

**Income Tax and Benefit Return**

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

IdentificationON **7**

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.

Postal code

ON**K1Z5N9**I understand that by providing an email address, I am **registering** for online mail and I **accept the terms and conditions** on page 10 of the guide.

Enter an email address: _____

Information about your residence

Enter your province or territory of

residence on **December 31, 2014:** **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 2014, enter the province or territory of self-employment:

OntarioIf you **became** or **ceased** to be a **resident of Canada** for income tax purposes in 2014, enter the date of:Month Day
entry

or

Month Day
departure **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 :

☒☐**Is this return for a deceased person?**

If this return is for a deceased

Year Month Day

person, enter the date of death:

Marital status

Tick the box that applies to your marital status on December 31, 2014:

- 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:

Barry

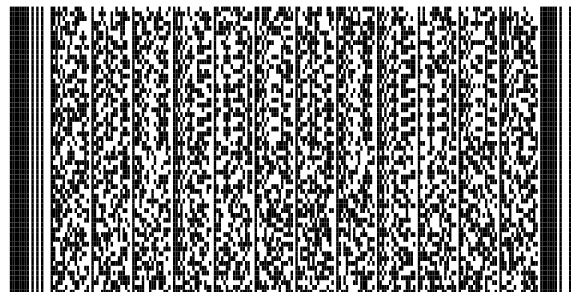
Enter his or her net income for 2014 to claim certain credits:

15,423 75

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 2014:

1 ☐**Do not use this area**

Do not use this area	172					171					
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**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 to update the National Register of Electors? Yes ☒ 1 No ☐ 2

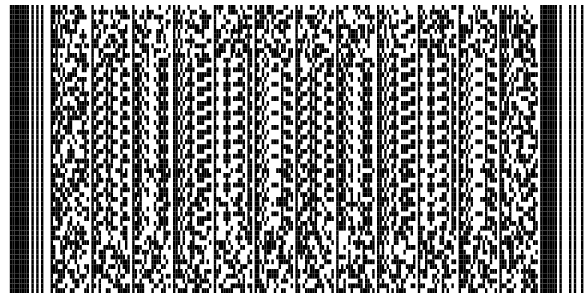
Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well as candidates at election time.

Please answer the following question

Did you own or hold foreign property at any time in 2014 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 2014, 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		
Wage loss replacement contributions (see line 101 in the guide)	103		
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 +	6,892 80
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		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 +	3,333 33
Other income	Specify:	130 +	
Self-employment income (see lines 135 to 143 in the guide)			
Business income	Gross 162 33,526 00	Net 135 +	15,302 76
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 =	25,528	89



Attach your Schedule 1 (federal tax), and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your total income from line 150		150	25,528	89
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 +			
PRPP employer contributions (amount from your PRPP contribution receipts)	205			
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 +	584	24 •
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 =		584	24	► – 584 24
Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments		234 =	24,944	65
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide). Use the federal worksheet to calculate your repayment.		235 =		•
Line 234 minus line 235 (if negative, enter "0")				
If you have a spouse or common-law partner, see line 236 in the guide. This is your net income		236 =	24,944	65

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244			
Employee home relocation loan deduction (box 37 on all T4 slips)	248 +			
Security options deductions	249 +			
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +			
Limited partnership losses of other years	251 +			
Non-capital losses of other years	252 +			
Net capital losses of other years	253 +			
Capital gains deduction	254 +			
Northern residents deductions (attach Form T2222)	255 +			
Additional deductions Specify:	256 +			
Add lines 244 to 256. 257 =				
Line 236 minus line 257 (if negative, enter "0")				
This is your taxable income		260 =	24,944	65

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 66 of Schedule 1	420	1,044	26
CPP contributions payable on self-employment and other earnings	421 +	1,168	47
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 +	352	50
Add lines 420, 421, 430, 422, and 428.	This is your total payable . 435 =		

Total income tax deducted (from all information slips)	437	333	33	•
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 =		333	33 ▶

Line 435 minus line 482	This is your refund or balance owing .		
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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 485	2,231 90 •
For more information on how to make your payment, see line 485 in the guide or go to www.cra.gc.ca/payments . Your payment is due no later than April 30, 2015.				

**Direct deposit – Enrol or update (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.
To enrol for direct deposit or to update your account information, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460** (5 digits) Institution number **461** (3 digits) Account number **462** (maximum 12 digits)

**Ontario Opportunities Fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2014 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** | | | | |

Personal information, including the social insurance number, is collected under the *Income Tax Act* to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it: refer to InfoSource (www.infosource.gc.ca), personal information bank CRA PPU 005.

Do not use this area

487

488

486

T1-2014**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 \$11,138	300	11,138	00	1
Age amount (if you were born in 1949 or earlier) (use the federal worksheet)	(maximum \$6,916)	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 1997 or later					
Number of children for whom you are not claiming the family caregiver amount	366 1 × \$2,255 =	2,255	00	5	
Number of children for whom you are claiming the family caregiver amount	352 × \$4,313 =	+		6	
Add lines 5 and 6.	=	2,255	00	▶	
		367	+	2,255	00 7
Amount for infirm dependants age 18 or older (attach Schedule 5)		306	+		8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	+		•9
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+	584	24 •10
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$913.68)	312	+		•11
on self-employment and other eligible earnings (attach Schedule 13)		317	+		•12
Volunteer firefighters' amount		362	+		13
Search and rescue volunteers' amount		395	+		14
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,127)		363	+		15
Public transit amount		364	+		16
Children's fitness amount		365	+		17
Children's arts amount		370	+		18
Home buyers' amount		369	+		19
Adoption expenses		313	+		20
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+		21
Caregiver amount (attach Schedule 5)		315	+		22
Disability amount (for self) (claim \$7,766 or, if you were under 18 years of age, use the federal worksheet)		316	+		23
Disability amount transferred from a dependant (use the federal worksheet)		318	+		24
Interest paid on your student loans		319	+		25
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		26
Tuition, education, and textbook amounts transferred from a child		324	+		27
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+	2,630	25 28
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later	330			29	
Enter \$2,171 or 3% of line 236 of your return, whichever is less .	–	748	34	30	
Line 29 minus line 30 (if negative, enter "0")	=			31	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+		32	
Add lines 31 and 32.	=		▶	332	+
Add lines 1 to 4, 7 to 28, and line 33.		335	=	16,607	49 34
Federal non-refundable tax credit rate			×	15%	35
Multiply line 34 by line 35.		338	=	2,491	12 36
Donations and gifts (attach Schedule 9)		349	+	206	32 37
Add lines 36 and 37.					
Enter this amount on line 50 on the next page.					
Total federal non-refundable tax credits		350	=	2,697	44 38

Go to Step 2 on the next page.

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

	Line 39 is \$43,953 or less	Line 39 is more than \$43,953 but not more than \$87,907	Line 39 is more than \$87,907 but not more than \$136,270	Line 39 is more than \$136,270	
Enter the amount from line 39.	24,944 65				39
Complete the appropriate column depending on the amount on line 39.					
Line 40 minus line 41 (cannot be negative)	24,944 65	43,953 00	87,907 00	136,270 00	40
Multiply line 42 by line 43.	3,741 70	6,593 00	16,263 00	28,837 00	41
Add lines 44 and 45.	3,741 70				42
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	43
					44
					45
					46

Step 3 – Net federal tax

Enter the amount from line 46.

Federal tax on split income (from line 5 of Form T1206)	424 +	3,741 70	47
Add lines 47 and 48.	404 =	3,741 70	48
			49

Enter your total federal non-refundable tax credits
from line 38 on the previous page.

Family tax cut (attach Schedule 1-A)	423 +	2,697 44	50
Federal dividend tax credit	425 +		.50A
Overseas employment tax credit (attach Form T626)	426 +		.51
Minimum tax carryover (attach Form T691)	427 +		.52
Add lines 50 to 53.	427 +	2,697 44	.53
			54
Line 49 minus line 54 (if negative, enter "0")		Basic federal tax 429 =	1,044 26 55

Federal foreign tax credit (attach Form T2209)	405 –		56
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Line 55 minus line 56 (if negative, enter "0")	Federal tax 406 =	1,044 26	57
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Total federal political contributions (attach receipts)	409	58	
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410		.59
Investment tax credit (attach Form T2038(IND))	412 +		.60
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414 +		.61
Add lines 59, 60, and 61.	416 =		62
Line 57 minus line 62 (if negative, enter "0")			
If you have an amount on line 48 above, see Form T1206.	417 =	1,044 26	63
Working income tax benefit advance payments received (box 10 of the RC210 slip)	415 +		.64
Special taxes (see line 418 in the guide)	418 +		65
Add lines 63, 64, and 65.			
Enter this amount on line 420 of your return.	Net federal tax 420 =	1,044 26	66

T1-2014

Federal Amounts Transferred from Your Spouse or Common-Law Partner

Schedule 2

For more information, see line 326 in the guide.

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's amounts shown below.**Attach a copy of this schedule to your return.**

If your spouse or common-law partner is filing a return, use the amounts that he or she entered on his or her return, schedules, and worksheet. If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on his or her return, schedules, and worksheet if he or she were filing a return. Attach his or her information slips, but do not attach his or her return, and schedules.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2014):

If his or her net income is \$34,873 or less, enter \$6,916.

Otherwise, enter the amount from line 301 of his or her Schedule 1.

353	6,916	00	1
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Amount for children born in 1997 or later: Enter the amount from line 367 of his or her Schedule 1.

361	+		2
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Pension income amount: Enter the amount from line 314 of his or her Schedule 1.

(maximum \$2,000)

355	+		3
-----	---	--	---

Disability amount: Enter the amount from line 316 of his or her Schedule 1.

357	+		4
-----	---	--	---

Tuition, education, and textbook amounts:

Enter the federal amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

360	+		5
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Add lines 1 to 5.

=	6,916	00	6
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return if it is \$43,953 or less. If his or her taxable income is more than \$43,953, enter instead the result of the following calculation: amount from line 46 of his or her Schedule 1 divided by 15%.

15,423	75	7
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Enter the total of lines 300, 308, 310, 312, 317, 362, 395, 363, 364, 365, 370, 369, and 313 of his or her Schedule 1, plus line 17 of his or her Schedule 11.

11,138	00	8
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His or her adjusted taxable income: Line 7 minus line 8 (if negative, enter "0")

351	=	4,285	75
-----	---	-------	----

-	4,285	75	9
---	-------	----	---

Line 6 minus line 9 (if negative, enter "0")

**Federal amounts transferred from
your spouse or common-law partner**

=	2,630	25	10
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Enter this amount on line 326 of your Schedule 1.

T1-2014

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. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged				808	00	1
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)	+					2
Donations made to registered universities outside Canada that are prescribed		333	+			3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations		334	+			4
Total eligible amount of charitable donations						
Add lines 1 to 4.	=			808	00	5
Enter your net income from line 236 of your return.	24,944	65	x 75% =	18,708	49	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 5or line 10, whichever is less)	340	808	00						
Eligible amount of cultural and ecological gifts (see Line 349 in the guide)	342+								
Add lines 340 and 342.	344 =	808	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 =	608	00	x 29% =	348 +	176	32	12	

First-time donor's super credit (FDSC)

For the purpose of the FDSC, an individual will be considered a "first-time donor" if neither the individual nor the individual's spouse or common-law partner (if you have one) has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

Note : If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money* made after March 20, 2013.	(Maximum \$1,000)	343=	×	25% =	341+		13
Add lines 11, 12, and 13.							
Enter this amount on line 349 of Schedule 1.							
						</	

* The amount claimed at line 343 must also be claimed at line 340 by you or your spouse or common-law partner (if you have one). Also note that if the donations are shared, the combined amount at line 343 for you and your spouse or common-law partner cannot exceed the combined amount claimed at line 340 by both of you.



Ontario Tax

ON428
 T1 General – 2014

 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 \$9,670	5804	9,670	00	1
Age amount (if born in 1949 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,721)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,032	00				
Minus: his or her net income from page 1 of your return	–	15,423	75			
Result: (if negative, enter "0")	=			(maximum \$8,211) ▶	5812	3
Amount for an eligible dependant						
Base amount	9,032	00				
Minus: his or her net income from line 236 of his or her return	–					
Result: (if negative, enter "0")	=			(maximum \$8,211) ▶	5816	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)						
			5820	+		5
CPP or QPP contributions:						
(amount from line 308 of your federal Schedule 1)			5824	+		.6
(amount from line 310 of your federal Schedule 1)			5828	+	584	.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		(maximum \$11,797)	5833	+		10
Pension income amount		(maximum \$1,337)	5836	+		11
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	+		12
Disability amount (for self)						
(Claim \$7,812 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844	+		13
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848	+		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		15
Your tuition and education amounts [use and 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 [use and attach Schedule ON(S2)]			5864	+		18
Medical expenses:						
(Read line 5868 in the forms book.)		5868			19	
Enter \$2,188 or 3% of line 236 of your return, whichever is less	–	748	34		20	
Line 19 minus line 20 (if negative, enter "0")	=				21	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)			5872	+	22	
Add lines 21 and 22.		5876	=	▶	+	23
Add lines 1 to 18, and line 23.		5880	=	10,254	24	24
Ontario non-refundable tax credit rate				×	5.05%	25
Multiply line 24 by line 25.		5884	=	517	84	26
Donations and gifts:						
Amount from line 345 of your federal Schedule 9	200	00	×	5.05%	10	27
Amount from line 347 of your federal Schedule 9	608	00	×	11.16%	67	28
Add lines 27 and 28.		5896	=	77	95	29
Add lines 26 and 29.						
Enter this amount on line 42.		Ontario non-refundable tax credits	6150	=	595	79
						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 7 – Ontario health premium.**

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

	Line 31 is \$40,120 or less	Line 31 is more than \$40,120 but not more than \$80,242	Line 31 is more than \$80,242 but not more than \$150,000	Line 31 is more than \$150,000 but not more than \$220,000	Line 31 is more than \$220,000	
Enter the amount from line 31	24,944 65					31
Line 32 minus line 33 (cannot be negative)	– 0 00	– 40,120 00	– 80,242 00	– 150,000 00	– 220,000 00	32
	= 24,944 65	=	=	=	=	33
	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	34
Multiply line 34 by line 35.	= 1,259 70	=	=	=	=	35
Add lines 36 and 37.	+ 0 00	+ 2,026 00	+ 5,697 00	+ 13,482 00	+ 21,994 00	36
Ontario tax on taxable income	= 1,259 70	=	=	=	=	37
	Go to step 3.	Go to step 3.	Go to step 3.	Go to step 3.	Go to step 3.	38

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.

	1,259 70		39
	6151 +		40
	= 1,259 70		41

Enter your Ontario non-refundable tax credits from line 30.

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 38.5% = 6153 +

Add lines 42 and 43.

Line 41 minus line 44 (if negative, enter "0")

	595 79		42
			43
	= 595 79		44
	= 663 91		45

Ontario minimum tax carryover:

Enter the amount from line 45.

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

Line 46 minus line 47 (if negative, enter "0").

Amount from line 427 of your federal Schedule 1

× 33.67% =

	663 91		46
			47
	= 663 91		48
			49

Enter the amount from line 48 or 49, whichever is less

Line 45 minus line 50 (if negative, enter "0")

	6154 –		50
	= 663 91		51

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

× 33.67% =

Add lines 51 and 52.

			52
	= 663 91		53

Complete lines 54 to 56 only if the amount at line 53 is **more than \$4,331**.

Otherwise, enter "0" on line 56 and continue completing the form.

Ontario surtax

(Line 53 663 91 minus \$4,331) × 20% (if negative, enter "0") =

(Line 53 663 91 minus \$5,543) × 36% (if negative, enter "0") =

Add lines 54 and 55.

Add lines 53 and 56.

			54
	+ 55		55
	=		56
	= 663 91		57

Ontario dividend tax credit:Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

Line 57 minus line 58 (if negative, enter "0")

	6152 –		58
	= 663 91		59

Go to Step 4 on the next page.

Enter the amount from line 59 on the previous page.

663 | **91** | **60**

If you are **not** claiming an Ontario tax reduction or if the amount at line 60 is "0", enter the amount from line 60 on line 68, and continue completing the form. Otherwise, complete lines 61 to 67 to calculate the Ontario tax reduction.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2014, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1996 or later

Number of dependent children **6269** | **1** × \$413 =**223** | **00** | **61**+ **413** | **00** | **62**

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** × \$413 =+ **63**

Add lines 61, 62 and 63.

= **636** | **00** | **64**

Enter the amount from line 64.

636 | **00** × 2 =**1,272** | **00** | **65**

Enter the amount from line 60.

– **663** | **91** | **66**

Line 65 minus line 66 (if negative, enter "0")

Ontario tax reduction claimed= **608** | **09** | **67**

Line 60 minus line 67 (if negative, enter "0")

– **608** | **09** | **67**
= **55** | **82** | **68**

Go to Step 5.

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

– **69**

Line 68 minus line 69 (if negative, enter "0")

= **55** | **82** | **70**

Go to Step 6.

Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations

6098

× 25% =

– **71**

Line 70 minus line 71 (if negative, enter "0")

= **55** | **82** | **72**

Go to Step 7.

Step 7 – Ontario health premium

If your taxable income (from line 31) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart on the next page.

Ontario health
premium+ **296** | **68** | **73**

Add lines 72 and 73.

Enter the result on line 428 of your return.

Ontario tax

= **352** | **50** | **74**

Ontario Health Premium

Enter your **taxable income** from line 31

24,944 | 65 | 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

Taxable Income	Ontario Health Premium
not more than \$20,000	\$0
more than \$20,000 , but not more than \$25,000	$\boxed{24,944} \boxed{65} - \$20,000 = \boxed{4,944} \boxed{65} \times 6\% = \boxed{296} \boxed{68}$
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500	$\boxed{} \boxed{} - \$36,000 = \boxed{} \boxed{} \times 6\% = \boxed{} \boxed{} + \$300 = \boxed{} \boxed{}$
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600	$\boxed{} \boxed{} - \$48,000 = \boxed{} \boxed{} \times 25\% = \boxed{} \boxed{} + \$450 = \boxed{} \boxed{}$
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600	$\boxed{} \boxed{} - \$72,000 = \boxed{} \boxed{} \times 25\% = \boxed{} \boxed{} + \$600 = \boxed{} \boxed{}$
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600	$\boxed{} \boxed{} - \$200,000 = \boxed{} \boxed{} \times 25\% = \boxed{} \boxed{} + \$750 = \boxed{} \boxed{}$
more than \$200,600	\$900

See the privacy notice on your return.



Application for the 2015 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

ON-BEN
T1 General – 2014

Read the information about each of the payments in the Ontario forms book (pages 11 to 14) to see if you are eligible.

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

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

If you were married or living in a common-law relationship on December 31, 2014, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2014, that spouse or common-law partner has to apply for these credits and the grant for both of you.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit.

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

You may qualify for the OEPTC if, on December 31, 2014, you resided in Ontario, and:

- rent or property tax for your principal residence was paid by or for you for 2014;
- you lived in a student residence;
- you lived in a long-term care home; or
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2014.

Are you applying for the 2015 OEPTC? If **yes**, tick this box.

6118 ☒

Complete Parts A and 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, 2014, you resided in Northern Ontario (see the definition in forms book), and:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2014;
- you lived in a long-term care home in Northern Ontario; or
- you lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2014.

Are you applying for the 2015 NOEC? If **yes**, tick this box.

6119 ☐

Complete Parts A and B on the back of this form.

Choice for delayed single OTB payment

By ticking **box 6109**, I choose to **wait until June 2016** to get my 2015 OTB entitlement. This means I will get my OTB in **one payment** at the end of the benefit year (June 2016), instead of receiving it monthly from July 2015 to June 2016.

6109 ☐

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

You may qualify for the OSHPTG if, on December 31, 2014:

- you were **64 years of age or older**; and
- you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax for 2014.

Are you applying for the 2015 OSHPTG? If **yes**, tick this box.

6113 ☐

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

Part A – Amount paid for a principal residence for 2014

If, on December 31, 2014, you and your spouse or common-law partner occupied separate principal residences for medical reasons, and you are **choosing** to apply individually for the OEPTC, the NOEC, the OSHPTG or the Ontario healthy homes renovation tax credit, tick **box 6108** and enter his or her address in Part C below.

6108 ☐

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2014.

6110

Enter the total amount of property tax paid for your principal residence in Ontario for 2014.

6112**6,657 00**

Did you reside in a designated student residence in Ontario in 2014? 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 2014.

6121

Enter the total amount paid for your accommodation in a **public** long-term care home in Ontario for 2014.

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 2014", 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 2014:

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

Address	Postal Code	Number of months resident in 2014	Amount paid for 2014	Name of landlord, municipality or supplier to whom payment was made, as applicable
480 Tweedsmuir Ave, Ottawa	K1Z5N9	12	6,657 00	Ottawa

If, on December 31, 2014, you and your spouse or common-law partner occupied separate principal residences for medical reasons, and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter his or her address below.

Part C – Involuntary separation

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



Ontario Credits

ON479
T1 General – 2014

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

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 the total amount of eligible expenses

for all your eligible children.* (maximum of \$541 for each child)

1

Enter an additional \$541 for each child who is eligible for the disability amount and for whom you claimed at least \$100 at line 1.

+

2

Add lines 1 and 2.

6309 =

× 10% =

3

* The child must have been born in 1998 or later, or if the child is eligible for the disability amount, in 1996 or later.

Ontario healthy homes renovation tax credit

Enter your total home renovation expenses from line 5 of Schedule ON(S12).

6311

× 15% =

+

4

Ontario political contribution tax credit

Ontario political contributions made in 2014

6310

5

Credit calculated for line 6 on the *Provincial Worksheet*

(maximum \$1,330)

+

6

Ontario focused flow-through share tax credit

Enter your total expenses from line 4 of Form T1221.

6266

× 5% =

+

7

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.**

=

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

6324

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

6325

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

6326

1

☐

Yes

2

☐

No

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

6327

Ontario apprenticeship training tax credit

See page 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

**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		Year		Month	Day	Year		Month	Day	Was 2014 your last year of business?											
From:		2	0	1	4	0	1	0	1	To:		2	0	1	4	1	2	3	1	Yes <input type="checkbox"/> No <input checked="" 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					Partnership Business Number (9 digits)					Your percentage of the partnership 100.00 %											
Name and address of person or firm preparing this form																					

Internet business activities	
How many Internet webpages and websites does your business earn income from? Enter "0" if none.	0
Provide the main webpage or site address(es) (also known as URL address(es)):	
http://	
http://	
http://	
http://	
http://	
Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0")	

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	33,526 00	Total	33,526 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))	33,526 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)	33,526 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)

GST/HST collected or collectible	From T4A slip	+ Other		Total		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.		(i)
---------------	----------------	--	-----

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	33,526 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	33,526 00	
--	------	-----------	--

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

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

Part 4 – Cost of goods sold and gross profit

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

Gross business income from line 8299 in Part 3 on page 1		33,526 00	I
--	--	-----------	---

Opening inventory (include raw materials, goods in process, and finished goods)	8300		
---	------	--	--

Purchases during the year (net of returns, allowances, and discounts)	8320		
---	------	--	--

Direct wage costs	8340		
-------------------	------	--	--

Subcontracts	8360		
--------------	------	--	--

Other costs	8450		
-------------	------	--	--

Total of the above five lines			
--------------------------------------	--	--	--

Minus			
--------------	--	--	--

Closing inventory (include raw materials, goods in process, and finished goods)	8500		
---	------	--	--

Cost of goods sold	8518		J
---------------------------	------	--	---

Gross profit (line I minus line J)	8519	33,526 00	
---	------	-----------	--

Part 5 – Net income (loss) before adjustmentsGross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3 on page 1 **33,526 00** K**Expenses** (enter only the business part)

Advertising	8521			
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			
Supplies	8811	2,935	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, accommodations, and allowable part of meals)	9200			
Telephone and utilities	9220	909	00	
Fuel costs (except for motor vehicles)	9224			
Delivery, freight, and express	9275			
Motor vehicle expenses (not including CCA) (see Chart A on page 5)	9281	2,726	80	
Allowance on eligible capital property	9935			
Capital cost allowance (CCA) (from Area A on page 4)	9936			
Other expenses				
Veterinary	9270	3,135	00	
Total business expenses	9368	9,705	80	
Net income (loss) before adjustments (line K minus line L)	9369	23,820	20	

Part 6 – Your net income (loss)

Your share of the amount on line 9369 in Part 5 above	23,820	20	M	
Plus: GST/HST rebate for partners received in the year (see Chapter 3)	9974			
Total (line M plus line N)	23,820	20	N	
Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3)	9943			
Net income (loss) after adjustments (line O minus line P)		23,820	20	O
Minus: Business-use-of-home expenses (your share of line 3 from the chart on page 3)	9945	8,517	44	R
Your net income (loss) (line Q minus line R)	9946	15,302	76	

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.

Part 7 – Other amounts deductible from your share of the 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.

Other amounts deductible from your share of the partnership (total of the above amounts)		
Enter this amount on line 9943, in Part 6 above		

Part 8 – Calculation of business-use-of-home expenses

Heat		2,671	00
Electricity		2,949	26
Insurance			
Maintenance		550	00
Mortgage interest			
Property taxes		6,657	56
Other expenses		1,367	62
	Subtotal	14,195	44
Minus – Personal use part		5,678	00
	Subtotal	8,517	44
Plus – Capital cost allowance (business part only)			
– Amount carried forward from previous year			
	Subtotal	8,517	44
Minus – Net income (loss) after adjustments (from line O in Part 6 on page 2) – If negative, enter "0."		23,820	20
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.		8,517	44

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 %
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 2014	9932	
Capital contributions in 2014	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.

Total equipment additions in the year **9925**

Area C – Details of building additions in the year

Total building additions in the year **9927**

Total equipment dispositions in the year **9926**

Note: If you disposed of property from your business in the year, see Chapter 4 in the *Business and Professional Income* guide for information about your proceeds of disposition.

Total building dispositions in the year **9928**

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

Total cost of all land additions in the year

9923

Total proceeds from all land dispositions in the year

9924

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	8500		1
Enter the total kilometres you drove in the tax year	10000		2
Fuel and oil	1,695 00		3
Interest (see Chart B below)			4
Insurance	743 00		5
Licence and registration	120 00		6
Maintenance and repairs	650 00		7
Leasing (see Chart C below)			8
Other expenses (please specify)			9
			10
Total motor vehicle expenses: Add lines 3 to 10	3,208 00		11
Business-use part: $\left(\frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11}$	= 2,726 80		12
Business Parking Fees			13
Supplementary Business Insurance			14
Add lines 12, 13, and 14	2,726 80		15
Allowable motor vehicle expenses : Enter the amount of line 15 on line 9281 on page 2		2,726 80	

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 2014, 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 2014 fiscal period for the vehicle			1
Total lease payments deducted before your 2014 fiscal period for the vehicle			2
Total number of days the vehicle was leased in your 2014 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**

Rambam Day School		100 00
Young Israel of Ottawa		220 00
J. Fed. Ottawa		18 00
V,M.M.		20 00
Ottawa Humane Soc		450 00

T4RSP - STATEMENT OF RRSP INCOME**T4RSP[1]**

Withdrawal and commutation payments	22	3,333 33
Income tax deducted	30	333 33

T4A(P) - STATEMENT OF CANADA PENSION PLAN BENEFITS**T4AP[1]**

Retirement benefit	14	6,892 80
Taxable CPP benefits	20	6,892 80

T4AP[2]**T4AP[3]**

Number of months – retirement	23	12
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