

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2015****Income Tax and Benefit Return**

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.

Postal code

ON K1Z5N9**Email address**

I understand that by providing an email address, I am **registering** for online mail.
I **have read** and I **accept the terms and conditions** on page 15 of the guide.

Enter an email address: _____

Information about your residence

Enter your province or territory of

residence on **December 31, 2015:** **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 2015,
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 2015, enter the date of:

Month Day
entry

or

Month Day
departure

Information about youEnter 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**
person, enter the date of death:

Year Month Day

Marital status

Tick the box that applies to your marital status on
December 31, 2015:

- 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)

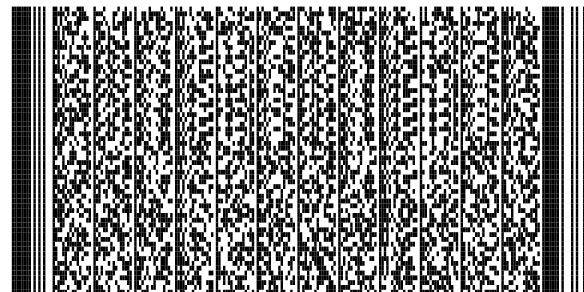
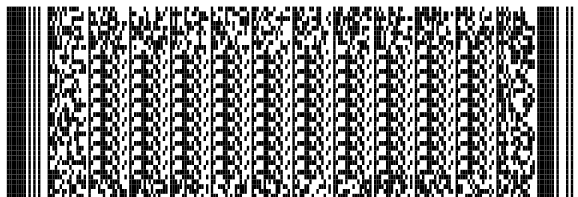
Enter his or her SIN:

2 3 2 1 6 0 9 2 9

Enter his or her first name:

BarryEnter his or her net income for 2015 to claim
certain credits:**15,693 00**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 2015:

**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.

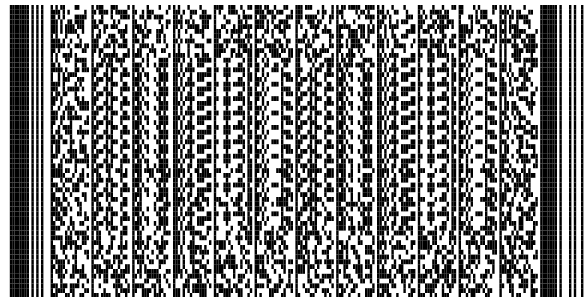
Please answer the following question

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2015, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information **266** Yes ☐ 1 No ☒ 2

If **yes** , complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2015, see "Foreign income" 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 +	7,016 00
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 +	44,796 22
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 31,146 00	Net 135 +	13,160 14
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 =		64,972 36



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	64,972	36
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 +	478	18 •
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 =		478	18	► — 478 18
Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments		234 =	64,494	18
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 =	64,494	18

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 =	64,494	18

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

Protected B when completed

5

Net federal tax: enter the amount from line 64 of Schedule 1

420 8,888 67

CPP contributions payable on self-employment and other earnings

421 + 956 35

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 + 4,301 62

Add lines 420, 421, 430, 422, and 428.

This is your **total payable**. 435 = 14,146 64

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 (WITB)

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 +

Children's fitness tax credit

Eligible fees 458

× 15% = 459 +

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**.

= 14,146 64

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.
Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Refund 484**Balance owing 485** 14,146 64

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, 2016.

**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, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, 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 2015 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 –

Net refund (line 1 minus line 2)

466 =

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 is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 005.

Do not use this area

487

488

486

T1-2015

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 \$11,327	300	11,327	00	1
Age amount (if you were born in 1950 or earlier) (use the federal worksheet)	(maximum \$7,033)	301 +			2
Spouse or common-law partner amount (attach Schedule 5)		303 +			3
Amount for an eligible dependant (attach Schedule 5)		305 +			4
Family caregiver amount for children under 18 years of age					
Number of children born for whom you are claiming the family caregiver amount	352 × \$2,093 =	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 (attach Schedule 8 or Form RC381, whichever applies)		308 +			• 7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310 +	478	18	• 8
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips	(maximum \$930.60)	312 +			• 9
on self-employment and other eligible earnings (attach Schedule 13)		317 +			• 10
Volunteer firefighters' amount		362 +			11
Search and rescue volunteers' amount		395 +			12
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,146)	363 +			13
Public transit amount		364 +			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 \$7,899 , 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 +	2,667	00	25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1998 or later	330				26
Enter \$2,208 or 3% of line 236 of your return, whichever is less .	–	1,934	83		27
Line 26 minus line 27 (if negative, enter "0")	=				28
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 +				29
Add lines 28 and 29.	=				▶ 332 +
Add lines 1 to 25, and line 30.		335 =	14,472	18	31
Federal non-refundable tax credit rate		×	15%		32
Multiply line 31 by line 32.		338 =	2,170	83	33
Donations and gifts (attach Schedule 9)		349 +			34
Add lines 33 and 34.					
Enter this amount on line 47 on the next page.	Total federal non-refundable tax credits	350 =	2,170	83	35

Continue on the next page.

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

				64,494	18	36
Complete the appropriate column depending on the amount on line 36.	Line 36 is \$44,701 or less	Line 36 is more than \$44,701 but not more than \$89,401	Line 36 is more than \$89,401 but not more than \$138,586	Line 36 is more than \$138,586		
Enter the amount from line 36.		64,494	18			37
	– 0.00	– 44,701	00	– 89,401	00	38
Line 37 minus line 38 (cannot be negative)	=	= 19,793	18	=	=	39
	× 15%	× 22%		× 26%	× 29%	40
Multiply line 39 by line 40.	=	= 4,354	50	=	=	41
	+ 0.00	+ 6,705	00	+ 16,539	00	42
Add lines 41 and 42.	=	= 11,059	50	=	=	43

Step 3 – Net federal tax

Enter the amount from line 43.

		11,059	50	44		
Federal tax on split income (from line 5 of Form T1206)		424	+		.45	
Add lines 44 and 45.		404	=	11,059	50	46

Enter your total federal non-refundable tax credits from line 35 on the previous page.

		350	2,170	83	47	
Family tax cut (attach Schedule 1-A)		423	+		.48	
Federal dividend tax credit		425	+		.49	
Overseas employment tax credit (attach Form T626)		426	+		50	
Minimum tax carryover (attach Form T691)		427	+		.51	
Add lines 47 to 51.		=	2,170	83	–	52
Line 46 minus line 52 (if negative, enter "0")			Basic federal tax	429	=	8,888
						67
						53

Federal foreign tax credit (**attach** Form T2209)

		405	–			54
Line 53 minus line 54 (if negative, enter "0")			Federal tax	406	=	8,888
						67
						55

Total federal political contributions (**attach** receipts)

	409	56				
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650) 410		.57		
Investment tax credit (attach Form T2038(IND))		412	+	.58		
Labour-sponsored funds tax credit						
Net cost 413		Allowable credit 414	+	.59		
Add lines 57, 58, and 59.		416	=	–		60
Line 55 minus line 60 (if negative, enter "0")						
If you have an amount on line 45 above, see Form T1206.		417	=	8,888	67	61
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415	+			.62
Special taxes (see line 418 in the guide)		418	+			63
Add lines 61, 62, and 63.						
Enter this amount on line 420 of your return.		Net federal tax	420	=	8,888	67
						64

T1-2015

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 2015):

If his or her net income is \$35,466 or less, enter \$7,033.

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

353	7,033	00	1
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Family caregiver amount for children under 18 years of age:

Enter the amount from line 367 of his or her Schedule 1.

361	+		2
-----	---	--	---

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
-----	---	--	---

Add lines 1 to 5.

=	7,033	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 \$44,701 or less. If his or her taxable income is more than \$44,701, enter instead the result of the following calculation: amount from line 46 of his or her Schedule 1 divided by 15%.

15,693	00	7
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Enter the total of lines 300, 308, 310, 312, 317, 362, 395, 363, 364, 370, 369, and 313 of his or her Schedule 1 plus line 17 of his or her Schedule 11.

11,327	00	8
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His or her adjusted taxable income: Line 7 minus line 8 (if negative, enter "0")

351	=	4,366	00
-----	---	-------	----

-	4,366	00	9
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Line 6 minus line 9 (if negative, enter "0")

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

=	2,667	00	10
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T1-2015**Capital Gains (or Losses) in 2015****Schedule 3**

Read line 127 in the *General Income Tax and Benefit Guide*. For more information, read Chapter 2 in guide T4037, *Capital Gains*. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

Note: If you have a business investment loss, see line 217 in the General guide.		(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
1. Qualified small business corporation shares (report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)						
Number	Name of corp. and class of shares					
Number	Name of corp. and class of shares					
Total		106			From Tslips	
					Gain (or loss)	107+

2. Qualified farm property and qualified fishing property

Address or legal description of property disposed of before April 21, 2015	Prov./Terr.					274	A
Address or legal description of property disposed of after April 20, 2015	Prov./Terr.						B
Total		109			From Tslips		
					Gain (or loss): line A plus line B	110+	
Mortgage foreclosures and conditional sales reposessions before April 21, 2015 – Address or legal description	Prov./Terr.					275	C
Mortgage foreclosures and conditional sales reposessions after April 20, 2015 – Address or legal description	Prov./Terr.						D
Total		123			Gain (or loss): line C plus line D	124+	

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares

(Report capital gains or losses shown on T5, T5013, T5013A, T4PS and T3 information slips on line 174 or 176.)

Number	Name of fund/corp. and class of shares							
	See T5008 Slip							
	See Schedule 3 attachment							
	See Form T1170							
Total		131				Gain (or loss)	132+	

4. Real estate, depreciable property, and other properties

Address or legal description							
1037 Oak Ln S., Sharbot Lake, ON	1998	232,412 00	131,342 00	11,477 56	89,592 44		
Total		136	232,412 00		Gain (or loss)	138+	89,592 44

Note: If you have a business investment loss, see line 217 in the General guide.	(1)	(2)	(3)	(4)	(5)
	Year of acquisition	Proceeds of disposition	Adjusted cost base	Outlays and expenses (from dispositions)	Gain (or loss) (column 2 minus columns 3 and 4)

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer								
		See Form T1170								
Total			151					Gain (or loss)	153	+

6. Other mortgage foreclosures and conditional sales reposessions

Address or legal description										
Total			154					Gain (or loss)	155	+

7. Personal-use property (full description)

								Gain only	158	+

8. Listed personal property (LPP) (full description)

Note: You can only apply LPP losses against LPP gains.			Subtract: Unapplied LPP losses from other years							
			Net gain only					159	+	

Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159.

Total of gains (or losses) of qualified properties and other properties = 89,592 44 E

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in number 3 on the previous page)

61 **G**

Line E minus line G = **89,592 44 H**

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made **before April 21, 2015** (for details, see Form T657)

276 **I**

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made **after April 20, 2015** (for details, see Form T657)

+ **J**

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property **for the year**

Line I plus line J **173** = **K**

T5, T5013, and T4PS information slips – Capital gains (or losses)

174 + **L**

T3 information slips – Capital gains (or losses)

176 + **M**

Add lines H, L, and M.

= **N**

Capital loss from a reduction in your business investment loss

178 – **O**

Total of all gains (or losses) before reserves : line N minus line O

191 = **89,592 44 P**

Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)

192 + **Q**

Total capital gains (or losses) : line P plus line Q

197 = **89,592 44 R**

Multiply the amount on line 197 by 50%.

Enter the taxable capital gains on line 127 of your return.

If it is a net capital loss, see line 127 in the guide.

Taxable capital gains (or net capital loss) in 2015

199 = **44,796 22**



Ontario Tax

ON428

T1 General – 2015

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 \$9,863	5804	9,863	00	1
Age amount (if born in 1950 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,815)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,212	00				
Minus: his or her net income from page 1 of your return	–	15,693	00			
Result: (if negative, enter "0")	=			(maximum \$8,375) ▶	5812	3
Amount for an eligible dependant						
Base amount	9,212	00				
Minus: his or her net income from line 236 of his or her return	–					
Result: (if negative, enter "0")	=			(maximum \$8,375) ▶	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	+	478	18 .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 \$12,033)	5833	+		10
Pension income amount		(maximum \$1,364)	5836	+		11
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	+		12
Disability amount (for self)						
(Claim \$7,968 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 \$2,232 or 3% of line 236 of your return, whichever is less	–	1,934	83		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	=	10,341	18 24
Ontario non-refundable tax credit rate				×	5.05%	25
Multiply line 24 by line 25.			5884	=	522	23 26
Donations and gifts:						
Amount from line 345 of your federal Schedule 9	×	5.05% =			27	
Amount from line 347 of your federal Schedule 9	×	11.16% =	+		28	
Add lines 27 and 28.	5896	=		▶	+	29
Add lines 26 and 29.						
Enter this amount on line 42.			Ontario non-refundable tax credits	6150	=	522 23 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.****64,494 18 31**

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

Line 31 is more than
\$40,922 but not
more than **\$81,847**Line 31 is more than
\$81,847 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

64,494 18**32**Line 32 minus line 33 (cannot
be negative)

– 0 00

– **40,922 00**– **81,847 00**– **150,000 00**– **220,000 00****33**

=

= **23,572 18**

=

=

=

34

× 5.05%

× 9.15%

× 11.16%

× 12.16%

× 13.16%

35

Multiply line 34 by line 35.

=

= **2,156 85**

=

=

=

36

Add lines 36 and 37.

+ 0 00

+ **2,067 00**+ **5,811 00**+ **13,417 00**+ **21,929 00****37****Ontario tax on
taxable income**

=

= **4,223 85**

=

=

=

38**Step 3 – Ontario tax**

Enter your Ontario tax on taxable income from line 38.

4,223 85 39

Enter your Ontario tax on split income from Form T1206.

6151 + .40

Add lines 39 and 40.

= 4,223 85 41

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

522 23 42

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 38.5% = **6153 + .43**

Add lines 42 and 43.

= 522 23**▶ – 522 23 44**

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

= 3,701 62 45

Ontario minimum tax carryover:

Enter the amount from line 45.

3,701 62 46Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.– **47**

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

= 3,701 62 48

Amount from line 427 of your federal Schedule 1

× 33.67% = **49**

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

6154 – .50

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

= 3,701 62 51

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

× 33.67% =

+ 52

Add lines 51 and 52.

= 3,701 62 53Complete lines 54 to 56 only if the amount at line 53 is **more than \$4,418**.

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

Ontario surtax(Line 53 **3,701 62** minus \$4,418) × 20% (if negative, enter "0") =**54**(Line 53 **3,701 62** minus \$5,654) × 36% (if negative, enter "0") =**+ 55**

Add lines 54 and 55.

=**▶ + 56**

Add lines 53 and 56.

= 3,701 62 57**Ontario dividend tax credit:**Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.**6152 – .58**

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

= 3,701 62 59

Go to Step 4 on the next page.

Enter the amount from line 59 on the previous page.

3,701 | 62 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, 2015, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1997 or later

Number of dependent children 6269 1 × \$421 =228 | 00 61+ 421 | 00 62

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 × \$421 =+ | 63

Add lines 61, 62 and 63.

= 649 | 00 64

Enter the amount from line 64.

649 | 00 × 2 =1,298 | 00 65

Enter the amount from line 60.

– 3,701 | 62 66

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

Ontario tax reduction claimed= | ▶– | 67

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

= 3,701 | 62 68**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")

= 3,701 | 62 70**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")

= 3,701 | 62 72**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▶ + 600 | 00 73

Add lines 72 and 73.

Enter the result on line 428 of your return.

Ontario tax

= 4,301 | 62 74

Ontario Health PremiumEnter your **taxable income** from line 31**64,494** | **18** | **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	<input type="text"/> - \$20,000 = <input type="text"/> x 6% = <input type="text"/>
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

See the privacy notice on your return.



Ontario Credits

ON479
T1 General – 2015

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 \$551 for each child)

1

Enter an additional \$551 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 1999 or later, or if the child is eligible for the disability amount,
in 1997 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 2015

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 2015 your last year of business?											
From:		2	0	1	5	0	1	0	1	To:		2	0	1	5	1	2	3	1	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					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	31,146 00	Total	31,146 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))	31,146 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)	31,146 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	31,146 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	31,146 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		31,146 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	31,146 00	
---	-------------	------------------	--

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

Heat		2,547	00
Electricity		3,112	19
Insurance			
Maintenance		240	00
Mortgage interest			
Property taxes		6,988	00
Other expenses Water		1,902	00
	Subtotal	14,789	19
Minus – Personal use part		5,920	00
	Subtotal	8,869	19
Plus – Capital cost allowance (business part only)			
– Amount carried forward from previous year			
	Subtotal	8,869	19
Minus – Net income (loss) after adjustments (from line O in Part 6 on page 2) – If negative, enter "0."		22,029	33
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.		8,869	19

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 2015	9932	
Capital contributions in 2015	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**

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.

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	1,558 97		3
Interest (see Chart B below)			4
Insurance	775 00		5
Licence and registration	188 00		6
Maintenance and repairs	2,795 29		7
Leasing (see Chart C below)			8
Other expenses (please specify)			9
			10
Total motor vehicle expenses: Add lines 3 to 10	5,317 26		11
Business-use part: $\left(\frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11}$	= 4,519 67		12
Business Parking Fees			13
Supplementary Business Insurance			14
Add lines 12, 13, and 14	4,519 67		15
Allowable motor vehicle expenses: Enter the amount of line 15 on line 9281 on page 2		4,519 67	

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 2015, use \$10 from 1998 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 2015 fiscal period for the vehicle			1
Total lease payments deducted before your 2015 fiscal period for the vehicle			2
Total number of days the vehicle was leased in your 2015 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.

T4A(P) - STATEMENT OF CANADA PENSION PLAN BENEFITS

T4AP[1]

Retirement benefit	14	7,016 00
Number of months – retirement	23	12
Taxable CPP benefits	20	7,016 00