

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

Deborah E

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 0 4 1 3 7 0 0**

Year Month Day

Enter your date of birth:

1 9 5 2 0 3 1 8

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 2 1 6 0 9 2 9

Enter his or her first name:

BarryEnter his or her net income for 2012 to claim
certain credits:**38,557 42**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:

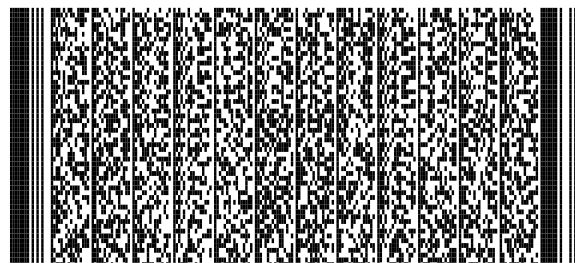
Year Month Day

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)

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.

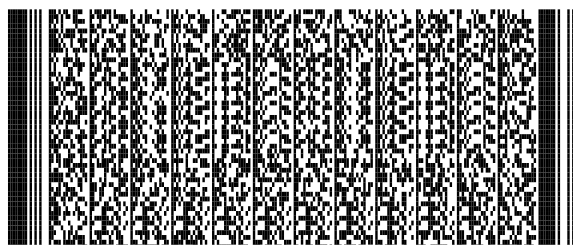
Are you applying for the GST/HST credit or the Ontario Sales Tax Credit? Yes ☐ 1 No ☒ 2

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 +		
CPP or QPP benefits (box 20 on the T4A(P) slip)	114 +	4,961	07
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		Net 126 +
Taxable capital gains (attach Schedule 3)			127 +
Support payments received	Total 156		Taxable amount 128 +
RRSP income (from all T4RSP slips)			129 +
Other income	Specify:		130 +
Self-employment income (see lines 135 to 143 in the guide)			
Business income	Gross 162	27,970	00
			Net 135 + 17,547 60
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 =	22,508	67

Net income

Enter your total income from line 150	150	22,508	67
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 +	695	36
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 =	695	36	
Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments	234 =	21,813	31
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 =	21,813	31

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on all T4 slips)	248 +		
Security options deductions	249 +		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction	254 +		
Northern residents deductions (attach Form T2222)	255 +		
Additional deductions Specify:	256 +		
Add lines 244 to 256. 257 =			
Line 236 minus line 257 (if negative, enter "0")	260 =	21,813	31
This is your taxable income	260 =	21,813	31

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	1,324	16
CPP contributions payable on self-employment and other earnings	421 +	1,390	71
Employment Insurance premiums payable on self-employment and other eligible earnings	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
Provincial or territorial tax	428 +	616	99
Add lines 420, 421, 430, 422, and 428.	This is your total payable . 435 =		3,331 86 •

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 +		
Provincial or territorial credits	479 +		

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

Line 435 minus line 482	This is your refund or balance owing .			3,331	86
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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.

Refund 484		Generally, we do not charge or refund a difference of \$2 or less.	Balance owing (see line 485 in the guide) 485	3,331	86
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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, 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 number 460 (5 digits)	Institution number 461 (3 digits)	Account number 462 (maximum 12 digits)	CCTB 463 <input type="checkbox"/>	UCCB 491 <input type="checkbox"/>
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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 2012 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 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+			2
Spouse or common-law partner amount (attach Schedule 5)		303+			3
Amount for an eligible dependant (attach Schedule 5)		305+			4
Amount for children born in 1995 or later					
Number of children for whom you are not claiming the family caregiver amount	366	x \$2,191	=	A	
Number of children for whom you are claiming the family caregiver amount	352	x \$4,191	=	B	
Add lines A and B.				367+	5
Amount for infirm dependants age 18 or older (attach 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 (attach Schedule 8)		310+	695	36	• 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 (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 \$1,095)	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 (attach 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 (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 1995 or later	330				
Minus: \$2,109 or 3% of line 236, whichever is less		654	40		
Subtotal (if negative, enter "0")		=		C	
Allowable amount of medical expenses for other dependants (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=	1,727	60	29
Donations and gifts (attach Schedule 9)		349+	220	24	30
Add lines 29 and 30.					
Enter this amount on line 43 on the next page.	Total federal non-refundable tax credits	350=	1,947	84	31

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

	21,813	31	32
Complete the appropriate column depending on the amount on line 32.	Line 32 is \$42,707 or less	Line 32 is more than \$42,707 but not more than \$85,414	Line 32 is more than \$85,414 but not more than \$132,406
Enter the amount from line 32.	21,813 31		
	00,000 00	– 42,707 00	– 85,414 00
Line 33 minus line 34 (cannot be negative)	= 21,813 31	=	=
	15%	22%	26%
Multiply line 35 by line 36.	= 3,272 00	=	=
	00,000 00	+ 6,406 00	+ 15,802 00
			+ 28,020 00
Add lines 37 and 38.	= 3,272 00	=	=
	Go to Step 3.	Go to Step 3.	Go to Step 3.

Step 3 – Net federal tax

Enter the amount from line 39 above.	3,272 00	40
Federal tax on split income (from line 5 of Form T1206)	424+	41
Add lines 40 and 41.	404= 3,272 00	3,272 00 42
Enter your total federal non-refundable tax credits from line 31 of the previous page.	350 1,947 84	43
Federal dividend tax credit	425+	44
Overseas employment tax credit (attach Form T626)	426+	45
Minimum tax carryover (attach Form T691)	427+	46
Add lines 43 to 46.	= 1,947 84	– 1,947 84 47
Line 42 minus line 47 (if negative, enter "0")	Basic federal tax 429=	1,324 16 48
Federal foreign tax credit (attach Form T2209)	405=	49
Line 48 minus line 49 (if negative, enter "0")	Federal tax 406=	1,324 16 50
Total federal political contributions (attach receipts)	409	
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410	51
Investment tax credit (attach Form T2038(IND))	412+	52
Labour-sponsored funds tax credit		
Net cost 413	Allowable credit 414+	53
Add lines 51, 52, and 53.	416=	– 54
Line 50 minus line 54 (if negative, enter "0")		
If you have an amount on line 41 above, see Form T1206.	417=	1,324 16 55
Working Income Tax Benefit advance payments received (box 10 of the RC210 slip)	415+	56
Special taxes (see the guide)	418+	57
Add lines 55, 56, and 57.		
Enter this amount on line 420 of your return.	Net federal tax 420=	1,324 16 58

T1-2012

CPP Contributions on Self-Employment and Other Earnings

Schedule 8

For more information, see line 222 in the guide.

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

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

Attach a copy of this schedule to your return.

Pensionable net self-employment earnings (amounts from line 122 and lines 135 to 143 of your return)	17,547	60	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373	+	2
Add lines 1 and 2 (if negative, enter "0").	= 17,547	60	3
Enter the amount from box 26 (or if blank, box 14) of all T4 slips (this amount already includes the amount entered on line 11 of Form CPT20, if it applies).	+		4
Total pensionable earnings (maximum \$50,100)	= 17,547	60	5
Add lines 3 and 4.	-	3,500	00
Basic exemption	-	3,500	00
Line 5 minus line 6 (if negative, enter "0")	= 14,047	60	7
Earnings subject to contribution	= 14,047	60	7
Multiply the amount on line 7 by 9.9%.	1,390	71	8
Contributions through employment (from box 16 and box 17 of all T4 slips)	x 2 =		9
CPP contributions payable on self-employment and other earnings:	= 1,390	71	10
Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.	= 1,390	71	10
Deduction and tax credit for CPP contributions on self-employment and other earnings:			
Amount from line 10	1,390	71	x 50% =
	695	36	11

Enter the amount from line 11 on both line 222 of your return and line 310 of Schedule 1.

Election to stop contributing to the Canada Pension Plan

If, in 2012, you were 60 to 70 years of age, you received a CPP or QPP retirement benefit, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2012 (other than employment income earned in Quebec) and elected to stop paying CPP contributions, you should have already completed and submitted Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, to us and your employer(s).

If you had **only self-employment** income for 2012 (or had self-employment income and your only employment income was from Quebec), and elect to stop paying CPP contributions on your self-employment earnings, enter the month in 2012 for which you choose to start this election at box 372 below. The date cannot be earlier than the month you turn 65. For example, if you turn 65 in June, you can choose any month between June and December, inclusively. If you choose the month of June, enter 06 at box 372, because June is the sixth month of the year. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income (other than employment income earned in Quebec) and self-employment income in 2012 and wanted to elect to stop paying CPP contributions, you must have completed Form CPT30 in 2012. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month following the date you gave this form to your employer. However, if you want to elect to stop paying CPP contributions on your self-employment earnings on an earlier date in 2012, enter the month you want to stop contributing in box 372 below.

To be valid, an election that begins in 2012 must be filed on or before June 15, 2014.

I elect to stop contributing to the Canada Pension Plan on
my self-employment earnings on the first day of the month
that I entered at box 372.

Month

372

T1-2012

Donations and Gifts

Schedule 9

For more information, see Line 349 in the guide and read Pamphlet P113, Gifts and Income Tax.

Attach a copy of this schedule to your return along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and Canadian low-cost housing corporations for the aged.				856	00	1
Donations made to government entities (Government of Canada, provinces or territories, municipal or public bodies performing a function of government in Canada).			+			2
Donations made to prescribed universities outside Canada.	333	+				3
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.	334	+				4
Add lines 1 to 4.						
Total eligible amount of charitable donations and government gifts			=	856	00	5
Enter your net income from line 236 of your return.	21,813	31	x 75% =	16,359	98	6

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below, and continue completing the schedule from line 340.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337		7			
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339	+	8			
Add lines 7 and 8.		=	x 25% =			9
Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less .			Total donations limit	=		10
Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is less)	340		856	00		
Eligible amount of cultural and ecological gifts (see Line 349 in the guide)	342	+				
Add lines 340 and 342.	344	=	856	00		
Enter \$200 or the amount from line 344, whichever is less .	345	-	200	00	x 15% =	346 30 00 11
Line 344 minus line 345	347	=	656	00	x 29% =	348 190 24 12
Add lines 11 and 12.						
Enter this amount on line 349 of Schedule 1.			Donations and gifts	=	220	24 13



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					
		claim \$9,405	5804	9,405	00	1		
Basic personal amount								
Age amount (if born in 1947 or earlier) (use provincial worksheet)		(maximum \$4,592)	5808	+				2
Spouse or common-law partner amount								
Base amount		8,784	00					
Minus: his or her net income from page 1 of your return		38,557	42					
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
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	+	695	36		• 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) (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: (Read line 5868 in the forms book.)		5868			19			
Enter \$2,128 or 3% of line 236 of your return, whichever is less.		654	40		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 to 18, and line 23.			5880	=	10,100	36		24
Ontario non-refundable tax credit rate			x		5.05%			25
Multiply line 24 by line 25.			5884	=	510	07		26
Donations and gifts:								
Amount from line 345 of your federal Schedule 9		200	00	x 5.05% =	10	10		27
Amount from line 347 of your federal Schedule 9		656	00	x 11.16% =	+	73	21	28
Add lines 27 and 28.		5896	=	83	31	+	83	31
Add lines 26 and 29.								
Enter this amount on line 42.			Ontario non-refundable tax credits	6150	=	593	38	30

Go to Step 2 on the next page.

Step 2 – Ontario tax on taxable incomeEnter 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 \$39,020 or less	Line 31 is more than \$39,020 but not more than \$78,043	Line 31 is more than \$78,043 but not more than \$500,000	Line 31 is more than \$500,000	
Enter the amount from line 31.	21,813 31				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
	= 1,101 57	=	=	=	35
	+ 0 00	+ 1,971 00	+ 5,541 00	+ 52,632 00	36
Ontario tax on taxable income	= 1,101 57	=	=	=	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

	1,101 57	39
	6151 +	• 40
	= 1,101 57	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

	593 38	42
	6152 +	• 43
	x 38.5% = 6153 +	• 44
	x 33.67% = 6154 +	• 45
	= 593 38	▶ – 593 38 46
		= 508 19 47
		+ 48
		= 508 19 49

Ontario surtax

(Line 49 508 | 19 minus \$4,213) × 20% (if negative, enter "0") =

(Line 49 508 | 19 minus \$5,392) × 36% (if negative, enter "0") =

Add lines 50 and 51

Add lines 49 and 52

	50
	+ 51
	= 52
	= 508 19 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 × \$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")

Basic reduction		217	00	54				
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	×	\$401 =					
		+		55				
Reduction for dependants with a mental or physical infirmity								
Number of dependants	6097	×	\$401 =					
		+		56				
Add lines 54, 55, and 56		=	217 00	57				
Enter the amount from line 57		217	00	×	2 =	434	00	58
Enter the amount from line 53		—	508	19	59			
Line 58 minus line 59 (if negative, enter "0")		Ontario tax reduction claimed		=		▶	—	60
Line 53 minus line 60 (if negative, enter "0")				=			508 19	61

Go to Step 5 on the next page

Enter the amount from line 61 on the previous page

508 | 19 | 62

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036

Line 62 minus line 63

-		63
=	508 19	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	▶	+	108 80	65
Ontario tax		=	616 99	66

Add lines 64 and 65.

Enter the result on line 428 of your return.

Ontario Health PremiumEnter your **taxable income** from line 31

21,813 | 31 | 1

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 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 \$20,000	▶ ▶ ▶	\$0	
more than \$20,000 , but not more than \$25,000	21,813 31 - \$20,000 = 1,813 31 x 6% = 108 80		
more than \$25,000 , but not more than \$36,000	▶ ▶ ▶	\$300	
more than \$36,000 , but not more than \$38,500	<input type="text"/> - \$36,000 = <input type="text"/> x 6% = <input type="text"/> + \$300 = <input type="text"/>		
more than \$38,500 , but not more than \$48,000	▶ ▶ ▶	\$450	
more than \$48,000 , but not more than \$48,600	<input type="text"/> - \$48,000 = <input type="text"/> x 25% = <input type="text"/> + \$450 = <input type="text"/>		
more than \$48,600 , but not more than \$72,000	▶ ▶ ▶	\$600	
more than \$72,000 , but not more than \$72,600	<input type="text"/> - \$72,000 = <input type="text"/> x 25% = <input type="text"/> + \$600 = <input type="text"/>		
more than \$72,600 , but not more than \$200,000	▶ ▶ ▶	\$750	
more than \$200,000 , but not more than \$200,600	<input type="text"/> - \$200,000 = <input type="text"/> x 25% = <input type="text"/> + \$750 = <input type="text"/>		
more than \$200,600	▶ ▶ ▶	\$900	



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.

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

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

Complete Part C if, on December 31, 2012, you and your spouse or common-law partner **occupied separate principal residences in Ontario for medical reasonsand youarechoosing** 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.

	1	
	2	
6309 =	x 10% =	3

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).

6311	x 15% =	4
-------------	---------	----------

Ontario political contribution tax credit

Ontario political contributions made in 2012

Credit calculated for line 6 on the *Provincial Worksheet*

6310	5	
(maximum \$1,240)	+	6

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.**

6266	x 5% =	7
	=	8

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.

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

Ontario apprenticeship training tax credit

See page 9 in the forms book.

6322 +	9
---------------	----------

Ontario co-operative education tax credit

See page 10 in the forms book.

6320 +	10
---------------	-----------

Add lines 8, 9, and 10.

Enter the result on line 479 of your return.

Ontario credits	=	11
------------------------	---	-----------

* 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.

**Statement of
Business or Professional Activities**

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

Identification			
Your name Deborah Friedman		Your social insurance number 2 3 0 4 1 3 7 0 0	
Business name Walking and Boarding Dogs		Account Number (15 characters) 2 3 0 4 1 3 7 0 0	
Business address 480 Tweedsmuir Av.		City, province, or territory Ottawa	Postal code K 1 Z 5 N 9
Fiscal period From: 2 0 1 2 0 1 0 1 To: 2 0 1 2 1 2 3 1	Was 2012 your last year of business? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Main product or service Walking and Boarding Dogs		Industry code (see the appendix in in Guide T4002, <i>Business and Professional Income</i>) 8 1 2 9 1 0	
Tax shelter identification number 2 3 0 4 1 3 7 0 0	Partnership Business Number (9 digits) 2 3 0 4 1 3 7 0 0	Your percentage of the partnership 100.00 %	
Name and address of person or firm preparing this form			

Part 1 – Business income

2. ☒ If you have business income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross sales, commissions, or fees (including GST/HST collected or collectible)	From T4A slip	+	Other	27,970 00	Total	27,970 00	A
Minus PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments		PST, GST/HST:	+	returns etc.			(i)
Subtotal (line A minus line (i))						27,970 00	B
(For those using the Quick Method) Government assistance calculated as follows:							
GST/HST collected or collectible on sales, commissions and fees eligible for the Quick Method							(ii)
For each applicable remittance rate, include (sales, commissions and fees eligible for the Quick Method plus GST/HST collected or collectible) multiplied by Quick Method remittance rate							(iii)
Subtotal (line (ii) minus line (iii))							(iv)
Adjusted gross sales (line B plus line (iv)) (enter this amount on line 8000 in Part 3 below)						27,970 00	C

Part 2 – Professional income

3. ☐ If you have professional income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible			D
Minus PST, GST/HST included in the fees, GST/HST adjustments and WIP at the end of the year if you elect to exclude it (see Chapter 2 of the guide)	PST, GST/HST:	+	returns etc.
Subtotal (line D minus line (i))			E
(For those using the Quick Method) Government assistance calculated as follows:			
GST/HST collected or collectible on professional fees eligible for the Quick Method			(ii)
For each applicable remittance rate, include (professional fees eligible for the Quick Method plus GST/HST collected or collectible) multiplied by Quick Method remittance rate			(iii)
Subtotal (line (ii) minus line (iii)) (iv)			
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of the guide)			(v)
Adjusted professional fees (line E plus lines (iv) and (v)) (enter this amount on line 8000 in Part 3 below)			F

Part 3 – Gross business or professional income

Adjusted gross sales (from line C in Part 1) or adjusted professional fees (from line F in Part 2)	8000	27,970 00	G
Plus			
Reserves deducted last year	8290		
Other income	8230		
Total of the above two lines			H
Gross business or professional income (line G plus line H)	8299	27,970 00	
Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166			

Gross business income from line 8299 in Part 3 on page 1		27,970	00
Opening inventory (include raw materials, goods in process, and finished goods)	8300		
Purchases during the year (net of returns, allowances, and discounts)	8320		
Direct wage costs	8340		
Subcontracts	8360		
Other costs	8450		
Total of the above five lines			
Minus	8500		
Closing inventory (include raw materials, goods in process, and finished goods)	8518		
Cost of goods sold			
Gross profit (line I minus line J)		8519	
		27,970	00

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3 on page 1		27,970	00	K
Expenses (enter only the business part)				
Advertising	8521	300	00	
Meals and entertainment (allowable part only)	8523			
Bad debts	8590			
Insurance	8690			
Interest	8710			
Business tax, fees, licences, dues, memberships, and subscriptions	8760			
Office expenses	8810	53	75	
Supplies	8811	3,018	00	
Legal, accounting, and other professional fees	8860			
Management and administration fees	8871			
Rent	8910			
Maintenance and repairs	8960			
Salaries, wages, and benefits (including employer's contributions)	9060			
Property taxes	9180			
Travel (including transportation fees, accomodations, and allowable part of meals)	9200			
Telephone and utilities	9220	403	20	
Fuel costs (except for motor vehicles)	9224			
Delivery, freight, and express	9275			
Motor vehicle expenses (not including CCA) (see Chart A on page 5)	9281	3,544	49	
Allowance on eligible capital property	9935			
Capital cost allowance (CCA) (from Area A on page 4)	9936			
Other expenses				
Veterinary	9270	946	38	
Total business expenses	9368	8,265	82	=
Net income (loss) before adjustments (line K minus line L)	9369	19,704	18	L

Your share of the amount on line 9369 in Part 5 above	19,704	18	M
Plus: GST/HST rebate for partners received in the year (see Chapter 3)	9974		N
Total (line M plus line N)	19,704	18	
Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3)	9943		P
Net income (loss) after adjustments (line O minus line P)	19,704	18	Q
Minus: Business-use-of-home expenses (your share of line 3 from the chart on page 3)	9945	2,156	58 R
Your net income (loss) (line Q minus line R)	9946	17,547	60

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

Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

Total (enter this amount on line 9943 in Part 6 on page 2)

Calculation of business-use-of-home expenses

Heat		1,904	00	
Electricity		2,912	00	
Insurance				
Maintenance				
Mortgage interest				
Property taxes		5,963	58	
Other expenses				
	Subtotal	10,779	58	
Minus – Personal use part		8,623	00	
	Subtotal	2,156	58	
Plus – Capital cost allowance (business part only)				
– Amount carried forward from previous year				
	Subtotal	2,156	58	¹
Minus – Net income (loss) after adjustments (from line O in Part 6 on page 2) – If negative, enter "0."		19,704	18	²
Business-use-of-home expenses available to carry forward (line 1 minus line 2) – If negative, enter "0"				
Allowable claim (the lesser of amounts 1 or 2 above) – Enter this amount on line 9945 in Part 6.		2,156	58	³

Details of other partners

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

Details of equity

Total business liabilities	9931	
Drawings in 2012	9932	
Capital contributions in 2012	9933	

Protected B when completed

Total CCA claim for the year (enter this amount, **minus** any personal part and any CCA for business-use-of-home expenses, on line 9936 in Part 5 on page 2**)

** For information on the CCA for "Calculation of business-use-of-home expenses," see Chapter 4 – "Special Situations" in the Business and Professional Income guide.

Area B – Details of equipment additions in the year

Total equipment additions in the year **9925**

Area C – Details of building additions in the year

Total building additions in the year **9927**

Area D – Details of equipment dispositions in the year

Total equipment dispositions in the year **9926****Total equipment dispositions in the year** **9926**

Area E – Details of building dispositions in the year

Total building dispositions in the year **9928**

Total building dispositions in the year **9928**

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

Note: You cannot claim capital cost allowance on land.

Chart A – Motor Vehicle Expenses

	Vehicle 1	Vehicle 2	
Enter the kilometres you drove in the tax year to earn business income	7,950 00		1
Enter the total kilometres you drove in the tax year	10,000 00		2
Fuel and oil	3,045 00		3
Interest (see Chart B below)			4
Insurance	625 00		5
Licence and registration	115 00		6
Maintenance and repairs	673 48		7
Leasing (see Chart C below)			8
Other expenses (please specify)			9
			10
Total motor vehicle expenses: Add lines 3 to 10	4,458 48		11
Business-use part: $\left(\frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11}$	= 3,544 49		12
Business Parking Fees			13
Supplementary Business Insurance			14
Add lines 12, 13, and 14	3,544 49		15
Allowable motor vehicle expenses : Enter the amount of line 15 on line 9281 on page 2		3,544 49	

Note : You can claim CCA on motor vehicles in Area A on page 4.

Chart B – Available interest expense for passenger vehicles

	Vehicle 1	Vehicle 2	
Total interest payable (accrual method) or paid (cash method) in the fiscal period			A
For passenger vehicles bought: <ul style="list-style-type: none"> • From 2001 to 2012, use \$10 • from 1997 to 2000, use \$8.33 	\$	\$	i
The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)			ii
Line i x line ii			B
Available interest expense: amount A or B , whichever is less (enter this amount on line 4 of Chart A)	\$	\$	

Chart C – Eligible leasing costs for passenger vehicles

	Vehicle 1	Vehicle 2	
Total lease charges incurred in your 2012 fiscal period for the vehicle			1
Total lease payments deducted before your 2012 fiscal period for the vehicle			2
Total number of days the vehicle was leased in your 2012 and previous fiscal periods			3
Manufacturer's list price			4
The amount on line 4 or (\$35,294 * + GST and PST, or HST on \$35,294), whichever is more			i
Line i x 85%	× 85 %	× 85 %	5
$[(\$800 * + \text{GST and PST, or HST on } \$800) \times \text{line 3}]$			ii
30			
Line ii – line 2:	=		6
$[(\$30,000 * + \text{GST and PST, or HST on } \$30,000) \times \text{line 1}]$	=		7
line 5			
Eligible leasing cost : line 6 or 7, whichever is less (Enter this amount on line 8 of Chart A above.)	\$	\$	

* Use a GST rate of 5% or HST rate applicable to your province.

Additional Information**Donations made to registered charities and other eligible registered associations**

Bnai Zion	360 00
Can. Cancer Soc.	20 00
Machson Tzvi Hersh	25 00
Machson Tzvi Hersh	40 00
Heart & Stroke	5 00
Jewish Federation	10 00
March of Dimes	10 00
MS Soc.	50 00
Ott. Food Bank	18 00
Young Israel of Ottawa	30 00
Young Israel of Ottawa	200 00
Young Israel of Ottawa	70 00
Vaad Mishmeres Mitzvos	18 00

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

Retirement benefit	14	4,961 07
Taxable CPP benefits	20	4,961 07
Number of months – retirement	23	9