

Canada Revenue  
AgencyAgence du revenu  
du Canada**Income Tax and Benefit Return****T1 GENERAL 2012**

Complete all the sections that apply to you. For more information, see the guide.

ON **7****Identification**

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.

**O N**

Postal code

**K 1 Z 5 N 9****Information about you**Enter your social insurance  
number (SIN):**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 :

**Marital status**

Tick the box that applies to your marital status on December 31, 2012:

- 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)

Enter his or her SIN:

**2 3 0 4 1 3 7 0 0**

Enter his or her first name:

**Deborah**Enter his or her net income for 2012 to claim  
certain credits:**21,813 31**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 2012:

**Person deceased in 2012**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, 2012**: **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 2012,  
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 2012, enter the date of:Month Day  
entry

or

Month Day  
departure**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](http://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 include 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.

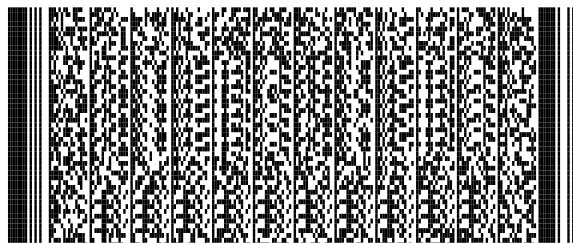
Are you applying for the GST/HST credit or the Ontario Sales Tax Credit? ..... Yes ☐ 1 No ☒ 2

**Please answer the following question**

Did you own or hold foreign property at any time in 2012 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 2012, 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 +                | 7,586  | 00        |
| CPP or QPP benefits (box 20 on the T4A(P) slip)   | 114 +                | 8,515  | 92        |
| 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 +                | 23,750 | 00        |
| Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations                     | 180                  | 23,750 | 00        |
| 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            | 4,400  | 00        |
|   | Net 126 +            | -1,294 | 50        |
| 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 <b>total income.</b>   | 150 =                | 38,557 | 42        |

## Net income

|   |       |        |    |
|---|-------|--------|----|
| Enter your <b>total income</b> from line 150  | 150   | 38,557 | 42 |
| Pension adjustment<br>(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  | 217 + |        |    |
| Moving expenses   | 219 + |        |    |
| Support payments made Total 230   | 220 + |        |    |
| Carrying charges and interest expenses (attach Schedule 4)  | 221 + |        |    |
| Deduction for CPP or QPP contributions on self-employment and other earnings<br>(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 <b>net income before adjustments</b>   | 234 = | 38,557 | 42 |
| 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 <b>net income</b> | 236 = | 38,557 | 42 |

## 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 <b>taxable income</b>   | 260 = | 38,557 | 42 |

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                         | 420   |            |           |
| CPP contributions payable on self-employment and other earnings                      | 421 +   |            |           |
| Employment Insurance premiums payable on self-employment and other eligible earnings | 430 +   |            |           |
| Social benefits repayment (enter the amount from line 235)                           | 422 +   |            |           |
| <b>Provincial or territorial tax</b>   | 428 +   | <b>450</b> | <b>00</b> |
| Add lines 420, 421, 430, 422, and 428.   | This is your <b>total payable</b> . 435 = <b>450 00</b> |            |           |

|  |       |  |  |
|--|-------|--|--|
| 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   | 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 + |  |  |
| <b>Provincial or territorial credits</b>                 | 479 + |  |  |

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

|                         |   |  |  |
|-------------------------|---|--|--|
| Line 435 minus line 482 | This is your <b>refund or balance owing</b> . = <b>450 00</b> |  |  |
|-------------------------|---|--|--|

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** **450 00** •

**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](http://www.cra.gc.ca/mypayment)). Your payment is due no later than April 30, 2013.

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



## Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2012 refund to the Ontario Opportunities Fund. Please see the provincial pages for details.

|   |       |          |
|---|-------|----------|
| Amount from line 484 above                      |       | <b>1</b> |
| Your donation to the Ontario Opportunities Fund | 465 – | <b>2</b> |
| Net refund (line 1 minus line 2)                | 466 = | <b>3</b> |

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 If a fee was charged for preparing this return, complete the following:**

Name of preparer: \_\_\_\_\_

Telephone: ( ) – \_\_\_\_\_

EFILE number (if applicable): **489** \_\_\_\_\_

**Do not use this area**

**487** ☐

**488** ☐

T1-2012

## 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 \$10,822                                  | 300   | 10,822 | 00   | 1    |
| Age amount (if you were born in 1947 or earlier) (use the federal worksheet)                                      | (maximum \$6,720)                               | 301+  | 6,018  | 99   | 2    |
| Spouse or common-law partner amount ( <b>attach</b> Schedule 5)   |   | 303+  |        |      | 3    |
| Amount for an eligible dependant ( <b>attach</b> Schedule 5)  |   | 305+  |        |      | 4    |
| Amount for children born in 1995 or later   |   |       |        |      |      |
| Number of children for whom you <b>are not claiming</b> the family caregiver amount                               | 366 1 x \$2,191 =                               | 2,191 | 00     | A    |      |
| Number of children for whom you <b>are claiming</b> the family caregiver amount                                   | 352 x \$4,191 =                                 |       |        | B    |      |
| Add lines A and B.  |   | 2,191 | 00     | 367+ | 5    |
| Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)  |   |       |        | 306+ | 6    |
| CPP or QPP contributions:   |   |       |        |      |      |
| through employment from box 16 and box 17 of all T4 slips   | (maximum \$2,306.70)                            | 308+  |        |      | • 7  |
| on self-employment and other earnings ( <b>attach</b> Schedule 8)   |   | 310+  |        |      | • 8  |
| Employment insurance premiums:  |   |       |        |      |      |
| through employment from box 18 and box 55 of all T4 slips   | (maximum \$839.97)                              | 312+  |        |      | • 9  |
| on self-employment and other eligible earnings ( <b>attach</b> 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 \$1,095)                               | 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 ( <b>attach</b> Schedule 5)  |   | 315+  |        |      | 19   |
| Disability amount (for self)  |   |       |        |      |      |
| (Claim \$7,546 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 ( <b>attach</b> Schedule 11)  |   | 323+  |        |      | 23   |
| Tuition, education, and textbook amounts transferred from a child   |   | 324+  |        |      | 24   |
| Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)                            |   | 326+  |        |      | 25   |
| Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1995 or later</b> |   |       |        |      |      |
|   | 330   |       |        |      |      |
| Minus: \$2,109 or 3% of line 236, whichever is <b>less</b>  |   | 1,156 | 72     |      |      |
| Subtotal (if negative, enter "0")   |   | =     |        | C    |      |
| <b>Allowable amount of medical expenses for other dependants</b>  |   |       |        |      |      |
| (do the calculation at line 331 in the guide)   | 331+  |       |        | D    |      |
| Add lines C and D.  |   | =     |        | 332+ | 26   |
| Add lines 1 to 26.  |   |       |        | 335= | 27   |
| Federal non-refundable tax credit rate  |   | x     | 15%    |      | 28   |
| Multiply line 27 by line 28.  |   | 338=  | 2,854  | 80   | 29   |
| Donations and gifts ( <b>attach</b> Schedule 9)   |   | 349+  |        |      | 30   |
| Add lines 29 and 30.  |   |       |        |      |      |
| Enter this amount on line 43 on the next page.  | <b>Total federal non-refundable tax credits</b> | 350=  | 2,854  | 80   | 31   |

**Step 2 – Federal tax on taxable income**Enter your **taxable income** from line 260 of your return.

| Enter your <b>taxable income</b> from line 260 of your return.      |                                    |               |  | <b>38,557</b>   <b>42</b> |   | <b>32</b> |                                       |               |           |           |
|---|------------------------------------|---------------|--|---------------------------|---|-----------|---------------------------------------|---------------|-----------|-----------|
| Complete the appropriate column depending on the amount on line 32. | Line 32 is <b>\$42,707</b> or less |               | Line 32 is more than <b>\$42,707</b> but not more than <b>\$85,414</b> |                           | Line 32 is more than <b>\$85,414</b> but not more than <b>\$132,406</b> |           | Line 32 is more than <b>\$132,406</b> |               |           |           |
|   |                                    |               |  |                           |   |           |                                       |               |           |           |
| Enter the amount from line 32.                                      | <b>38,557</b>                      | <b>42</b>     |  |                           |   |           |                                       | <b>33</b>     |           |           |
|   | <b>00,000</b>                      | <b>00</b>     | –  | <b>42,707</b>             | <b>00</b>   | –         | <b>85,414</b>                         | <b>00</b>     | <b>34</b> |           |
| Line 33 minus line 34 (cannot be negative)                          | =                                  | <b>38,557</b> | =  |                           |   | =         |                                       |               | <b>35</b> |           |
|   |                                    | 15%           |  |                           | 22%   |           |                                       | 26%           | <b>36</b> |           |
|   |                                    |               |  |                           |   |           |                                       |               | <b>37</b> |           |
| Multiply line 35 by line 36.  | =                                  | <b>5,783</b>  | =  |                           |   | =         |                                       |               | <b>37</b> |           |
|   |                                    | <b>00,000</b> |  | +                         | <b>6,406</b>  | <b>00</b> | +                                     | <b>15,802</b> | <b>00</b> | <b>38</b> |
|   |                                    |               |  |                           |   |           |                                       |               |           |           |
| Add lines 37 and 38.  | =                                  | <b>5,783</b>  | =  |                           |   | =         |                                       |               |           | <b>39</b> |
|   | 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.

|  |                                       |                                      |
|--|---------------------------------------|--------------------------------------|
|  | <b>5,783</b>   <b>61</b>   <b>40</b>  |                                      |
| Federal tax on split income (from line 5 of Form T1206)                                | <b>424</b> +                          | <b>41</b>                            |
| Add lines 40 and 41.   | <b>404</b> =                          | <b>5,783</b>   <b>61</b>   <b>42</b> |
| Enter your total federal non-refundable tax credits from line 31 of the previous page. | <b>350</b>                            | <b>2,854</b>   <b>80</b>   <b>43</b> |
| Federal dividend tax credit  | <b>425</b> +                          | <b>3,166</b>   <b>66</b>   <b>44</b> |
| Overseas employment tax credit ( <b>attach</b> Form T626)                              | <b>426</b> +                          | <b>45</b>                            |
| Minimum tax carryover ( <b>attach</b> Form T691)                                       | <b>427</b> +                          | <b>46</b>                            |
| Add lines 43 to 46.  | =                                     | <b>6,021</b>   <b>46</b>   <b>47</b> |
| Line 42 minus line 47 (if negative, enter "0")   | <b>Basic federal tax</b> <b>429</b> = | <b>48</b>                            |
| Federal foreign tax credit ( <b>attach</b> Form T2209)                                 | <b>405</b> –                          | <b>49</b>                            |
| Line 48 minus line 49 (if negative, enter "0")   | <b>Federal tax</b> <b>406</b> =       | <b>50</b>                            |
| Total federal political contributions ( <b>attach</b> receipts)                        | <b>409</b>                            |                                      |
| Federal political contribution tax credit (use the federal worksheet)                  | (maximum \$650) <b>410</b>            | <b>51</b>                            |
| Investment tax credit ( <b>attach</b> Form T2038(IND))                                 | <b>412</b> +                          | <b>52</b>                            |
| Labour-sponsored funds tax credit  |                                       |                                      |
| Net cost <b>413</b>  | Allowable credit <b>414</b> +         | <b>53</b>                            |
| Add lines 51, 52, and 53.  | <b>416</b> =                          | <b>54</b>                            |
| Line 50 minus line 54 (if negative, enter "0")   |                                       |                                      |
| If you have an amount on line 41 above, see Form T1206.                                | <b>417</b> =                          | <b>55</b>                            |
| Working Income Tax Benefit advance payments received (box 10 of the RC210 slip)        | <b>415</b> +                          | <b>56</b>                            |
| Special taxes (see the guide)  | <b>418</b> +                          | <b>57</b>                            |
| Add lines 55, 56, and 57.  |                                       |                                      |
| Enter this amount on line 420 of your return.  | <b>Net federal tax</b> <b>420</b> =   | <b>58</b>                            |

T1-2012

## Statement of Investment Income

Protected B when completed  
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):   | From T slips           | 23,750 00   | 1 |
|  |                        | +           | 2 |
|  |                        | +           | 3 |
| Add lines 1 to 3 and enter this amount on line 180 of your return. 180 |                        | = 23,750 00 | 4 |
| Taxable amount of eligible dividends (specify):                        | From information slips | +           | 5 |
|  |                        | +           | 6 |
|  |                        | +           | 7 |
| Total dividends (enter on line 120 of your return) 120                 |                        | = 23,750 00 |   |

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

|   |   |  |
|---|---|--|
| Specify: From information slips   |   |  |
|   | + |  |
|   | + |  |
|   | + |  |
| Income from foreign sources   | + |  |
| Total interest and other investment income (enter on line 121 of your return) 121 | = |  |

**III – Carrying charges and interest expenses** (see line 221 in the guide)

|   |   |  |
|---|---|--|
| Amount from T5013 slip  |   |  |
| Carrying charges (specify)  |   |  |
| Interest expenses (specify)   | + |  |
| Total carrying charges and interest expenses (enter on line 221 of your return) 221 | = |  |





## Ontario Tax

**ON428**  
 T1 General – 2012

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

**Step 1 – Ontario non-refundable tax credits**

|  |          | For internal use only | 5605                               |       |        |           |
|--|----------|-----------------------|------------------------------------|-------|--------|-----------|
| Basic personal amount  |          | claim \$9,405         | 5804                               | 9,405 | 00     | 1         |
| Age amount (if born in 1947 or earlier) (use provincial worksheet)   |          | (maximum \$4,592)     | 5808                               | +     | 3,935  | 84 2      |
| Spouse or common-law partner amount  |          |                       |                                    |       |        |           |
| Base amount  | 8,784    | 00                    |                                    |       |        |           |
| Minus: his or her net income from page 1 of your return  | 21,813   | 31                    |                                    |       |        |           |
| Result: (if negative, enter "0")   | =        |                       | (maximum \$7,986)                  | 5812  | +      | 3         |
| Amount for an eligible dependant   |          |                       |                                    |       |        |           |
| Base amount  | 8,784    | 00                    |                                    |       |        |           |
| Minus: his or her net income from line 236 of his or her return  | =        |                       | (maximum \$7,986)                  | 5816  | +      | 4         |
| Result: (if negative, enter "0")   | =        |                       |                                    |       |        |           |
| 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 \$1,300)     | 5836                               | +     |        | 11        |
| Caregiver amount (use provincial worksheet)  |          |                       | 5840                               | +     |        | 12        |
| Disability amount (for self)<br>(Claim \$7,598 or, if you were under 18 years of age, use the provincial worksheet.) |          |                       | 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:<br>(Read line 5868 in the forms book.)   | 5868     |                       |                                    |       | 19     |           |
| Enter \$2,128 or 3% of line 236 of your return, whichever is less.   | 1,156    | 72                    |                                    |       | 20     |           |
| Line 19 minus line 20 (if negative, enter "0")   | =        |                       |                                    |       | 21     |           |
| Allowable amount of medical expenses for other dependants<br>(use provincial worksheet)                              | 5872     | +                     |                                    |       | 22     |           |
| Add lines 21 and 22.   | 5876     | =                     |                                    | +     |        | 23        |
| Add lines 1 to 18, and line 23.  |          |                       | 5880                               | =     | 13,340 | 84 24     |
| Ontario non-refundable tax credit rate   |          |                       | x                                  |       | 5.05%  | 25        |
| Multiply line 24 by line 25.   |          |                       | 5884                               | =     | 673    | 71 26     |
| Donations and gifts:   |          |                       |                                    |       |        |           |
| Amount from line 345 of your federal Schedule 9  | x 5.05%  | =                     |                                    |       | 27     |           |
| Amount from line 347 of your federal Schedule 9  | x 11.16% | =                     | +                                  |       | 28     |           |
| Add lines 27 and 28.   | 5896     | =                     |                                    | +     |        | 29        |
| Add lines 26 and 29.   |          |                       |                                    |       |        |           |
| Enter this amount on line 42.  |          |                       | Ontario non-refundable tax credits | 6150  | =      | 673 71 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 6 – Ontario health premium.**

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

|  | Line 31 is<br>\$39,020 or less | Line 31 is more than<br>\$39,020 but not<br>more than \$78,043 | Line 31 is more than<br>\$78,043 but not<br>more than \$500,000 | Line 31 is more<br>than \$500,000 |    |
|--|--------------------------------|--|---|-----------------------------------|----|
| Enter the amount from line 31.             | 38,557 42                      |  |   |                                   | 32 |
| Line 32 minus line 33 (cannot be negative) | = 0 00                         | = 39,020 00  | = 78,043 00   | = 500,000 00                      | 33 |
| Multiply line 34 by line 35.               | x 5.05%                        | x 9.15%  | x 11.16%  | x 12.16%                          | 34 |
|  | = 1,947 15                     | =  | =   | =                                 | 35 |
|  | + 0 00                         | + 1,971 00   | + 5,541 00  | + 52,632 00                       | 36 |
| <b>Ontario tax on<br/>taxable income</b>   | = 1,947 15                     | =  | =   | =                                 | 37 |
| Add lines 36 and 37.                       |                                |  |   |                                   | 38 |
|  | Go to Step 3.                  | 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

|  |            |    |
|--|------------|----|
|  | 1,947 15   | 39 |
|  | 6151 +     | 40 |
|  | = 1,947 15 | 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 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

|  |            |    |
|--|------------|----|
|  | 673 71     | 42 |
|  | 6152 +     | 43 |
|  | 1,068 75   |    |
|  | 6153 +     | 44 |
|  | 6154 +     | 45 |
|  | = 1,742 46 | 46 |
|  | = 204 69   | 47 |
|  | + 48       |    |
|  | = 204 69   | 49 |

**Ontario surtax**

(Line 49 204 69 minus \$4,213) × 20% (if negative, enter "0") =

(Line 49 204 69 minus \$5,392) × 36% (if negative, enter "0") =

Add lines 50 and 51

Add lines 49 and 52

|  |    |
|--|----|
|  | 50 |
|  | 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 64 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, 2012, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1994 or later

Number of dependent children 6269 2 × \$401 =

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 × \$401 =

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")

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

|  |                |    |
|--|----------------|----|
|  | 217 00         | 54 |
|  | + 802 00       | 55 |
|  | + 56           |    |
|  | = 1,019 00     | 57 |
|  | 1,019 00 × 2 = | 58 |
|  | = 204 69       | 59 |
|  | = 1,833 31     | 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 Health Premium**

Go to Step 6

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 ▶

+ 450 00 65

Add lines 64 and 65.

Enter the result on line 428 of your return.

Ontario tax

= 450 00 66

**Ontario Health Premium**Enter your **taxable income** from line 31

38,557 42 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 65 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 65 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>   |   | <input type="text"/> | - \$20,000 = <input type="text"/>  | x 6% = <input type="text"/>    |
| 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>   |   | <input type="text"/> | - \$36,000 = <input type="text"/>  | x 6% = <input type="text"/>    |
|   |   |                      |                                    | + \$300 = <input type="text"/> |
| 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>   |   | <input type="text"/> | - \$48,000 = <input type="text"/>  | x 25% = <input type="text"/>   |
|   |   |                      |                                    | + \$450 = <input type="text"/> |
| 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>   |   | <input type="text"/> | - \$72,000 = <input type="text"/>  | x 25% = <input type="text"/>   |
|   |   |                      |                                    | + \$600 = <input type="text"/> |
| 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> |   | <input type="text"/> | - \$200,000 = <input type="text"/> | x 25% = <input type="text"/>   |
|   |   |                      |                                    | + \$750 = <input type="text"/> |
| more than <b>\$200,600</b>                                      | ▶ | ▶                    | ▶                                  | <b>\$900</b>                   |



## Application for the 2013 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant

**ON-BEN**  
T1 General – 2012

**Read the information about each of the payments in the Ontario forms book (pages 10 to 13) to see if you are eligible.**

**Complete** the application areas that apply to you and **attach** this form to your tax return.

To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant to which you may be entitled, use the calculator at [www.cra.gc.ca/benefits-calculator](http://www.cra.gc.ca/benefits-calculator).

If you were married or living in a common-law relationship on December 31, 2012, 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).

The payments for these claims will be issued separately from your tax refund, starting on July 10, 2013.

### 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, 2012, you resided in Ontario, and

- rent or property tax was paid by or for you for 2012,
- 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 2013 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, 2012, 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 2012,
- 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 2013 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, 2012,

- 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 2012.

Are you applying for the 2013 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 2012

If, on December 31, 2012, 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 2012.

**6110**

Enter the total amount of property tax paid for your principal residence in Ontario for 2012.

**6112**

**5,953**

**68**

Did you reside in a designated student residence in Ontario in 2012? 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 2012.

**6121**

Enter the total amount paid for your accommodation in a **public** long-term care home in Ontario for 2012.

**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 2012", 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 2012:**

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

| Address                   | Postal Code | Number of months resident in 2012 | Amount paid for 2012 | Name of landlord or municipality to whom payment was made, if applicable |
|---------------------------|-------------|-----------------------------------|----------------------|--|
| 480 Tweedsmuir Av, Ottawa | K1Z5N9      | 12                                | 5,953 68             | Ottawa   |
|                           |             |                                   |                      |  |
|                           |             |                                   |                      |  |
|                           |             |                                   |                      |  |

Complete Part C if, on December 31, 2012, you and your spouse or common-law partner **occupied separate principal residences in Ontario for medical reasons and you are choosing** to apply separately for the Ontario energy and property tax credit, the Northern Ontario energy credit, the Ontario senior homeowners' property tax grant or the Ontario healthy homes renovation tax credit.

Part C – Involuntary separation

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



## Ontario Credits

**ON479**  
 T1 General – 2012

Complete this form, and **attach a copy** to your return to claim your Ontario credits.

For more information about these credits, see the related line in the forms book.

Complete Form ON-BEN to apply for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant.

**Ontario children's activity tax credit**

Enter your total eligible expenses for the children's activity tax credit.\*

Enter the additional eligible amount for children with disabilities.\*\*

Add lines 1 and 2.

|               |          |          |
|---------------|----------|----------|
|               | <b>1</b> |          |
|               | <b>2</b> |          |
| <b>6309</b> = | x 10% =  | <b>3</b> |

**Ontario healthy homes renovation tax credit**

Enter your total eligible expenses for the healthy homes renovation tax credit reported on line 5 of Schedule ON(S12).

|             |         |          |
|-------------|---------|----------|
| <b>6311</b> | x 15% = | <b>4</b> |
|-------------|---------|----------|

**Ontario political contribution tax credit**

Ontario political contributions made in 2012

Credit calculated for line 6 on the *Provincial Worksheet*

|                   |          |          |
|-------------------|----------|----------|
| <b>6310</b>       | <b>5</b> |          |
| (maximum \$1,240) | +        | <b>6</b> |

**Ontario focused flow-through share tax credit**

Enter your total expenses reported on Form T1221.

Add lines 3, 4, 6, and 7. **If you are not claiming Ontario tax credits for self-employed individuals, enter the amount from line 8 on line 479 of your return.**

|             |        |          |
|-------------|--------|----------|
| <b>6266</b> | x 5% = | <b>7</b> |
|             | =      | <b>8</b> |

**Ontario tax credits for self-employed individuals**

Number of eligible apprentices your business or partnership hired under the Ontario apprenticeship training tax credit program

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program

Are you claiming one or more of these tax credits as a member of a partnership?

If **yes**, enter the nine digits of your business number.

|             |                                |                               |  |
|-------------|--------------------------------|-------------------------------|--|
| <b>6324</b> |                                |                               |  |
| <b>6325</b> |                                |                               |  |
| <b>6326</b> | 1 <input type="checkbox"/> Yes | 2 <input type="checkbox"/> No |  |
| <b>6327</b> |                                |                               |  |

**Ontario apprenticeship training tax credit**

See page 9 in the forms book.

|               |          |
|---------------|----------|
| <b>6322</b> + | <b>9</b> |
|---------------|----------|

**Ontario co-operative education tax credit**

See page 10 in the forms book.

|               |           |
|---------------|-----------|
| <b>6320</b> + | <b>10</b> |
|---------------|-----------|

Add lines 8, 9, and 10.

Enter the result on line 479 of your return.

|                        |   |           |
|------------------------|---|-----------|
| <b>Ontario credits</b> | = | <b>11</b> |
|------------------------|---|-----------|

\* The maximum claim is \$526 for each child who was born in 1996 or later, or who is eligible for the disability amount and was born in 1994 or later.

\*\* The additional amount is \$526 for each child who is eligible for the disability amount and for whom you claimed at least \$100 on line 1.



## Area A – Calculation of capital cost allowance claim

| 1<br>Class<br>number           | 2<br>Undepreciated<br>capital cost<br>(UCC) at the<br>start of the year | 3<br>Cost of additions<br>in the year<br>(see areas B<br>and C below) | 4<br>Proceeds of<br>dispositions in the year<br>(see areas D<br>and E below) | 5 *<br>UCC<br>after additions and<br>dispositions<br>(col. 2 plus col. 3<br>minus col. 4) | 6<br>Adjustment for<br>current-year additions<br>(1/2 x (col. 3 minus<br>col. 4)). If negative,<br>enter "0" | 7<br>Base amount for<br>capital cost<br>allowance<br>(col. 5 minus col. 6) | 8<br>Rate<br>% | 9<br>CCA<br>for the year<br>(col. 7 x col. 8 or<br>a lesser amount) | 10<br>UCC at the end<br>of the year<br>(col. 5 minus col. 9) |
|--------------------------------|---|---|--|---|--|--|----------------|---|--|
| 1                              | 2,450 00  | 1,415 85  |  | 3,865 85  | 707 92   | 3,157 92   | 4              |   | 3,865 85   |
|                                |   |   |  |   |  |  |                |   |  |
|                                |   |   |  |   |  |  |                |   |  |
|                                |   |   |  |   |  |  |                |   |  |
|                                |   |   |  |   |  |  |                |   |  |
|                                |   |   |  |   |  |  |                |   |  |
|                                |   |   |  |   |  |  |                |   |  |
|                                |   |   |  |   |  |  |                |   |  |
|                                |   |   |  |   |  |  |                |   |  |
| Total CCA claim for the year** |   |   |  |   |  |  |                |   |  |

\* 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<br>Class<br>number                                     | 2<br>Property details          | 3<br>Total cost | 4<br>Personal<br>portion<br>(if applicable) | 5<br>Rental portion<br>(Column 3 minus<br>Column 4) |
|--|--------------------------------|-----------------|---|---|
| 1  | Install water softening system | 1,415 85        |   | 1,415 85  |
|  |                                |                 |   |   |
|  |                                |                 |   |   |
| Total equipment and other property additions in the year |                                |                 |   | 9925 1,415 85                                       |

## Area C – Details of building additions in the year

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

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

| 1<br>Class<br>number  | 2<br>Property details | 3<br>Proceeds of disposition<br>(should not be more<br>than the capital cost) | 4<br>Personal<br>portion<br>(if applicable) | 5<br>Rental portion<br>(Column 3 minus<br>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<br>Class<br>number                    | 2<br>Property details | 3<br>Proceeds of disposition<br>(should not be more<br>than the capital cost) | 4<br>Personal<br>portion<br>(if applicable) | 5<br>Rental portion<br>(Column 3 minus<br>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 |



**T4A(OAS) - STATEMENT OF OLD AGE SECURITY PENSION****T4AOAS[0]**

|                      |    |          |
|----------------------|----|----------|
| Taxable pension paid | 18 | 7,586 00 |
|----------------------|----|----------|

**T4A(P) - STATEMENT OF CANADA PENSION PLAN BENEFITS****T4AP[0]**

|                               |    |          |
|-------------------------------|----|----------|
| Retirement benefit            | 14 | 8,515 92 |
| Taxable CPP benefits          | 20 | 8,515 92 |
| Number of months – retirement | 23 | 12       |

**T5 - STATEMENT OF INVESTMENT INCOME****T5[0]**

|   |    |           |
|---|----|-----------|
| Actual amount of dividends other than eligible dividends        | 10 | 19,000 00 |
| Taxable amount of dividends other than eligible dividends       | 11 | 23,750 00 |
| Dividend tax credit for dividends other than eligible dividends | 12 | 3,166 66  |