **Ontario political contribution tax credit** + 32

Ontario Focused Flow-Through Share Tax Credit

Enter the total expenses reported on Form T1221. **6266** × 5% = + 33

Add lines 29 to 33. **If you are not claiming Ontario tax credits for self-employed individuals, enter the amount from line 34 on line 479 of your return.** = 787|83 34

Ontario tax credits for self-employed individuals

For more information, see the forms book.

Number of eligible apprentices your business or partnership hired under the Ontario Apprenticeship Training Tax Credit Program **6324**

Number of eligible work placements your business or partnership is claiming under the Ontario Co-operative Education Tax Credit Program **6325**

Are you claiming one or more of these tax credits as a member of a partnership? **6326** 1 ☐ Yes 2 ☐ No

If **yes**, enter the nine digits of your Business Number. **6327**

Ontario Apprenticeship Training Tax Credit

See page 10 in the forms book. **6322** + 35

Ontario Co-operative Education Tax Credit

See page 11 in the forms book. **6320** + 36

Add lines 34, 35, and 36.

Enter the result on line 479 of your return. **Ontario credits** = 787|83 37



Application for the 2011 Ontario Senior Homeowners' Property Tax Grant, the 2011 Ontario Energy and Property Tax Credit, and the 2011 Northern Ontario Energy Credit

ON-BEN
2010

Read the information about each of the payments in the Ontario forms book to see if you are eligible.

Complete the application area(s) for which you are eligible and **complete the applicable parts on the back of this form.**

If you were married or living in a common-law relationship on December 31, 2010, the same spouse or common-law partner has to apply for these payments for both of you.

Attach this completed form to your tax return.

The payments for these claims will be issued separately from your tax refund. See the Ontario forms book for payment dates.

Application for the 2011 Ontario Senior Homeowners' Property Tax Grant (OSHPTG)

If, on December 31, 2010, you were **64 years of age or older**, and you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax in 2010, **you may qualify for the OSHPTG**. For more information, see "Information for Residents of Ontario" in the Ontario forms book.

Are you applying for the 2011 OSHPTG? If **yes**, tick this box. **6113** ☒

Complete the Adjusted family net income and the Declaration on the back of this form.

Application for the 2011 Ontario Energy and Property Tax Credit (OEPTC)

To claim the OEPTC for 2010, complete Form ON479 and the back of this form.

If, for 2010, you paid rent or property tax in Ontario, or if you lived in a student residence, in a public long term care home, or on a reserve in Ontario in 2010, you may also qualify for the 2011 OEPTC. For more information, see "Information for Residents of Ontario" in the Ontario forms book.

Are you applying for the 2011 OEPTC? If **yes**, tick this box. **6118** ☒

Complete the Adjusted family net income and the Declaration on the back of this form.

Application for the 2011 Northern Ontario Energy Credit (NOEC)

If, on December 31, 2010, you resided in Northern Ontario (see definition in the forms book) and paid rent or property tax for 2010, or paid for accommodation in a public long term care home for 2010, or paid energy costs for your principal residence on a reserve in Northern Ontario for 2010, **you may qualify for the NOEC**. For more information, see "Information for Residents of Ontario" in the Ontario forms book.

Did you live in a principal residence in Northern Ontario on December 31, 2010, and are you applying for the 2011 NOEC? If **yes**, tick this box. **6119** ☐

Complete the Adjusted family net income and the Declaration on the back of this form.

Adjusted family net income and Declaration

Complete the following if you are claiming the 2010 Ontario Energy and Property Tax Credit on Form ON479, and/or you are applying for the 2011 Ontario Senior Homeowners' Property Tax Grant, the 2011 Ontario Energy and Property Tax Credit, and/or the 2011 Northern Ontario Energy Credit. **Attach this completed form to your tax return.**

Adjusted family net income

If you have a spouse or common-law partner, special rules may apply.
See the forms book for more information.
Read also the "Involuntary separation" information in Part C below.

Enter the net income amount from line 236 of the return.

Total of the Universal Child Care Benefit repayment (line 213 of the return) and the registered disability savings plan income repayment (included on line 232)

Add lines 1 and 2.

Total of the Universal Child Care Benefit income (line 117 of the return) and the registered disability savings plan income (line 125 of the return)

Line 3 minus line 4 (if negative, enter "0")

Add the amounts from line 5
in column 1 and column 2, if applicable.

Adjusted family net income

**Column 1
You**

**Column 2
Your spouse or
common-law
partner**

1	25,958	37	1
2	+		2
3	=	25,958	37
4	-		4
5	=	25,958	37
		25,958	37
			6

Declaration

Part A

Did you reside in a student residence in 2010? If **yes**, tick this box.

6114 ☐

Did you have a qualified dependant in 2010? If **yes**, tick this box.

6099 ☒

Part B

Amount paid for a principal residence for 2010

(If you need more space, attach a separate sheet of paper.)

In the column entitled "Amount paid for 2010", enter the amount(s) paid for rent, property tax, home energy costs on a reserve and/or accommodation in a public long term care home.

I declare the following information about my principal residences in Ontario during 2010:

Address

Postal
Code

Number of months
resident in 2010

Amount
paid for 2010

Name of landlord or municipality to
whom payment was made, if applicable

480 Tweedsmuir Av.

12

5,570.00

Enter the total amount of rent paid for your principal residence in Ontario for 2010.

6110

Enter the total amount of property tax paid for your principal residence in Ontario for 2010.

6112

5,570

Enter the total amount of home energy costs paid for
your principal residence on a reserve in Ontario for 2010.

6121

Enter the total amount paid for your accommodation in
a public long term care home in Ontario for 2010.

6123

Part C

Involuntary separation

If, on December 31, 2010, you and your spouse or common-law partner occupied separate principal residences for medical reasons, enter his or her address in the area beside box 6089. If you begin to occupy the same principal residence again, notify the CRA.

6089

Issie Rabinowitz Chartered Accountant
312 Robin Lane
Ottawa, Ontario
K1Z 7J8

September 13, 2011

Mr Barry Friedman
480 Tweedsmuir Av.
Ottawa (ON),
K1Z 5N9

Dear Barry Friedman,

Please find enclosed copies of your **2010 federal income tax return** which we have prepared from information you have provided, without audit. Please review them carefully for completeness and accuracy.

Please sign the following forms where required:

Federal:

- *Federal tax return, page 4*
- *Federal consent form (T1013)*

You are entitled to a **refund** of **\$787.83** as per your **federal tax return**.

You have no **federal instalment** payments due for 2011.

At your request we answered **No** at the question *As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to **Elections Canada** to update the National Register of Electors*

Feel free to call us and consult with us about your tax concerns.

Yours very truly,

Issie Rabinowitz

Issie Rabinowitz Chartered Accountant
613-722-1353