



Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	BARRY L FRIEDMAN	232 160 929	2008	Shawinigan QC G9N 7S6

0056948

At a later date, we may review your return to verify income you reported or deductions and credits you claimed. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

**Explanation of changes and other important information**

This notice explains the results of our reassessment of your income tax return and any changes we may have made. Please refer to the "Summary" area for additional information.

We have made an adjustment according to your return as requested however only one per household can claim the children born in 1992 or later.

We have calculated allowable charitable donations and government gifts of \$21,127 based on the additional information provided.

The adjustment we processed has changed your net income, which we use to calculate amounts for the Canada Child Tax Benefit and related provincial or territorial benefits, as well as the goods and services/harmonized sales tax credit. If there is a change to any of these amounts, we will send a notice to the recipient in the near future.

We are mailing to you separately your reassessment notices for two or more taxation years. The notice for the latest taxation year will show your combined total refund or balance due. We will send you any refund to which you are entitled after we have reassessed all your returns.

We have recalculated your claim for provincial/territorial credits as a result of this reassessment. Your revised total credits are \$0.00.

Please see the "Summary" area for your revised total non-refundable tax credits.

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Linda Lizotte-MacPherson  
Commissioner of Revenue



Canada Revenue Agency  
Agence du revenu  
du Canada

SHAWINIGAN QC G9N 7S6

BARRY L FRIEDMAN  
480 TWEEDSMUIR AVE  
OTTAWA ON K1Z 5N9



Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	BARRY L FRIEDMAN	232 160 929	2008	Shawinigan QC G9N 7S6

0056949

At a later date, we may review your return to verify income you reported or deductions and credits you claimed. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

**Explanation of changes and other important information**

We have adjusted your total federal non-refundable tax credits to \$7,538.00 and your total Ontario non-refundable tax credits to \$2,872.00.

As of the date of this notice, you have unused net capital losses from other years of \$7,814. However, if you apply this amount to any year other than the current tax year, your unused balance may have to be recalculated. This is because of the different capital gains rates for those years. You can use your unused net capital losses to reduce taxable capital gains that you have reported. For more information, see our Guide T4037, "Capital Gains."

We have charged you arrears interest of \$1,397.24 on the balance you owe. We have calculated this interest to the date of this notice.

As a result of a change to your net income, we have recalculated your federal and Ontario claims for medical expenses.

If you have any questions about your reassessment, please call our Enquiries service at 1-800-959-8281. If you need to contact another area of the Agency, see the telephone listings in the government section of your telephone book.



Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	BARRY L FRIEDMAN	232 160 929	2008	Shawinigan QC G9N 7S6

Summary

0056950

Line	Description	\$ Amount on previous assessment	\$ Revised amount
150	Total income .....	0	86,101
236	Net income .....	0	86,101
260	Taxable income .....	1	86,101
350	Total federal non-refundable tax credits .....	1,595	7,538
6150	Total Ontario non-refundable tax credits .....	588	2,872
420	Net federal tax .....	0.00	9,165.29
428	Net Ontario tax .....	0.00	4,923.97
435	Total payable .....	0.00	14,089.26
437	Total income tax deducted .....	0.00	0.00
	Ontario property tax credit .....	357.65	0.00
	Ontario sales tax credit .....	190.75	0.00
479	Total Ontario tax credits .....	548.40	0.00
482	Total credits .....	548.40	0.00
	Subtotal .....	548.40	14,089.26
	(Total payable minus Total credits)		
	Change to tax payable .....	DR	14,637.66
	(Revised subtotal - Previous subtotal)		
	Adjustment to arrears interest .....	DR	1,397.24
	Balance from this reassessment .....	DR	16,034.90
	Balance .....	DR	16,034.90



Canada Revenue  
Agency

Agence du revenu  
du Canada

# NOTICE OF REASSESSMENT

T491 E (11)

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Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	BARRY L FRIEDMAN	232 160 929	2009	Shawinigan QC G9N 7S6

0056951

At a later date, we may review your return to verify income you reported or deductions and credits you claimed. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

## Explanation of changes and other important information

This notice explains the results of our reassessment of your income tax return and any changes we may have made. Please refer to the "Summary" area for additional information.

We have made an adjustment according to your request concerning other income, however one claim on children born in 1992 or later is permitted per household.

The adjustment we processed has changed your net income, which we use to calculate amounts for the Canada Child Tax Benefit and related provincial or territorial benefits, as well as the goods and services/harmonized sales tax credit. If there is a change to any of these amounts, we will send a notice to the recipient in the near future.

We have recalculated your claim for provincial/territorial credits as a result of this reassessment. Your revised total credits are \$0.00.

Please see the "Summary" area for your revised total non-refundable tax credits.

We have adjusted your total federal non-refundable tax credits to \$1,725.00 and your total Ontario non-refundable tax credits to \$608.00.

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Linda Lizotte-MacPherson  
Commissioner of Revenue

▼ Tear off here and return the lower portion with your payment. ▼



Canada Revenue  
Agency

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Remittance  
Voucher

T491 E (11)

SHAWINIGAN QC G9N 7S6

Social insurance number

01

232 160 929

Amount owing

\$50,742.88

Do not use this area

BARRY L FRIEDMAN  
480 TWEEDSMUIR AVE  
OTTAWA ON K1Z 5N9

Amount paid

01210400010000000000002321609290000000000050742880121041

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96





Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	BARRY L FRIEDMAN	232 160 929	2009	Shawinigan QC G9N 7S6

0056952

At a later date, we may review your return to verify income you reported or deductions and credits you claimed. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

#### Explanation of changes and other important information

According to the information provided in your 2009 income tax return, you may have to make instalment payments for the 2010 tax year and any subsequent tax years. If so, we will send you an "Instalment Reminder" indicating the amount you should pay and telling you when each payment is due. However, if you have already received an "Instalment Reminder" for any payment due in 2010, you should continue to make your instalment payments by the due dates indicated on the reminder. For more information about making instalment payments, go to [www.cra.gc.ca/instalments](http://www.cra.gc.ca/instalments) or get Pamphlet P110, "Paying Your Income Tax by Instalments."

As of the date of this notice, you have unused net capital losses from other years of \$7,814. However, if you apply this amount to any year other than the current tax year, your unused balance may have to be recalculated. This is because of the different capital gains rates for those years. You can use your unused net capital losses to reduce taxable capital gains that you have reported. For more information, see our Guide T4037, "Capital Gains."

We have charged you arrears interest of \$1,401.28 on the balance you owe. We have calculated this interest to the date of this notice.

To avoid additional interest charges, you must pay the balance due by March 17, 2011.

Based on available information at the beginning of 2011, your unused Tax-Free Savings Account (TFSA) contribution room is \$15,000. For detailed information, visit My Account on our website at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount). If you become a non-resident of Canada and later make a contribution to a TFSA, you may have to pay a tax. For more information, visit our website at [www.cra.gc.ca/tfsa](http://www.cra.gc.ca/tfsa).

As a result of a change to your net income, we have recalculated your federal and Ontario claims for medical expenses.

If you have any questions about your reassessment, please call our Enquiries service at 1-800-959-8281. If you need to contact another area of the Agency, see the telephone listings in the government section of your telephone book.



Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	BARRY L FRIEDMAN	232 160 929	2009	Shawinigan QC G9N 7S6

Summary

0056953

Line	Description	\$ Amount on previous assessment	\$ Revised amount
150	Total income .....	0	110,012
236	Net income .....	0	110,012
260	Taxable income .....	1	110,012
350	Total federal non-refundable tax credits .....	1,742	1,725
6150	Total Ontario non-refundable tax credits .....	615	608
420	Net federal tax .....	0.00	20,768.96
428	Net Ontario tax .....	0.00	12,076.42
435	Total payable .....	0.00	32,845.38
437	Total income tax deducted .....	0.00	0.00
	Ontario property tax credit .....	318.47	0.00
	Ontario sales tax credit .....	142.85	0.00
479	Total Ontario tax .....	461.32	0.00
482	Total credits .....	461.32	0.00
	Subtotal .....	461.32	32,845.38
	(Total payable minus Total credits)		
	Change to tax payable .....	DR	33,306.70
	(Revised subtotal - Previous subtotal)		
	Adjustment to arrears interest .....	DR	1,401.28
	Balance from this reassessment .....	DR	34,707.98
	Previous account balance .....	DR	16,034.90
	Balance due .....	DR	50,742.88



Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	DEBORAH FRIEDMAN	230 413 700	2008	Shawinigan QC G9N 7S6

0035189

At a later date, we may review your return to verify income you reported or deductions and credits you claimed. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

**Explanation of changes and other important information**

This notice explains the results of our reassessment of your income tax return and any changes we may have made. Please refer to the "Summary" area for additional information.

We have adjusted your claim for the federal spouse or common-law partner amount to \$0 to take into account your spouse's or common-law partner's correct net income.

Please see the "Summary" area for your revised total non-refundable tax credits.

We have adjusted your total federal non-refundable tax credits to \$2,662.00 and your total Ontario non-refundable tax credits to \$525.00.

As a result of this reassessment, we have revised your federal dividend tax credit to \$2,450.00 and your Ontario dividend tax credit to \$1,536.84.

We are mailing to you separately your reassessment notices for two or more taxation years. The notice for the latest taxation year will show your combined total refund or balance due. We will send you any refund to which you are entitled after we have reassessed all your returns.

If you have any questions about your reassessment, please call our Enquiries service at 1-800-959-8281. If you need to contact another area of the Agency, see the telephone listings in the government section of your telephone book.

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Linda Lizotte-MacPherson  
Commissioner of Revenue



Canada Revenue Agency  
Agence du revenu  
du Canada

SHAWINIGAN QC G9N 7S6

DEBORAH FRIEDMAN  
480 TWEEDSMUIR AVE  
OTTAWA ON K1Z 5N9





Date	Name	Social insurance no.	Tax year	Tax centre
Feb 25, 2011	DEBORAH FRIEDMAN	230 413 700	2008	Shawinigan QC G9N 7S6

Summary

0035190

Line	Description	\$ Amount on previous assessment	\$ Revised amount
150	Total income .....	34,500	34,500
	Deductions from total income .....	420	420
236	Net income .....	34,080	34,080
260	Taxable income .....	34,080	34,080
350	Total federal non-refundable tax credits .....	4,102	2,662
6150	Total Ontario non-refundable tax credits .....	971	525
420	Net federal tax .....	0.00	0.00
428	Net Ontario tax .....	300.00	300.00
435	Total payable .....	300.00	300.00
437	Total income tax deducted .....	0.00	0.00
482	Total credits .....	0.00	0.00
	Subtotal .....	300.00	300.00
	(Total payable minus Total credits) .....		
	Balance from this reassessment .....		0.00
	Balance .....		Nil