



T1 GENERAL 2011

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

Barry L

Last name

Friedman

Mailing address: Apt. No. — Street No. Street name

480 Tweedsmuir Ave.

PO Box

RR

City

Ottawa

Prov./Terr.

ON

Postal code

K1Z 5N9

Information about you

Enter your social insurance number (SIN)

If you are not attaching a label: **2 3 2 1 6 0 9 2 9**

Year Month Day

Enter your date of birth:

1 9 4 6 1 0 0 6

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒

☐

Check the box that applies to your marital status on December 31, 2011:

(see the "Marital status" section in the guide for details)

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

Information about your spouse or common-law partner (if you checked box 1 or 2 above) (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: **2 3 0 4 1 3 7 0 0**

Enter his or her first name: **Deborah**

Enter his or her net income for 2011 to claim certain credits:

32,969 34

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:

Check this box if he or she was self-employed in 2011:

☒

Person deceased in 2011

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

Year Month Day

Do not use this area

Information about your residence

Enter your province or territory of

residence on **December 31, 2011**: **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 2011, enter the province or territory of self-employment:

Ontario

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in 2011, enter the date of:

entry Month Day

or

departure Month Day

Do not use this area

172

171



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 ☒ 1 No ☐ 2

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

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

Your authorization is valid until you file your next return. 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.

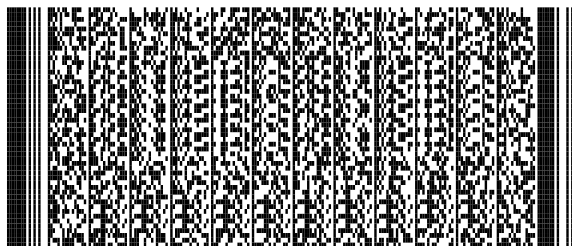
Are you applying for the GST/HST credit? Yes ☐ 1 No ☒ 2

Please answer the following question

Did you own or hold foreign property at any time in 2011 with a total cost of more than CAN\$100,000? (read the "Foreign income" section in the guide for details) **266** Yes ☐ 1 No ☒ 2

If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section in the guide.



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.

Your 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.

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 +	1,380	66
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation	115 +		
Elected split-pension amount (attach Form T1032)	116 +		
Universal Child Care Benefit (UCCB)	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 (from all T4A information slips)	125 +		
Rental income	Gross 160	1,800	00
	Net 126 +	226	00
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 =	1,606	66

Net income

Enter your total income from line 150	150	1,606	66
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips)	206		
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)	207		
RRSP deduction (see Schedule 7; attach receipts)	208 +		
Deduction for elected split-pension amount (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 =	1,606	66
Use the federal worksheet to calculate your repayment.			
Line 234 minus line 235 (if negative, enter "0")	235 =		
If you have a spouse or common-law partner, see Line 236 in the guide.			
This is your net income	236 =	1,606	66

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on all T4 slips)	248 +		
Security options deductions	249 +		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction	254 +		
Northern residents deductions (attach Form T2222)	255 +		
Additional deductions Specify:	256 +		
Add lines 244 to 256. 257 =			
Line 236 minus line 257 (if negative, enter "0")			
This is your taxable income	260 =	1,606	66

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 58 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 (from all information slips)	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 the federal worksheet)	452 +		
Working income tax benefit (attach Schedule 6)	453 +		
Refund of investment tax credit (attach Form T2038(IND))	454 +		
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +		

Employee and partner GST/HST rebate (attach Form GST370)	457 +		
Tax paid by instalments	476 +		
Provincial or territorial credits (attach Form 479 if it applies)	479 +		

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

Line 435 minus line 482

This is your **refund or balance owing**.

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 • **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, 2012.



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 460 (5 digits)	Institution number 461 (3 digits)	Account number 462 (maximum 12 digits)	CCTB 463 ☐	UCCB 491 ☐
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Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2011 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

490
For professional tax preparers only

Name:

Address:

Telephone: () –

Do not use this area

487 **488**

T1-2011

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 \$10,527	300	10,527	00	1
Age amount (if you were born in 1946 or earlier) (use the federal worksheet)	(maximum \$6,537)	301+	6,537	00	2
Spouse or common-law partner amount (if negative, enter "0") \$10,527 minus (32,969 34 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") 10,527 minus (his or her net income) =		305+			4
Amount for children born in 1994 or later Number of children 366 x \$2,131 =		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 \$2,217.60)	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 \$786.76)	312+			• 9
on self-employment and other eligible earnings (attach Schedule 13)		317+			• 10
Volunteer firefighters' amount		362+			11
Canada employment amount (If you reported employment income on line 101 or line 104, see Line 363 in the guide.)	(maximum \$1,065)	363+			12
Public transit amount		364+			13
Children's fitness amount		365+			14
Children's arts amount		370+			15
Home buyers' amount		369+			16
Adoption expenses		313+			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314+			18
Caregiver amount (use the federal worksheet and attach Schedule 5)		315+			19
Disability amount (for self) (Claim \$7,341 or, if you were under 18 years of age, use the federal worksheet)		316+			20
Disability amount transferred from a dependant (use the federal worksheet)		318+			21
Interest paid on your student loans		319+			22
Your tuition, education, and textbook amounts (attach Schedule 11)		323+			23
Tuition, education, and textbook amounts transferred from a child		324+			24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326+			25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later	330				
Minus: \$2,052 or 3% of line 236, whichever is less	–	48	20		
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+			26
Add lines 1 to 26.		335=	17,064	00	27
Federal non-refundable tax credit rate	x		15%		28
Multiply line 27 by line 28.		338=	2,559	60	29
Donations and gifts (attach Schedule 9)		349+			30
Add lines 29 and 30.					
Enter this amount on line 43 on the next page.	Total federal non-refundable tax credits	350=	2,559	60	31

Go to Step 2 on the next page

Step 2 – Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return.**1,606 66 32**

Complete the appropriate column depending on the amount on line 32.

Line 32 is
\$41,544 or lessLine 32 is more
than **\$41,544** but
not more than
\$83,088Line 32 is more
than **\$83,088** but
not more than
\$128,800Line 32 is more
than **\$128,800**

Enter the amount from line 32.

1,606 66**00,000 00**

Line 33 minus line 34 (cannot be negative)

= 1,606 66

Multiply line 35 by line 36.

= 241 00**00,000 00**

Add lines 37 and 38.

= 241 00

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 39 above.

241 00 40

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

424+ 00 41

Add lines 40 and 41.

404= 241 00 42Enter your total federal non-refundable tax credits
from line 31 of the previous page.**350 2,559 60 43**

Federal dividend tax credit

425+ 00 44Overseas employment tax credit (**attach** Form T626)**426+ 00 45**Minimum tax carryover (**attach** Form T691)**427+ 00 46**

Add lines 43 to 46.

= 2,559 60 47

Line 42 minus line 47 (if negative, enter "0")

Basic federal tax 429= 00 48Federal foreign tax credit (**attach** Form T2209)**405= 00 49**

Line 48 minus line 49 (if negative, enter "0")

Federal tax 406= 00 50Total federal political contributions
(**attach** receipts)**409**Federal political contribution tax credit
(use the federal worksheet)**(maximum \$650) 410****00 51**Investment tax credit (**attach** Form T2038(IND))**412+ 00 52**

Labour-sponsored funds tax credit

Net cost **413**Allowable credit **414+****00 53**

Add lines 51, 52, and 53.

416= 00 54

Line 50 minus line 54 (if negative, enter "0")

417= 00 55

If you have an amount on line 41 above, see Form T1206.

417= 00 55Working Income Tax Benefit advance payments received
(box 10 of the RC210 slip)**415+ 00 56**Additional tax on Registered Education Savings Plan accumulated income payments
(**attach** Form T1172)**418+ 00 57**

Add lines 55, 56, and 57.

Enter this amount on line 420 of your return.

Net federal tax 420= 00 58



Ontario Tax

ON428
T1 General – 2011

Complete this form and **attach a copy** of it to your return. For details, see the forms book.

Step 1 – Ontario non-refundable tax credits

		For internal use only	5605		
Basic personal amount	claim \$9,104	5804		9,104	00 1
Age amount (if born in 1946 or earlier) (use provincial worksheet)	(maximum \$4,445)	5808 +		4,445	00 2
Spouse or common-law partner amount					
Base amount	8,503	00			
Minus: his or her net income from page 1 of your return	32,969	34			
Result: (if negative, enter "0")	=	(maximum \$7,730)	5812 +		3
Amount for an eligible dependant					
Base amount	8,503	00			
Minus: his or her net income from line 236 of his or her return	=				
Result: (if negative, enter "0")	=	(maximum \$7,730)	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			5833 +		10
Pension income amount	(maximum \$1,259)		5836 +		11
Caregiver amount (use provincial worksheet)			5840 +		12
Disability amount (for self)			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 \$2,061 or 3% of line 236 of your return, whichever is less.	=	48 20	20		
Line 19 minus line 20 (if negative, enter "0")	=		21		
Allowable amount of medical expenses for other dependants (use provincial worksheet)	5872 +		22		
Add lines 21 and 22.	5876 =		23		
Add lines 1 through 18, and line 23.	5880 =	13,549	00	▶	13,549 00 24
Ontario non-refundable tax credit rate				×	5.05% 25
Multiply line 24 by line 25.	5884 =	684	22		26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	×	5.05% =			27
Amount from line 347 of your federal Schedule 9	×	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 =	684 22 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**)

Complete the appropriate column depending on the amount on line 31.

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 incomeLine 31 is
\$37,774 or lessLine 31 is more than
\$37,774 but not
more than \$75,550Line 31 is more
than \$75,550

	1,606	66	32
—	0	00	33
=	1,606	66	34
×	5.05%		35
=	81	14	36
+	0	00	37
=	81	14	38

Go to Step 3

Go to Step 3

–	37,774	00	32
=			33
=			34
×	9.15%		35
=			36
+	1,908	00	37
=			38

Go to Step 3

–	75,550	00	32
=			33
=			34
×	11.16%		35
=			36
+	5,364	00	37
=			38

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

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 on federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of the federal Schedule 1

Add lines 42 through 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 \$4,078) × 20% (if negative, enter "0")

(Line 49 minus \$5,219) × 36% (if negative, enter "0")

Add lines 50 and 51

Add lines 49 and 52

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

If you had a spouse or common-law partner on December 31, 2011, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1993 or later

Number of dependent children **6269** × \$389 =

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** × \$389 =

Add lines 54, 55, and 56

Enter the amount from line 57

Enter the amount from line 53

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

Ontario tax reduction claimed

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

210 00 54

+ 55

+ 56

= 210 00 57

420 00 58

– 59

= 420 00

– 420 00 60

= 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

63

Line 62 minus line 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

× 5% = (max. \$375) 6275

65

Total cost of ROIF eligible shares from boxes 03 and 05

of LSIF tax credit certificate(s) B

× 5% = (max. \$375) 6276 +

66

Add lines 65 and 66.

LSIF and EO tax credits =

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" on this line.

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 ChartEnter your **taxable income** from line 31

1,606 66 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	- \$20,000 =	× 6% =	
more than \$25,000 , but not more than \$36,000	\$300		
more than \$36,000 , but not more than \$38,500	- \$36,000 =	× 6% =	+ \$300 =
more than \$38,500 , but not more than \$48,000	\$450		
more than \$48,000 , but not more than \$48,600	- \$48,000 =	× 25% =	+ \$450 =
more than \$48,600 , but not more than \$72,000	\$600		
more than \$72,000 , but not more than \$72,600	- \$72,000 =	× 25% =	+ \$600 =
more than \$72,600 , but not more than \$200,000	\$750		
more than \$200,000 , but not more than \$200,600	- \$200,000 =	× 25% =	+ \$750 =
more than \$200,600	\$900		



Application for the 2012 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant

ON-BEN
T1 General – 2011

Read the information about each of the payments in the Ontario forms book (pages 10 to 12) to see if you are eligible.

Complete the application areas that apply to you.

If you were married or living in a common-law relationship on December 31, 2011, the same spouse or common-law partner has to apply for these payments for both of you (with the **exception** of the Ontario sales tax credit).

Attach this completed form to your tax return.

The payments for these claims will be issued separately from your tax refund.

Ontario Trillium Benefit

Ontario sales tax credit (OSTC)

You must apply for the OSTC on page 1 of your income tax and benefit return.

Application for the Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if, on December 31, 2011, you resided in Ontario, and

- rent or property tax was paid by or for you for 2011,
- you lived in a student residence,
- you lived in a long-term care home, or
- you lived on a reserve and energy costs were paid by or for you.

Are you applying for the 2012 OEPTC? If **yes**, tick this box.

6118 ☒

Complete Part A below and Part B on the back of this form.

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2011, you resided in a principal residence in Northern Ontario (see definition in forms book), and

- rent or property tax was paid by or for you for 2011,
- you lived in a long-term care home, or
- you lived on a reserve and energy costs were paid by or for you.

Are you applying for the 2012 NOEC? If **yes**, tick this box.

6119 ☐

Complete Part A below and Part B on the back of this form.

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

You may qualify for the OSHPTG if, on December 31, 2011,

- you were **64 years of age or older**, and
- you owned and occupied a principal residence in Ontario, for which property tax was paid by or for you for 2011.

Are you applying for the 2012 OSHPTG? If **yes**, tick this box.

6113 ☒

Enter the total amount of property tax paid beside **box 6112** in Part A below and complete Part B on the back of this form.

Part A – Amount paid for a principal residence for 2011

If, on December 31, 2011, you and your spouse or common-law partner occupied separate principal residences for medical reasons, and you are **choosing** to apply for the OEPTC, the NOEC, or the OSHPTG individually, tick **box 6089** and enter his or her address in Part C on the back of this form.

6089 ☐

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2011.

6110

Enter the total amount of property tax paid for your principal residence in Ontario for 2011.

6112

5,674 00

Did you reside in a designated student residence in Ontario in 2011? If **yes**, tick this box.

6114 ☐

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2011.

6121

Enter the total amount paid for your accommodation in a **public** long-term care home in Ontario for 2011.

6123

Complete Part B if you are applying for the Ontario energy and property tax credit, the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant.

Part B – Declaration

In the column entitled "Amount paid for 2011", 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 residence(s) in Ontario during 2011:

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

Address	Postal Code	Number of months resident in 2011	Amount paid for 2011	Name of landlord or municipality to whom payment was made, if applicable
480 Tweedsmuir Av, Ottawa	K1Z5N9	12	5,674 00	Ottawa

Complete Part C if, on December 31, 2011, you and your spouse **occupied separate principal residences for medical reasons and you are choosing** to apply separately for the Ontario energy and property tax credit, the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant.

Part C – Involuntary separation

Enter the address of your spouse or common-law partner.



Ontario Credits

ON479
T1 General – 2011

Complete this form, and **attach a copy** to your return to claim your Ontario credits.
For more information about these credits, read the related lines in the forms book.

Ontario children's activity tax credit

Enter your total claim for the children's activity tax credit. **6309** x 10% = + **1**

Ontario political contribution tax credit

Ontario political contributions made in 2011 **6310** **2**
Credit calculated for line 3 on the *Provincial Worksheet* (maximum \$1,240) + **3**

Ontario focused flow-through share tax credit

Enter the total expenses reported on Form T1221. **6266** x 5% = + **4**
Add lines 1, 3, and 4. **If you are not claiming Ontario tax credits for self-employed individuals,**
enter the amount from line 5 on line 479 of your return. = **5**

Ontario tax credits for self-employed individuals

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 8 in the forms book. **6322** + **6**

Ontario co-operative education tax credit

See page 8 in the forms book. **6320** + **7**

Add lines 5, 6, and 7.

Enter the result on line 479 of your return. **Ontario credits** = **8**

**CALCULATION OF CUMULATIVE NET INVESTMENT LOSS (CNIL)
TO DECEMBER 31, 2011**

- Use this form if you had any **investment income** or **investment expenses** for 2011.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2011, you should still complete this form if you had any investment income or expenses in 2011.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- If you need more information, contact us at **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm property or qualified small business corporation shares in 2011, you should start by completing Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 – Investment expenses claimed on your 2011 return

Carrying charges and interest expenses (from line 221)		1	
Net rental losses (from line 126)	+	2	
Limited or non-active partnership losses (from line 122) other than allowable capital losses	+	3	
Limited partnership losses of other years after 1985 (from line 251)	+	4	
50% of exploration and development expenses (from line 224)	+	5	
Any other investment expenses claimed in 2011 to earn property income (see the list of other investment expenses below)	6808 +	6	
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0." Otherwise, enter the lesser of line 15 in Chart A, or the amount you claimed on line 253 of your return.	+	7	
Total investment expenses claimed in 2011 (total of lines 1 to 7)	=		A

Part 2 – Investment income reported on your 2011 return

Investment income (from lines 120 and 121)		8	
Net rental income, including recaptured capital cost allowance (from line 126)	+ 226 00	9	
Net income from limited or non-active partnership (from line 122) other than taxable capital gains	+	10	
Any other property income reported in 2011 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810 +	11	
50% of income from the recovery of exploration and development expenses (from line 130)	6811 +	12	
Additional investment income: If you did not complete Chart A on the back of this form, enter "0." Otherwise, enter the amount from line 17 in Chart A.	+	13	
Total investment income reported in 2011 (total of lines 8 to 13)	= 226 00		226 00 B

Other investment expenses

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming losses claimed by a non-active partner or a limited partner.

Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j) • interest paid on money borrowed to: i) buy an income-averaging annuity contract; ii) pay a premium under a registered retirement savings plan; iii) make a contribution to a registered pension plan; or iv) make a contribution to a deferred profit-sharing plan.

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from Net Income Stabilization Account (NISA) Fund No. 2.

Do not include: • income amounts that relate to business income • payments received from an income-averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2).

Do not use this area**6813**

Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2011 (from line A in Part 1)	14			
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2010. If you did not complete Form T936 for 2010, see note 1 below.	+	15		
Cumulative investment expenses (total of lines 14 and 15)	=		▶	16
Total investment income reported in 2011 (from line B in Part 2)		226 00	17	
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2010. If you did not complete Form T936 for 2010, see note 2 below.	+		18	
Cumulative investment income (total of lines 17 and 18)	=	226 00	▶	19
Cumulative net investment loss (CNIL) to December 31, 2011 (line 16 minus line 19; if negative, enter "0")			=	C

If you are claiming a capital gains deduction on your 2011 return, enter the amount from line C on line 28 of Form T657 for 2011.

Notes

1. To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2010 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
2. To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2010 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets)				1
Enter the amount from line 173 of Schedule 3	+			2
Line 1 plus line 2 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 4 to 14, and enter "0" on line 15.	=			3
Enter the amount from line 1 above (if negative, enter "0").				4
Enter the total of the amounts from lines 107, 110, and 124 of Schedule 3 (if negative, show it in brackets)			5	
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines 6683 and 6690 on Form T2017. Otherwise, enter the amount from line 5 on line 7.	+		6	
Line 5 plus line 6 (if negative, enter "0")	=		7	
Enter 1/2 of line 7			-	8
Line 4 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 14, and enter "0" on line 15.	=			9
Total net non-eligible taxable capital gains (line 3 or line 9, whichever is less). If the amount on this line includes an amount from a T3 slip, complete lines 11 to 13 below. Otherwise, enter "0" on line 14.				10
Enter the amount from box 21 of all 2011 T3 slips		5334		11
Enter the amount from box 30 of all 2011 T3 slips	-			12
Line 11 minus line 12	=	5365		13
Enter 1/2 of line 13			-	14
Additional investment income (line 10 minus line 14; if negative, enter "0")	=			15



STATEMENT OF REAL ESTATE RENTALS

For more information on how to complete this statement, see guide T4036, *Rental Income*.

1

Identification									
Your name Barry L Friedman						Your social insurance number 2 3 2 1 6 0 9 2 9			
For the period from:	Year 2 0 1 1	Month 1 1	Day 0 1	to:	Year 2 0 1 1	Month 1 2	Day 3 1	Was this the final year of your rental operation? Yes ☐ No ☒	
Name and address of person or firm preparing this form Name: _____ Address: _____ Name of Business: _____						Partnership Business Number (9 digits) _____ Tax shelter identification number _____			
☒ Sole proprietorship ☐ Partnership						Industry code 5 3 1 1 1 1			
Account Number (15 characters) _____ Your percentage of ownership % 5 3 1 1 1 1									

Details of other co-owners and partners									
First Name: _____	Last Name: _____	Sin: _____	Share of net income or (loss)	Percentage of ownership					
Address: _____				%					
First Name: _____	Last Name: _____	Sin: _____	Share of net income or (loss)	Percentage of ownership					
Address: _____				%					
First Name: _____	Last Name: _____	Sin: _____	Share of net income or (loss)	Percentage of ownership					
Address: _____				%					
First Name: _____	Last Name: _____	Sin: _____	Share of net income or (loss)	Percentage of ownership					
Address: _____				%					

Income			
Address of property 1037 Oak Lane South		Number of units 1	Gross rents
City Sharbot Lake	Province ON	Postal Code K 0 H 2 P 0	
Enter the total of your gross rents		8141	1,800 00
Other related income (for example, premiums and leases, sharecropping)		8230	
Gross rental income – (enter this amount on line 160 of your income tax return)		8299	1,800 00 a

Expenses			
	Total expense	Personal portion	
Advertising	8521	19 00	
Insurance	8690	160 00	
Interest	8710		
Maintenance and repairs	8960	375 00	
Management and administration fees	8871		
Motor vehicle expenses (not including capital cost allowance)	9281		
Office expenses	8810	25 00	
Legal, accounting, and other professional fees	8860		
Property taxes	9180	545 00	
Salaries, wages, and benefits (including employer's contributions)	9060		
Travel	9200		
Utilities	9220	400 00	
Other expenses	9270		
Total	1,524 00	9949	
Deductible expenses (total expenses minus personal portion)			1,524 00 b
Net income (loss) before adjustments (line a minus line b)		9369	276 00
Co-owners – Your share of line 9369 above			276 00 c
Minus – Other expenses of the co-owner		9945	
Subtotal			276 00
Plus – Recaptured capital cost allowance (for details, see Chapter 3) Co-owners – Your share of the amount		9947	
Subtotal			276 00
Minus – Terminal loss (for details, see Chapter 3) Co-owners – Your share of the amount		9948	
Subtotal			276 00
Minus – Capital cost allowance (from Area A on the back)		9936	50 00
Net income (loss) – If you are a sole proprietor or a co-owner, enter this amount on line 9946.			226 00 d
Partnerships – Your share of line d above			226 00
Plus – GST/HST rebate for partners received in the year		9974	
Minus – Other expenses of the partner		9943	
Your net income (loss) – Enter this amount on line 126 of your income tax return.		9946	226 00

Area A – Calculation of capital cost allowance 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 capital cost allowance (col. 5 minus col. 6)	8 Rate %	9 CCA for the year (col. 7 x col. 8 or a lesser amount)	10 UCC at the end of the year (col. 5 minus col. 9)
1		2,500 00		2,500 00	1,250 00	1,250 00	4	50 00	2,450 00
Total CCA claim for the year**								50 00	

* If you have a negative amount in this column, add it to income as a recapture under "Recaptured capital cost allowance" on line 9947 on page 1 of this form. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss under "Terminal loss" on line 9948 on page 1 of this form. For more information, read Chapter 3 of Guide T4036, *Rental Income*

**Sole proprietors and partnerships: Enter the total claim on line 9936 on page 1 of this form. Co-owners: Enter only your share of the total claim on line 9936.

Area B – Details of equipment and other property additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Column 3 minus Column 4)
1	Re-build front porch	2,500 00		2,500 00
Total equipment and other property additions in the year				9925 2,500 00

Area C – Details of building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Column 3 minus Column 4)
Total building additions in the year				9927

Area D – Details of equipment and other property dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Column 3 minus Column 4)
Total equipment and other property dispositions in the year				9926

Note: If you disposed of rental property in the year, see Chapter 3 in guide T4036, *Rental Income* for information about your proceeds of disposition.

Area E – Details of building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Column 3 minus Column 4)
Total building dispositions in the year				9928

Note: If you disposed of rental property in the year, see Chapter 3 in Guide T4036, *Rental Income*, for information about your proceeds of disposition.

Area F – Details of land additions and dispositions in the year

Cost of all land additions in the year	9923
Proceeds from all land dispositions in the year	9924