



# T1 comparative summary

Name **Deborah Friedman**  
SIN **230-413-700** Date of birth **08-03-1952**

		2010	2009	2008	2007	2006			2010	2009	2008	2007	2006
Employment income	101						Spousal amount	303	10,382				
Other empl. income	104						Eligible dependant	305					
OAS pension	113						Child amount	367	4,202				
CPP/QPP benefits	114						Infirm dependant	306					
Other pensions	115						CPP/QPP empl.	308					
Split-pension amt	116						CPP/QPP self-empl.	310	388				
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	15,000					PPIP employment	376					
Dividends not elig.	180	15,000					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	11,347					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					
<b>Total income</b>	150	26,347					Medical deduction	332					
PA amount	206						<b>Total</b>	335	25,354				
RPP contributions	207						<b>Total @ 15%</b>	338	3,803				
RRSP contributions	208						Donations and gifts	349					
<i>Sask. pension plan</i>	209						<b>Non refundable cr.</b>	350	3,803				
Split-pension deduct.	210						Dividends	425	2,000				
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						<b>Line 406 - 416</b>	417					
Support payments	220						WITB adv. payments	415					
Interest expenses	221						<b>Net federal tax</b>	420					
CPP/QPP self-empl.	222	388					CPP contribution	421	777				
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	300				
Other deductions	232						First Nations	432					
Clawback	235						<b>Total payable</b>	435	1,077				
<b>Net income</b>	236	25,958					Deducted at source	437					
Canadian Forces	244						Transfer 45%	438					
Loan deduction	248						<b>Line 437 - 438</b>	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					
<b>Taxable income</b>	260	25,958					Instalments paid	476					
Basic amount	300	10,382					Provincial credits	479					
Age amount	301						<b>Total credits</b>	482	0				
							<b>Refund</b>	484					
							<b>Balance owing</b>	485	1,077				

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

**Income Tax and Benefit Return**

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

ON **7****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

Mrs  
Deborah

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:

Ontario

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:

230-413-700

Year Month Day

Enter your date of birth:

1952-03-08

Your language of correspondence:

English Français

Votre langue de correspondance :

☒☐**Tick the box that applies to your marital status on December 31, 2010:**  
(see the "Marital status" section in the guide)1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed  
4 ☐ Divorced 5 ☐ Separated 6 ☐ 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:

232-160-929

Enter his or her first name:

Barry

Enter his or her net income for 2010  
to claim certain credits:

0|00

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:

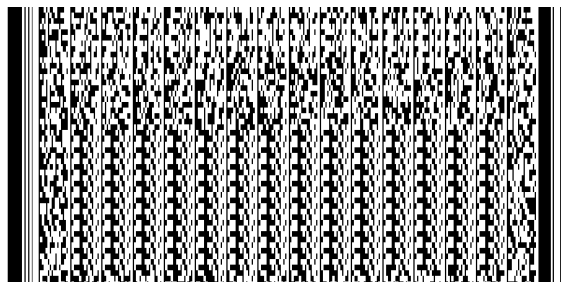
Tick this box if he or she was self-employed in 2010:

1 ☐**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](http://www.elections.ca))A) Are you a Canadian citizen? ..... Yes ☒ 1 No ☐ 2Answer 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 ☐ 1 No ☒ 2Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada  
Elections Act* 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 ☒ 1 No ☐ 2**Do not  
use this area**

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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

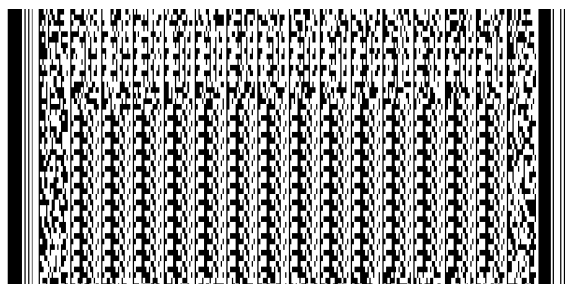
If **yes**, attach a completed Form T1135.

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)		<b>101</b>		
Commissions included on line 101 (box 42 on all T4 slips)	<b>102</b>			
Other employment income		<b>104 +</b>		
Old Age Security pension (box 18 on the T4A(OAS) slip)		<b>113 +</b>		
CPP or QPP benefits (box 20 on the T4A(P) slip)		<b>114 +</b>		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	<b>152 +</b>			
Other pensions or superannuation		<b>115 +</b>		
Elected split-pension amount (see the guide and <b>attach</b> Form T1032)		<b>116 +</b>		
Universal Child Care Benefit (UCCB) (see the guide)		<b>117 +</b>		
UCCB amount designated to a dependant	<b>185</b>			
Employment Insurance and other benefits (box 14 on the T4E slip)		<b>119 +</b>		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and <b>attach</b> Schedule 4)		<b>120 +</b>	15,000	00
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	<b>180</b>		15,000	00
Interest and other investment income ( <b>attach</b> Schedule 4)		<b>121 +</b>		
Net partnership income: limited or non-active partners only ( <b>attach</b> Schedule 4)		<b>122 +</b>		
Registered disability savings plan income (see the guide)		<b>125 +</b>		
Rental income Gross <b>160</b>		Net <b>126 +</b>		
Taxable capital gains ( <b>attach</b> Schedule 3)		<b>127 +</b>		
Support payments received Total <b>156</b>		Taxable amount <b>128 +</b>		
RRSP income (from all T4RSP slips)		<b>129 +</b>		
Other income Specify:		<b>130 +</b>		
Self-employment income (see lines 135 to 143 in the guide)				
Business income Gross <b>162</b>	17,294	Net <b>135 +</b>	11,346	79
Professional income Gross <b>164</b>		Net <b>137 +</b>		
Commission income Gross <b>166</b>		Net <b>139 +</b>		
Farming income Gross <b>168</b>		Net <b>141 +</b>		
Fishing income Gross <b>170</b>		Net <b>143 +</b>		
Workers' compensation benefits (box 10 on the T5007 slip)	<b>144</b>			
Social assistance payments	<b>145 +</b>			
Net federal supplements (box 21 on the T4A(OAS) slip)	<b>146 +</b>			
Add lines 144, 145, and 146 (see line 250 in the guide).	=	<b>► 147 +</b>		
Add lines 101, 104 to 143, and 147.		This is your <b>total income.</b> <b>150</b>	26,346	79



◀ **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 <b>total income</b> from line 150.	150	26,346	79
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 <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 +	388 42 •
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 =	388 42 ▶
Line 150 minus line 233 (if negative, enter "0"). This is your <b>net income before adjustments</b> .		234 =	25,958 37
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 =	25,958 37

## 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")		260 =	25,958 37

**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 ( <b>attach</b> Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8)	421 +	776	83
Employment Insurance premiums payable on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
<b>Provincial or territorial tax</b> ( <b>attach</b> Form 428, even if the result is "0")	428 +	300	00
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable</b> .		435 = 1,076 83
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) ( <b>attach</b> Schedule 6)	453 +		•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454 +		•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +		•
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457 +		•
Tax <b>paid</b> by instalments	476 +		•
<b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)	479 +		•
Add lines 437 to 479.	These are your <b>total credits</b> .		482 =
Line 435 minus line 482	This is your <b>refund</b> or <b>balance owing</b> .		= 1,076 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.	
<b>Refund</b> 484	<b>Balance owing</b> (see line 485 in the guide) 485 1,076 83
	<b>Amount enclosed</b> 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](http://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

<b>490</b>	<b>For professional tax preparers only</b>
Name:	Issie Rabinowitz Chartered Accountant
Address:	312 Robin Lane
	Ottawa (ON)
	K1Z 7J8
Telephone:	613-722-1353

**Do not use this area**

487 <input type="checkbox"/>	488 <input type="checkbox"/>								
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**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	<b>300</b>	10,382	00	1
Age amount (if you were born in 1945 or earlier) (use federal worksheet)	(maximum \$6,446)	<b>301</b>	+		2
Spouse or common-law partner amount (if negative, enter "0")	\$10,382 minus ( 0   00 his or her net income from page 1 of your return) =	<b>303</b>	+	10,382	00 3
Amount for an eligible dependant ( <b>attach</b> Schedule 5) (if negative, enter "0")	\$10,382 minus ( his or her net income) =	<b>305</b>	+		4
Amount for children born in 1993 or later	Number of children <b>366</b> 2 x \$2,101 =	<b>367</b>	+	4,202	00 5
Amount for infirm dependants age 18 or older (use federal worksheet and <b>attach</b> Schedule 5)		<b>306</b>	+		6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,163.15)	<b>308</b>	+		● 7
on self-employment and other earnings ( <b>attach</b> Schedule 8)		<b>310</b>	+	388	42 ● 8
Employment Insurance premiums:					
through employment from box 18 and box 55 on all T4 slips	(maximum \$747.36)	<b>312</b>	+		● 9
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)		<b>317</b>	+		● 10
Canada employment amount					
(if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,051)	<b>363</b>	+		11
Public transit amount		<b>364</b>	+		12
Children's fitness amount		<b>365</b>	+		13
Home buyers' amount (see line 369 in the guide)		<b>369</b>	+		14
Adoption expenses		<b>313</b>	+		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	<b>314</b>	+		16
Caregiver amount (use federal worksheet and <b>attach</b> Schedule 5)		<b>315</b>	+		17
Disability amount (for self) (claim \$7,239 or, if you were under 18 years of age, use federal worksheet)		<b>316</b>	+		18
Disability amount transferred from a dependant (use federal worksheet)		<b>318</b>	+		19
Interest paid on your student loans		<b>319</b>	+		20
Tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)		<b>323</b>	+		21
Tuition, education, and textbook amounts transferred from a child		<b>324</b>	+		22
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		<b>326</b>	+		23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later	<b>330</b>				
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 <b>attach</b> Schedule 5)	<b>331</b>	+	(B)		
Add lines (A) and (B).	=		▶ <b>332</b>	+	24
Add lines 1 to 24.			<b>335</b>	=	25,354 42 25
Multiply the amount on line 25 by 15%.		<b>338</b>	=	3,803	16 26
Donations and gifts ( <b>attach</b> Schedule 9)		<b>349</b>	+		27
Add lines 26 and 27.					
Enter this amount on line 40 on the next page.	Total federal non-refundable tax credits	<b>350</b>	=	3,803	16 28

Go to Step 2 on the next page. ▶



## Step 2 - Federal tax on taxable income

Enter your <b>taxable income</b> from line 260 of your return.				25,958	37	29
Use the amount on line 29 to determine which <b>ONE</b> 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	25,958					30
Line 30 minus line 31 (cannot be negative)	<b>00,000 00</b>	- 40,970	- 81,941	- 127,021		31
Rate	= 25,958	=	=	=		32
Multiply line 32 by line 33.	x 15%	x 22%	x 26%	x 29%		33
Tax on base amount	= 3,893	=	=	=		34
	<b>00,000 00</b>	+ 6,146	+ 15,159	+ 26,880		35
Add lines 34 and 35.	= 3,893	=	=	=		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.		3,893	76	37	
Federal tax on split income (from line 5 of Form T1206)	<b>424</b> +				38
Add lines 37 and 38.	404 =	3,893	76		39
Enter your total federal non-refundable tax credits from line 28 of the previous page.	350	3,803	16	40	
Federal dividend tax credit (see line 425 in the guide)	<b>425</b> +	2,000	00		41
Overseas employment tax credit ( <b>attach</b> Form T626)	426 +				42
Minimum tax carryover ( <b>attach</b> Form T691)	<b>427</b> +				43
Add lines 40 to 43.	=	5,803	16		44
Line 39 minus line 44 (if negative, enter "0").	<b>Basic federal tax</b> 429 =		0	00	45
Federal foreign tax credit ( <b>attach</b> Form T2209)	405 -				46
Line 45 minus line 46 (if negative, enter "0")	<b>Federal tax</b> 406 =		0	00	47
Total federal political contributions ( <b>attach</b> receipts)	<b>409</b>				
Federal political contribution tax credit (use federal worksheet)	<b>410</b>				48
Investment tax credit ( <b>attach</b> Form T2038(IND))	<b>412</b> +				49
Labour-sponsored funds tax credit					
Net cost <b>413</b>	Allowable credit <b>414</b> +				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)	<b>415</b> +				53
Additional tax on RESP accumulated income payments ( <b>attach</b> Form T1172)	418 +				54
Add lines 52, 53, and 54.					
Enter this amount on line 420 of your return.	<b>Net federal tax</b> 420 =		0	00	55

**T1-2010****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):

T5 - EMAX Comuter Sysrtem	15,000	00	1
	+		2
	+		3
Add lines 1 to 3 and enter this amount on line 180 of your return.	180 =	15,000	00 4

Taxable amount of eligible dividends (specify):

	+		5
	+		6
	+		7
Add lines 4 to 7 and enter this amount on line 120 of your return.	120 =	15,000	00

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

Carrying charges	+		
Interest expenses	+		
Enter this amount on line 221 of your return.	221 =		



**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.

Employment income and other employment income reported on line 101 and line 104 of the return

	Column 1 You	Column 2 Your eligible spouse
Taxable part of scholarship income reported on line 130	<b>383</b> + 4	<b>384</b> + 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return ( <b>excluding</b> losses)	+ 11,346 79 5	+ 5
Tax-exempt part of working income earned on a reserve and an allowance received as an emergency volunteer	<b>385</b> + 6	<b>386</b> + 6
Add lines 3 to 6. Enter the amount even if the result is "0".	= 11,346 79 7	<b>387</b> = 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	25,958 37 9	9
Tax-exempt part of all income earned/received on a reserve and an allowance received as an emergency volunteer	<b>388</b> + 10	<b>389</b> + 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.	= 25,958 37 12	= 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")	= 25,958 37 14	<b>390</b> = 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.	11,346	79	16
Base amount	-	3,000	00 17
Line 16 minus line 17 (if negative, enter "0")	=	8,346	79 18
Rate	x	25%	19
Multiply line 18 by line 19.	=	2,086	70 20
If you had neither an eligible spouse nor an eligible dependant, enter \$931.		1,690	00 21
If you had an eligible spouse or an eligible dependant enter \$1,690.		1,690	00 21
Enter the amount from line 20 or line 21, whichever is <b>less</b> .		1,690	00 22
Enter the amount from line 15 in Step 1.		25,958	37 23
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.	-	14,587	00 24
Line 23 minus line 24 (if negative, enter "0")	=	11,371	37 25
Rate	x	15%	26
Multiply line 25 by line 26.	=	1,705	71 27
Line 22 minus line 27 (if negative, enter "0").			
Enter the amount from line 28 on line 453 of your return, <b>unless you complete Step 3</b> .			0.00 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.			29
Base amount	-	1,150	00 30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	25%	32
Multiply line 31 by line 32.	=		33
Enter the amount from line 33 or \$465, whichever is <b>less</b> .			34
Enter the amount from line 15 in Step 1.			35
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.	-		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.	x		38
Multiply line 37 by line 38.	=		39
Line 34 minus line 39 (if negative, enter "0")			40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			41
Add lines 40 and 41.			42
Enter this amount on line 453 of your return.			

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

T1-2010

# CPP Contributions on Self-Employment and Other Earnings

Schedule 8

Complete this schedule to determine the amount of your Canada Pension Plan (CPP) contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

**Attach a copy of this schedule to your return.** For more information, see line 222 in the guide.

Pensionable net self-employment earnings (amounts from line 122 and lines 135 to 143 of your return)		11,346	79	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	<b>373</b>	+		2
Add lines 1 and 2 (if negative, enter "0").	=	11,346	79	3
Enter the amount from box 26 (or if blank, box 14) on all T4 slips (this amount already includes the amount entered on line 11 of Form CPT20, if it applies).	+			4
Add lines 3 and 4.	=	11,346	79	5
<b>Total pensionable earnings</b>		3,500	00	6
Basic exemption				
<b>Earnings subject to contribution (maximum \$43,700)</b>	=	7,846	79	7
Line 5 minus line 6 (if negative, enter "0").				
Multiply the amount on line 7 by 9.9%.		776	83	8
Contributions through employment (from box 16 and box 17 on all T4 slips)				9
<b>CPP contributions payable on self-employment and other earnings:</b> Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.	=	776	83	10
<b>Deduction and tax credit for CPP contributions on self-employment and other earnings:</b> Amount from line 10	776	83	× 50% =	11
Enter the amount from line 11 on line 222 of your return and on line 310 of Schedule 1.		388	42	



T1-2010

Federal Worksheet

Line 135 - Business income

		Gross income	Net income
Walking Dogs		17,294 00	11,346 79
	Total =	17,294 00	11,346 79



# 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	<b>5605</b>		
Basic personal amount	claim \$8,943	<b>5804</b>	8,943	00 1
Age amount (if born in 1945 or earlier) (use provincial worksheet)	(maximum \$4,366)	<b>5808</b>	+	2
Spouse or common-law partner amount				
Base amount	8,353	00		
<b>Minus:</b> his or her net income from page 1 of your return	-	0	00	
<b>Result:</b> (if negative, enter "0")	8,353	00	(maximum \$7,594) ▶	<b>5812</b> + 7,594 00 3
Amount for an eligible dependant				
Base amount	8,353	00		
<b>Minus:</b> his or her net income from line 236 of his or her return	-			
<b>Result:</b> (if negative, enter "0")	=		(maximum \$7,594) ▶	<b>5816</b> + 4
Amount for infirm dependants age 18 or older (use provincial worksheet)		<b>5820</b>	+	5
CPP and QPP contributions:				
(amount from line 308 of your federal Schedule 1)	<b>5824</b>	+		• 6
(amount from line 310 of your federal Schedule 1)	<b>5828</b>	+	388	42 • 7
Employment Insurance premiums:				
(amount from line 312 of your federal Schedule 1)	<b>5832</b>	+		• 8
(amount from line 317 of your federal Schedule 1)	<b>5829</b>	+		• 9
Adoption expenses (read line 5833 in the forms book)	<b>5833</b>	+		10
Pension income amount (maximum \$1,237) (read line 5836 in the forms book)	<b>5836</b>	+		11
Caregiver amount (use provincial worksheet)	<b>5840</b>	+		12
Disability amount (for self) (read line 5844 in the forms book)	<b>5844</b>	+		13
Disability amount transferred from a dependant (use provincial worksheet)	<b>5848</b>	+		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)	<b>5852</b>	+		15
Your tuition and education amounts [attach Schedule ON(S11)]	<b>5856</b>	+		16
Tuition and education amounts transferred from a child	<b>5860</b>	+		17
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]	<b>5864</b>	+		18
Medical expenses: (read line 5868 in the forms book)	<b>5868</b>			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>	<b>5872</b>	+		22
Add lines 21 and 22.	<b>5876</b>	=		▶ + 23
Add lines 1 to 18 and line 23.	<b>5880</b>	=	16,925	42 ▶ 16,925 42 24
Non-refundable tax credit rate		x	<b>5.05%</b>	25
Multiply line 24 by line 25.	<b>5884</b>	=	854	73 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.	<b>5896</b>	=		▶ + 29
Add lines 26 and 29.				
Enter this amount on line 42.	<b>Ontario non-refundable tax credits 6150</b>	=	854	73 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**.

25,958 | 37 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
25,958   37 32		
- 0   00 33	- 37,106   00 33	- 74,214   00 33
= 25,958   37 34	=	=
x 5.05% 35	x 9.15% 35	x 11.16% 35
= 1,310   90 36	=	=
+ 0   00 37	+ 1,874   00 37	+ 5,269   00 37
= 1,310   90 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.

1,310 | 90 39

**6151** +

1,310 | 90 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.

### Ontario surtax

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

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

Add lines 50 and 51.

Add lines 49 and 52.

854 | 73 42

**6152** + 675 | 00 43

x 38.5% = **6153** + 44

x 33.67% = **6154** + 45

= 1,529 | 73 46

= 0 | 00 47

+ 48

= 49

0 | 00 50

+ 0 | 00 51

= 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** 2 x \$382 =

+ 764 | 00 55

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** x \$382 =

+ 56

Add lines 54, 55, and 56.

= 970 | 00 57

Enter the amount from line 57.

970 | 00 x 2 =

1,940 | 00 58

Enter the amount from line 53.

- 59

Line 58 minus line 59 (if negative, enter "0")

**Ontario Tax Reduction claimed**

= 1,940 | 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  
 $\times 10\% = (\text{max. } \$750) \text{ } 6275$

Total cost of ROIF eligible shares from boxes **03** and **05**  
of **LSIF** tax credit certificate(s) **B** • 66  
 $\times 5\% = (\text{max. } \$375) \text{ } 6276 +$

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 ▶ + 300.00 69

Add lines 68 and 69.

Enter the result on line 428 of your return. **Ontario tax** = 300.00 70

### Ontario Health Premium

Enter your **taxable income** from line 31. 25,958 | 37 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 <b>\$20,000</b>	<b>\$0</b>
more than <b>\$20,000</b> , but not more than <b>\$25,000</b> <span style="float: right;">[ ] - \$20,000 = [ ] x 6% = [ ]</span>	
more than <b>\$25,000</b> , but not more than <b>\$36,000</b>	<b>\$300</b>
more than <b>\$36,000</b> , but not more than <b>\$38,500</b> <span style="float: right;">[ ] - \$36,000 = [ ] x 6% = [ ] + \$300 = [ ]</span>	
more than <b>\$38,500</b> , but not more than <b>\$48,000</b>	<b>\$450</b>
more than <b>\$48,000</b> , but not more than <b>\$48,600</b> <span style="float: right;">[ ] - \$48,000 = [ ] x 25% = [ ] + \$450 = [ ]</span>	
more than <b>\$48,600</b> , but not more than <b>\$72,000</b>	<b>\$600</b>
more than <b>\$72,000</b> , but not more than <b>\$72,600</b> <span style="float: right;">[ ] - \$72,000 = [ ] x 25% = [ ] + \$600 = [ ]</span>	
more than <b>\$72,600</b> , but not more than <b>\$200,000</b>	<b>\$750</b>
more than <b>\$200,000</b> , but not more than <b>\$200,600</b> <span style="float: right;">[ ] - \$200,000 = [ ] x 25% = [ ] + \$750 = [ ]</span>	
more than <b>\$200,600</b>	<b>\$900</b>





# Provincial Worksheet

**2010**  
T1 General

Use these charts to do some of the calculations you may need to complete Form ON428, *Ontario Tax*.  
You can find more information about completing these charts in the forms book.  
Keep this worksheet for your records. **Do not attach it to the return you send us.**

## 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 on line 120 and **no amount** on line 180 of your return, complete the following:

Line 120 of your return	_____		_____	× 6.4% =	<div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div>
Enter the amount on line 6152 of Form ON428.					

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

Line 120 of your return	_____	15,000 00	1		
Line 180 of your return	_____	- 15,000 00	2	× 4.5% =	_____ 675 00 4
Line 1 minus line 2	_____	= _____	3	× 6.4% =	+ _____ 5
Add lines 4 and 5.					<div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div>
Enter the amount on line 6152 of Form ON428.	_____				= _____ 675 00 6



# Statement of Business or Professional Activities

- For each business or profession, complete a **separate** Form T2125.
- File each completed Form T2125 with your *Income Tax and Benefit Return*.
- For more information on how to complete this form, see Guide T4002, *Business and Professional Income*.

<b>Identification</b>	
Your name <b>Friedman, Deborah</b>	Your social insurance number <b>230-413-700</b>
Business name <b>Walking Dogs</b>	Account Number (15 characters)
Business address <b>480 Tweedsmuir Av.</b>	City, province, or territory <b>Ottawa ON</b> Postal code <b>K1Z 5N9</b>
Fiscal period From: <b>2010-01-01</b> To: <b>2010-12-31</b>	Was 2010 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Main product or service <b>Walking Dogs</b>	Industry code (see the appendix in Guide T4002, <i>Business and Professional Income</i> ) <b>620000</b>
Tax shelter identification number	Partnership Business Number (9 digits)
	Your percentage of the partnership <b>100.00 %</b>
Name and address of person or firm preparing this form <b>Issie Rabinowitz Chartered Accountant</b> <b>312 Robin Lane</b> <b>Ottawa ON K1Z 7J8</b>	

<b>Part 1 – Business income</b>	
2. <input checked="" type="checkbox"/> If you have business income, tick this box and complete this part. <b>Do not complete parts 1 and 2 on the same form.</b>	
Sales, commissions, or fees	<b>17,294 00 A</b>
<b>Minus</b>	
Goods and services tax and provincial sales tax (GST and PST) or harmonized sales tax (HST) (if included in sales above)	
Returns, allowances, and discounts (if included in sales above)	
<b>Total of the above two lines</b>	<b>B</b>
<b>Adjusted gross sales</b> (line A minus line B) (enter this amount on line 8000 in Part 3 below)	<b>17,294 00 C</b>

<b>Part 2 – Professional income</b>	
3. <input type="checkbox"/> If you have professional income, tick this box and complete this part. <b>Do not complete parts 1 and 2 on the same form.</b>	
Professional fees (includes work-in-progress)	<b>D</b>
<b>Minus</b>	
Goods and services tax and provincial sales tax (GST and PST) or harmonized sales tax (HST) (if included in fees above)	
Work-in-progress (WIP), end of the year, per election to exclude WIP (see Chapter 2 of the guide)	
<b>Total of the above two lines</b>	<b>E</b>
<b>Plus</b>	<b>Subtotal (line D minus line E)</b>
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of the guide)	
<b>Adjusted professional fees</b> (total of the above two lines) (enter this amount on line 8000 in Part 3 below)	<b>F</b>

Walking Dogs: 31-12-2010

**Part 3 – Gross business or professional income**

Adjusted gross sales (from line C in Part 1) or adjusted professional fees (from line F in Part 2)	8000	17,294	00	G
<b>Plus</b>				
Reserves deducted last year	8290			
Other income				
	8230			
<b>Total of the above two lines</b>				H
<b>Gross business or professional income (line G plus line H)</b>	8299	17,294	00	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166.

If GST/HST has been remitted and/or an input tax credit has been claimed, do not include GST/HST in the calculation of cost of goods sold, expenses or net income (loss) in parts 4 to 6.

**Part 4 – Cost of goods sold and gross profit**

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 on page 1		17,294	00	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300			
Purchases during the year (net of returns, allowances, and discounts)	8320			
Direct wage costs	8340			
Subcontracts	8360			
Other costs				
	8450			
<b>Total of the above five lines</b>				
<b>Minus</b>				
Closing inventory (include raw materials, goods in process, and finished goods)	8500			
	8518			
<b>Cost of goods sold</b>				J
<b>Gross profit (line I minus line J)</b>	8519	17,294	00	

**Part 5 – Net income (loss) before adjustments**

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3 on page 1		17,294	00	K
<b>Expenses (enter only the business part)</b>				
Advertising	8521	2,600	00	
Meals and entertainment (allowable part only)	8523			
Bad debts	8590			
Insurance	8690			
Interest	8710	200	00	
Business tax, fees, licences, dues, memberships, and subscriptions	8760			
Office expenses	8810			
Supplies	8811	916	42	
Legal, accounting, and other professional fees	8860	1,630	79	
Management and administration fees	8871			
Rent	8910			
Maintenance and repairs	8960			
Salaries, wages, and benefits (including employer's contributions)	9060			
Property taxes	9180			
Travel (including transportation fees, accommodations, and allowable part of meals)	9200			
Telephone and utilities	9220	600	00	
Fuel costs (except for motor vehicles)	9224			
Delivery, freight, and express	9275			
Motor vehicle expenses (not including CCA) (see Chart A on page 5)	9281			
Allowance on eligible capital property	9935			
Capital cost allowance (CCA) (from Area A on page 4)	9936			
Other expenses (specify)				
	9270			
<b>Total business expenses</b>	9368	5,947	21	L
<b>Net income (loss) before adjustments (line K minus line L)</b>	9369	11,346	79	

**Part 6 – Your net income (loss)**

Your share of the amount on line 9369 in Part 5 above	11,346	79	M
<b>Plus:</b> GST/HST rebate for partners received in the year (see Chapter 3)	9974		N
<b>Total (line M plus line N)</b>	11,346	79	
<b>Plus -</b> Other income amounts attributable solely to you			O
Other adjustments (from the chart below)			
<b>Minus:</b> Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3)			P
<b>Net income (loss) after adjustments</b> (line O minus line P)		11,346	79
<b>Minus:</b> Business-use-of-home expenses (your share of line 3 from the chart on page 3)	9945		Q
<b>Your net income (loss)</b> (line Q minus line R)	9946	11,346	79

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139.

### Calculation of business-use-of-home expenses

Heat .....		
Electricity .....		
Insurance .....		
Maintenance .....		
Mortgage interest .....		
Property taxes .....		
Other expenses (specify) .....		
	<b>Subtotal</b>	
<b>Minus :</b> Personal use part .....		
	<b>Subtotal</b>	
<b>Plus:</b> Capital cost allowance (business part only) .....		
Amount carried forward from previous year .....		
	<b>Subtotal</b>	0 00 1
<b>Minus:</b> Net income (loss) after adjustments (from line Q in Part 6 on page 2) (if negative, enter "0") .....	11,346 79	2
<b>Business-use-of-home expenses available to carry forward</b> (line 1 minus line 2) (if negative, enter "0") .....		
<b>Allowable Claim</b> (the lesser of amount 1 or 2 above) (enter your share of this amount on line 9945 in Part 6) .....		0 00 3

### Details of other partners

Name and address	Share of net income or (loss) \$	Percentage of partnership %

### Details of equity

Total business liabilities .....	<b>9931</b>	
Drawings in 2010 .....	<b>9932</b>	
Capital contributions in 2010 .....	<b>9933</b>	

### Area A – Calculation of capital cost allowance (CCA) claim

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas B and C below)	4 Proceeds of dispositions in the year (see areas D and E below)	5 * UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current year additions 1/2 x (col. 3 minus col. 4) If negative, enter "0"	7 Base amount for CCA (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)
<b>Total CCA claim for the year</b> (enter this amount, <b>minus</b> any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5 on page 2**)									

\* If you have a negative amount in this column, add it to income as a recapture on line 8230, "Other income," in Part 3 on page 1. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses," in Part 5 on page 2. Recapture and terminal loss do not apply to a class 10.1 property. For more information, see Chapter 4 of Guide T4002, *Business and Professional Income*.

\*\* For information on CCA for "Calculation of business-use-of-home expenses" on page 3, see "Special Situations" in Chapter 4 of Guide T4002, *Business and Professional Income*.

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

September 13, 2011

Mrs Deborah Friedman  
480 Tweedsmuir Av.  
Ottawa (ON),  
K1Z 5N9

Dear Deborah Friedman,

Please note that we will file your **2010 federal income tax return** electronically by EFILE. Please carefully read the attached details concerning your federal income tax return.

**Please sign the following forms where required:**

**Federal:**

- *Federal efile consent form (T183)*
- *Federal consent form (T1013)*

The **balance due** per your **federal tax return** is **\$1,076.83**. Please make your cheque payable to the *Receiver General for Canada* and write your social insurance number on the back of your cheque. Copy the information from the T7DR specimen provided to an original T7DR form, attach your cheque to the form and send it to CRA (Revenue Canada). To avoid interest and penalty charges, the payment must be made by April 30,

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

We have determined that you are eligible for the **GST tax credit**. We have ticked "Yes" to indicate that you are applying for the GST credit. You should receive **\$772.00** as indicated on the attached schedule.

We have determined that you are eligible for the **child tax benefit**. You should receive **\$6,316.66** according to the attached schedule.

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*

Your **RRSP** deduction limit for **2011** is **\$2,042.00**.

We did not use the entire amount of your **charitable donation** on your federal return. An amount of **\$3,845.00** will be carried forward for use in 2011.

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

Yours very truly,