

**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****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, 2013:

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

**Information about your residence**

Enter your province or territory of

residence on **December 31, 2013:** **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 2013,  
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 **2013**, enter the date of:Month Day  
**entry**

or

Month Day  
**departure****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 2013 to claim  
certain credits:**28,396 72**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 2013:

**Do not use this area****Do not  
use this area****172****171**


**Elections Canada** (see the Elections Canada page in the tax guide for details or visit [www.elections.ca](http://www.elections.ca))

A) Are you a Canadian citizen? ..... Yes ☒ 1 No ☐ 2

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

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada 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.

**Goods and services tax/harmonized sales tax (GST/HST) credit application**

See the guide for details.

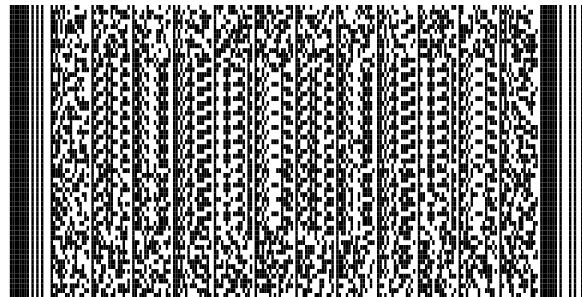
Are you applying for the GST/HST credit or the Ontario Sales Tax Credit? ..... Yes ☐ 1 No ☒ 2

**Please answer the following question**

Did you own or hold foreign property at any time in 2013 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 2013, 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 +	6,925 26
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 +	
Other income	Specify:	130 +	
Self-employment income (see lines 135 to 143 in the guide)			
Business income	Gross 162 35,443 38	Net 135 +	14,487 27
Professional income	Gross 164	Net 137 +	
Commission income	Gross 166	Net 139 +	
Farming income	Gross 168	Net 141 +	
Fishing income	Gross 170	Net 143 +	
Workers' compensation benefits (box 10 on the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 on the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146 (see line 250 in the guide)	=	► 147 +	
Add lines 101, 104 to 143, and 147			
This is your <b>total income.</b>	150 =	21,412	53



**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 <b>total income</b> from line 150		150	21,412	53
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips) <b>206</b>				
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips) <b>207</b>				
RRSP deduction (see Schedule 7; attach receipts) <b>208 +</b>				
PRPP <b>employer</b> contributions (amount from your PRPP contribution receipts) <b>205</b>				
Deduction for elected split-pension amount ( <b>attach</b> Form T1032) <b>210 +</b>				
Annual union, professional, or like dues (box 44 on all T4 slips and receipts) <b>212 +</b>				
Universal Child Care Benefit repayment (box 12 on all RC62 slips) <b>213 +</b>				
Child care expenses (attach Form T778) <b>214 +</b>				
Disability supports deduction <b>215 +</b>				
Business investment loss Gross <b>228</b> Allowable deduction <b>217 +</b>				
Moving expenses <b>219 +</b>				
Support payments made Total <b>230</b> Allowable deduction <b>220 +</b>				
Carrying charges and interest expenses (attach Schedule 4) <b>221 +</b>				
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8) <b>222 + 543 87 •</b>				
Exploration and development expenses (attach Form T1229) <b>224 +</b>				
Other employment expenses <b>229 +</b>				
Clergy residence deduction <b>231 +</b>				
Other deductions Specify: <b>232 +</b>				
Add lines 207 to 224, 229, 231, and 232. <b>233 = 543 87 ▶ – 543 87</b>				
Line 150 minus line 233 (if negative, enter "0"). This is your <b>net income before adjustments</b> <b>234 = 20,868 66</b>				
Use the federal worksheet to calculate your repayment.				
Line 234 minus line 235 (if negative, enter "0") <b>235 – •</b>				
If you have a spouse or common-law partner, see Line 236 in the guide. This is your <b>net income</b> <b>236 = 20,868 66</b>				

## Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips) <b>244</b>				
Employee home relocation loan deduction (box 37 on all T4 slips) <b>248 +</b>				
Security options deductions <b>249 +</b>				
Other payments deduction (if you reported income on line 147, see line 250 in the guide) <b>250 +</b>				
Limited partnership losses of other years <b>251 +</b>				
Non-capital losses of other years <b>252 +</b>				
Net capital losses of other years <b>253 +</b>				
Capital gains deduction <b>254 +</b>				
Northern residents deductions (attach Form T2222) <b>255 +</b>				
Additional deductions Specify: <b>256 +</b>				
Add lines 244 to 256. <b>257 = ▶ –</b>				
Line 236 minus line 257 (if negative, enter "0") <b>260 = 20,868 66</b>				
This is your <b>taxable income</b> <b>260 = 20,868 66</b>				

**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 65 of Schedule 1	420	1,202	91
CPP contributions payable on self-employment and other earnings	421 +	1,087	74
Employment Insurance premiums payable on self-employment and other eligible earnings	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
<b>Provincial or territorial tax</b>	428 +	531	04
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable</b> . 435 =		2,821 69

Total income tax deducted (from all information slips)	437		
Refundable Quebec abatement	440 +		
CPP overpayment (enter your excess contributions)	448 +		
Employment Insurance overpayment (enter your excess contributions)	450 +		
Refundable medical expense supplement (use the federal worksheet)	452 +		
Working income tax benefit	453 +		
Refund of investment tax credit (attach Form T2038(IND))	454 +		
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +		
Employee and partner GST/HST rebate (attach Form GST370)	457 +		
Tax paid by instalments	476 +		
<b>Provincial or territorial credits</b>	479 +		

Add lines 437 to 479

These are your **total credits**. 482 =

Line 435 minus line 482

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

= 2,821 69

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Refund 484

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

Balance owing (see line 485 in the guide) 485 2,821 69

Amount enclosed 486

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment)). Your payment is due no later than April 30, 2014.

## Direct deposit – Start or change (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

Income tax refund, GST/HST credit and CCTB and any related provincial and territorial payments, WITB advance payments, any other deemed overpayment of tax, and UCCB. To start direct deposit or to change 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	Institution number	Account number
460	461	462
(5 digits)	(3 digits)	(maximum 12 digits)



## Ontario Opportunities Fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2013 refund to the Ontario Opportunities Fund. Please see the provincial pages for details.

Amount from line 484 above		1
Your donation to the Ontario Opportunities Fund	465 –	• 2
Net refund (line 1 minus line 2)	466 =	• 3

I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone ( 613 ) 725 – 3198 Date

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

Name of preparer:

Telephone: ( ) –

EFILE number (if applicable): 489

Do not use this area

487

488

**T1-2013****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 \$11,038	<b>300</b>	11,038	00	1
Age amount (if you were born in 1948 or earlier) (use the federal worksheet)	(maximum \$6,854)	<b>301</b> +			2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		<b>303</b> +			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		<b>305</b> +			4
Amount for children born in 1996 or later					
Number of children for whom you <b>are not claiming</b> the family caregiver amount	<b>366</b> × \$2,234 =		5		
Number of children for whom you <b>are claiming</b> the family caregiver amount	<b>352</b> × \$4,274 =	+	6		
Add lines 5 and 6.	=		▶ <b>367</b> +		7
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)		<b>306</b> +			8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Form RC381, if applicable)		<b>308</b> +			.9
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)		<b>310</b> +	543	87	.10
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$891.12)	<b>312</b> +			.11
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)		<b>317</b> +			.12
Volunteer firefighters' amount		<b>362</b> +			13
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,117)		<b>363</b> +			14
Public transit amount		<b>364</b> +			15
Children's fitness amount		<b>365</b> +			16
Children's arts amount		<b>370</b> +			17
Home buyers' amount		<b>369</b> +			18
Adoption expenses		<b>313</b> +			19
Pension income amount (use the federal worksheet)	(maximum \$2,000)	<b>314</b> +			20
Caregiver amount ( <b>attach</b> Schedule 5)		<b>315</b> +			21
Disability amount (for self)					
(claim <b>\$7,697</b> or, if you were under 18 years of age, use the federal worksheet)		<b>316</b> +			22
Disability amount transferred from a dependant (use the federal worksheet)		<b>318</b> +			23
Interest paid on your student loans		<b>319</b> +			24
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)		<b>323</b> +			25
Tuition, education, and textbook amounts transferred from a child		<b>324</b> +			26
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		<b>326</b> +			27
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1996 or later</b>	<b>330</b>	1,811	00	28	
Enter \$2,152 or 3% of line 236 of your return, whichever is <b>less</b> .	–	626	06	29	
Line 28 minus line 29 (if negative, enter "0")	=	1,184	94	30	
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	<b>331</b> +			31	
Add lines 30 and 31.	=	1,184	94	▶ <b>332</b> +	1,184 94 32
Add lines 1 to 4, 7 to 27, and line 32.				<b>335</b> =	12,766 81 33
Federal non-refundable tax credit rate				× 15%	34
Multiply line 33 by line 34.				<b>338</b> =	1,915 02 35
Donations and gifts ( <b>attach</b> Schedule 9)				<b>349</b> +	12 37 36
Add lines 35 and 36.					
Enter this amount on line 49 on the next page.	<b>Total federal non-refundable tax credits</b>	<b>350</b> =	1,927	39	37

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

		<b>20,868</b>	<b>66</b>	<b>38</b>
Complete the appropriate column depending on the amount on line 38.	Line 38 is <b>\$43,561</b> or less	Line 38 is more than <b>\$43,561</b> but not more than <b>\$87,123</b>	Line 38 is more than <b>\$87,123</b> but not more than <b>\$135,054</b>	Line 38 is more than <b>\$135,054</b>
Enter the amount from line 38.	<b>20,868</b>			<b>39</b>
Line 39 minus line 40 (cannot be negative)	<b>20,868</b>	<b>43,561</b>	<b>87,123</b>	<b>135,054</b>
	<b>66</b>	<b>00</b>	<b>00</b>	<b>40</b>
	<b>15%</b>	<b>22%</b>	<b>26%</b>	<b>29%</b>
Multiply line 41 by line 42.	<b>3,130</b>			
	<b>30</b>			<b>43</b>
		<b>6,534</b>	<b>16,118</b>	<b>28,580</b>
		<b>00</b>	<b>00</b>	<b>44</b>
Add lines 43 and 44.	<b>3,130</b>			
	<b>30</b>			<b>45</b>
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.

**Step 3 – Net federal tax**

Enter the amount from line 45.

	<b>3,130</b>	<b>30</b>	<b>46</b>
Federal tax on split income (from line 5 of Form T1206)	<b>424</b>	<b>+</b>	<b>47</b>
Add lines 46 and 47.	<b>404</b>	<b>=</b>	<b>3,130 30 48</b>

Enter your total federal non-refundable tax credits from line 37 on the previous page.

	<b>350</b>	<b>1,927</b>	<b>39</b>	<b>49</b>
Federal dividend tax credit	<b>425</b>	<b>+</b>		<b>50</b>
Overseas employment tax credit ( <b>attach</b> Form T626)	<b>426</b>	<b>+</b>		<b>51</b>
Minimum tax carryover ( <b>attach</b> Form T691)	<b>427</b>	<b>+</b>		<b>52</b>
Add lines 49 to 52.	<b>=</b>	<b>1,927</b>	<b>39</b>	<b>53</b>

Line 48 minus line 53 (if negative, enter "0")	<b>Basic federal tax</b>	<b>429</b>	<b>=</b>	<b>1,202</b>	<b>91</b>	<b>54</b>
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Federal foreign tax credit ( <b>attach</b> Form T2209)	<b>405</b>	<b>—</b>				<b>55</b>
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Line 54 minus line 55 (if negative, enter "0")	<b>Federal tax</b>	<b>406</b>	<b>=</b>	<b>1,202</b>	<b>91</b>	<b>56</b>
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Total federal political contributions ( <b>attach</b> receipts)	<b>409</b>	<b>57</b>				
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650)	<b>410</b>	<b>+</b>		<b>58</b>	
Investment tax credit ( <b>attach</b> Form T2038(IND))		<b>412</b>	<b>+</b>		<b>59</b>	
Labour-sponsored funds tax credit						
Net cost <b>413</b>	Allowable credit <b>414</b>	<b>+</b>		<b>60</b>		
Add lines 58, 59, and 60.	<b>416</b>	<b>=</b>				<b>61</b>

Line 56 minus line 61 (if negative, enter "0")	<b>417</b>	<b>=</b>	<b>1,202</b>	<b>91</b>	<b>62</b>
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Working income tax benefit advance payments received (box 10 of the RC210 slip)	<b>415</b>	<b>+</b>			<b>63</b>
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Special taxes (see line 418 in the guide)	<b>418</b>	<b>+</b>			<b>64</b>
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Add lines 62, 63, and 64.	<b>Net federal tax</b>	<b>420</b>	<b>=</b>	<b>1,202</b>	<b>91</b>	<b>65</b>
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Enter this amount on line 420 of your return.

## T1-2013

## Donations and Gifts

## Schedule 9

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

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

Donations made to registered charities, registered Canadian amateur athletic associations, and Canadian low-cost housing corporations for the aged.				82	45	1
Donations made to government entities (Government of Canada, provinces or territories, municipal or public bodies performing a function of government in Canada).			+			2
Donations made to prescribed universities outside Canada.			333	+		3
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.			334	+		4
Add lines 1 to 4.						
Total eligible amount of charitable donations and government gifts			=	82	45	5

Enter your <b>net income</b> from line 236 of your return.	20.868	66	x 75%	=	15.651	50	6
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**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 <b>or</b> the amount on line 236 of your return, whichever is <b>less</b> .			<b>Total donations limit</b>	= 10
Allowable charitable donations and government gifts (enter the amount from line 5or line 10, whichever is <b>less</b> )	340	82	45	
Eligible amount of cultural and ecological gifts (see Line 349 in the guide)	342+			
Add lines 340 and 342.	344 =	82	45	
Enter \$200 or the amount from line 344, whichever is <b>less</b> .	345 –	82	45	x 15% = 346 12 37 11
Line 344 minus line 345	347 =		x 29% =	348 + 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.			Donations and gifts	=		12 37	14

\* 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 – 2013

 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**

Basic personal amount		For internal use only claim \$9,574	5605 5804	9,574	00	1
Age amount (if born in 1948 or earlier) (use provincial worksheet)		(maximum \$4,674)	5808	+		2
Spouse or common-law partner amount						
Base amount		8,942	00			
Minus: his or her net income from page 1 of your return		28,396	72			
Result: (if negative, enter "0")		=		(maximum \$8,129)	5812	3
Amount for an eligible dependant						
Base amount		8,942	00			
Minus: his or her net income from line 236 of his or her return		=		(maximum \$8,129)	5816	4
Result: (if negative, enter "0")		=				
Amount for infirm dependants age 18 or older (use provincial worksheet)			5820	+		5
CPP and QPP contributions:						
(amount from line 308 of your federal Schedule 1)			5824	+		• 6
(amount from line 310 of your federal Schedule 1)			5828	+	543	87 • 7
Employment insurance premiums:						
(amount from line 312 of your federal Schedule 1)			5832	+		• 8
(amount from line 317 of your federal Schedule 1)			5829	+		• 9
Adoption expenses			5833	+		10
Pension income amount		(maximum \$1,324)	5836	+		11
Caregiver amount (use provincial worksheet)			5840	+		12
Disability amount (for self) (Claim \$7,735 or, if you were under 18 years of age, use the provincial worksheet.)			5844	+		13
Disability amount transferred from a dependant (use provincial worksheet)			5848	+		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		15
Your tuition and education amounts [attach Schedule ON(S11)]			5856	+		16
Tuition and education amounts transferred from a child			5860	+		17
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]			5864	+		18
Medical expenses: (Read line 5868 in the forms book.)		5868	1,811	00		19
Enter \$2,167 or 3% of line 236 of your return, whichever is less.		=	626	06		20
Line 19 minus line 20 (if negative, enter "0")		=	1,184	94		21
Allowable amount of medical expenses for other dependants (use provincial worksheet)		5872	+			22
Add lines 21 and 22.		5876	=	1,184	94	23
Add lines 1 to 18, and line 23.		5880	=	11,302	81	24
Ontario non-refundable tax credit rate		x		5.05%		25
Multiply line 24 by line 25.		5884	=	570	79	26
Donations and gifts:						
Amount from line 345 of your federal Schedule 9		82	45	x 5.05% =	4	16 27
Amount from line 347 of your federal Schedule 9				x 11.16% =	+	28
Add lines 27 and 28.		5896	=	4	16	29
Add lines 26 and 29. Enter this amount on line 42.		Ontario non-refundable tax credits			6150	= 574 95 30

Go to Step 2 on the next page.



Enter the amount from line 61 on the previous page

478 | 92 | 62

**Step 5 – Ontario foreign tax credit**

Enter the Ontario foreign tax credit from Form T2036

Line 62 minus line 63

–		63
=	478   92	64

Go to Step 6

**Step 6 – Ontario Health Premium**

Go to Step 6

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

Otherwise, enter the amount calculated in the chart below

Ontario  
Health Premium

+ 52 | 12 | 65

Add lines 64 and 65.

Enter the result on line 428 of your return.

Ontario tax

= 531 | 04 | 66

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

20,868 | 66 | 1

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

- If there is an Ontario Health Premium amount in your row, enter that amount on line 65 above.
- Otherwise, you have to complete the calculation in your row.

Enter your taxable income in the first box, complete the calculation, and enter the result on line 65 above.

**Taxable Income****Ontario  
Health Premium**

not more than <b>\$20,000</b>	▶	▶	▶	<b>\$0</b>
more than <b>\$20,000</b> , but not more than <b>\$25,000</b>			20,868   66 - \$20,000 = 868   66 x 6% = 52   12	
more than <b>\$25,000</b> , but not more than <b>\$36,000</b>	▶	▶	▶	<b>\$300</b>
more than <b>\$36,000</b> , but not more than <b>\$38,500</b>				
more than <b>\$38,500</b> , but not more than <b>\$48,000</b>	▶	▶	▶	<b>\$450</b>
more than <b>\$48,000</b> , but not more than <b>\$48,600</b>				
more than <b>\$48,600</b> , but not more than <b>\$72,000</b>	▶	▶	▶	<b>\$600</b>
more than <b>\$72,000</b> , but not more than <b>\$72,600</b>				
more than <b>\$72,600</b> , but not more than <b>\$200,000</b>	▶	▶	▶	<b>\$750</b>
more than <b>\$200,000</b> , but not more than <b>\$200,600</b>				
more than <b>\$200,600</b>	▶	▶	▶	<b>\$900</b>



# Ontario Credits

**ON479**  
T1 General – 2013

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 \$535 for each child)

1

Enter an additional \$535 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 1997 or later, or if the child is eligible for the disability amount, in 1995 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 2013

6310

5

Credit calculated for line 6 on the *Provincial Worksheet*

(maximum \$1,240)

+

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

**Inter-provincial calculation for CPP and QPP  
contributions and overpayments for 2013****Protected B**  
when completed

Follow the instruction sheet for more information on completing this form.

You **must** complete this form and attach it to your return if you are in one of the following situations:

- You earned employment income **in Quebec** in 2013 and you **were not** a resident of **Quebec** on December 31, 2013.  
If this is your case, complete **Part 1**. If you were at least 65 to 70 years of age, read **Part 2**. If you were self-employed and/or had other earnings on which you want to elect to pay CPP contributions on, also complete **Part 3**.
- You earned employment income **outside Quebec** in 2013 and you **were** a resident of **Quebec** on December 31, 2013. If this is your case, complete **Part 1**. If you were also self-employed and/or you had income that you want to make optional contributions on, complete **Part 4**.

**Part 1 – CPP/QPP calculation**Enter the number of months during which **CPP** applies to you in 2013. (read the instruction sheet)**12** AEnter the number of months during which **QPP** applies to you in 2013. (read the instruction sheet)**12** BEnter your yearly maximum **CPP** pensionable earnings.

(see the monthly proration table on the instruction sheet to find

the amount that corresponds to the number of months entered in box A above)

**CPP (maximum \$51,100)****51,100 00 1**Enter your yearly maximum **QPP** pensionable earnings.

(see the monthly proration table on the instruction sheet to find

the amount that corresponds to the number of months entered in box B above)

**QPP (maximum \$51,100)****51,100 00 2****Total CPP pensionable earnings.** Enter the total of box 26 of all your T4 slips (maximum \$51,100 per slip) where the province of employment is **other than Quebec**. If box 26 is blank use box 14.**5549 3****Total QPP pensionable earnings.** Enter the total of box 26 of all your T4 slips (maximum \$51,100 per slip) where the province of employment is **Quebec**. If box 26 is blank use box 14.**5548 + 4**

Add lines 3 and 4.

**Total pensionable earnings****= 5****Canada Pension Plan**

Enter the amount from line 3.

**6**

Enter the amount from line 5.

**÷ 7**

Line 6 divided by line 7 (include 5 decimals after the period)

**= 8**

Enter the amount from line 1.

**× 51,100 00 9**

Multiply line 8 by line 9.

**= 10**Enter the amount from line 1 or the amount from line 10, whichever is **less**.**11**Enter the amount from line 3 or the amount from line 11, whichever is **less**.**12**

Enter the number from line 8 (include 5 decimals after the period).

**13**Enter your maximum basic **CPP** exemption.

(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)

**maximum \$3,500****× 3,500 00 14**

Multiply line 13 by line 14.

**Basic exemption for CPP purposes****= 15**

Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").

**= 16**

CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.

**17**

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

**5034 18****Quebec Pension Plan**

Enter the amount from line 2.

**51,100 00 19**

Enter the amount from line 11.

**- 20**

Line 19 minus line 20

**= 51,100 00 21**Enter the amount from line 4 or the amount from line 21, whichever is **less**.**22**Enter your maximum basic **QPP** exemption.

(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)

**maximum \$3,500****3,500 00 23**

Enter the amount from line 15.

**- 24**

Line 23 minus line 24

**Basic exemption for QPP purposes****= 3,500 00 25**

Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").

**= 26**

QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.1%.

**27**

Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.

**5033 28**

Continue on the next page.

**Part 1 – CPP/QPP calculation (continued)****Lines 308, and line 448 for residents of all provinces or territories except Quebec.**

Enter the amount from line 18.			<b>29</b>	
Enter the amount from line 28.	+		<b>30</b>	
Add lines 29 and 30. <b>Actual CPP/QPP contributions</b>	=		▶	<b>31</b>
Enter the amount from line 17.			<b>32</b>	
Enter the amount from line 27.	+		<b>33</b>	
Add lines 32 and 33. <b>CPP/QPP contributions based on pensionable earnings</b>	=		▶	<b>34</b>
Line 31 minus line 34 (if negative, enter "0") <b>CPP/QPP overpayment</b>	=			<b>35</b>

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1, and if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1, and if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions, see "Making additional CPP contributions" on page 37 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

**Part 2 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election**

If, in 2013, you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2013 and elected in 2013 to stop paying CPP contributions, or revoked in 2013 an election made in a prior year, you should have already completed and submitted Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, to us and your employer(s).

If you had **both** employment income and self-employment income in 2013 and wanted to elect in 2013 to stop paying CPP contributions in 2013, or to revoke in 2013 an election made in a prior year, you should have completed Form CPT30 in 2013. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month following the date you gave this form to your employer. However, if you want to elect to stop paying CPP contributions on your self-employment earnings on an earlier date in 2013, enter the month you want to stop contributing in **box 372** below, or if you want to revoke in 2013 an election made in a prior year, enter the month you want to stop in **box 374** below.

To be valid, an election or revocation that begins in 2013 must be filed on or before June 15, 2015.

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

**372** Month  
| |

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.

**374** Month  
| |

**Part 3 – Residents of all provinces except Quebec – CPP contributions on self-employment and other earnings**

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)		14,487	27	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373 +			2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	+			3
Add lines 1, 2, and 3.	=	14,487	27	4

**Canada Pension Plan**

Enter the amount from line 18 of Part 1.	Actual CPP contributions			5
If line 35 of Part 1 is positive complete lines 6 and 7. Otherwise, enter "0" on line 8, and continue on line 9.				
Enter the amount from line 5 above.			6	
Enter the amount from line 17 of Part 1.	-		7	
Line 6 minus line 7 (if negative, enter "0")	=			8
Line 5 minus line 8 (if negative, enter "0")	=			9
Multiply the amount from line 9 by 20.202.				10

**Quebec Pension Plan**

Enter the amount from line 28 of Part 1.	Actual QPP contributions			11
If line 35 of Part 1 is positive complete lines 12 and 13. Otherwise, enter "0" on line 14, and continue on line 15.				
Enter the amount from line 11 above.			12	
Enter the amount from line 27 of Part 1.	-		13	
Line 12 minus line 13 (if negative, enter "0")	=			14
Line 11 minus line 14 (if negative, enter "0")	=			15
Multiply the amount from line 15 by 19.6078.				16
Add line 10 and line 16.	=			17

Enter the amount from line 1 of Part 1.	CPP pensionable earnings (maximum \$51,100)	51,100	00	18
Enter the amount from line 14 of Part 1.	Basic exemption (maximum \$3,500)	-	3,500	00 19
Line 18 minus line 19	(maximum \$47,600)	=	47,600	00 20
Enter the amount from line 17 of Part 3.		-		21
Line 20 minus line 21 (if negative, enter "0")		=	47,600	00 22
Enter the amount from line 4 or line 22, whichever is less.		14,487	27	23

If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.				
Enter the result of line 14 of Part 1 minus line 5 of Part 1.	3,500	00	24	
Enter the amount from line 4 of Part 3	14,487	27	25	
Enter the amount from line 20 of Part 3.	-	47,600	00	26
Line 25 minus line 26 (if negative enter "0")	=			27
Line 24 minus line 27 (if negative, enter "0")	=	3,500	00	28
Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")	=	10,987	27	29
Multiply the amount from line 29 by 9.9%.		1,087	74	30
Multiply the amount from line 35 of Part 1 (if positive only) by 2.	-			31
<b>CPP contributions payable on self-employment and other earnings:</b>				
Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **	=	1,087	74	32
<b>Deduction and tax credit for CPP contributions on self-employment and other earnings:</b>				
Multiply the amount from line 32 by 50%.		543	87	33

Enter the amount from line 33 on line 222 of your return and on line 310 of Schedule 1.

\* Self-employed earnings should be prorated according to the number of months entered in box A in Part 1.

\*\*If the result at line 32 is negative, you may have an overpayment. If so, we will calculate it for you.

**Part 4 – Quebec residents – QPP contributions on self-employment and other earnings**

Net business income\*

(amount from line 27 of Schedule L of your **provincial income tax return for Quebec** ; if negative, enter "0")**371****1**

Income on which you wish to make optional contributions

(amount from line 55 of Form LE-35 of your **provincial income tax return for Quebec** )**373**

+

**2**

Add lines 1 and 2.

=

**3****Canada Pension Plan**

Enter the amount from line 18 of Part 1.

**Actual CPP contributions****4**

If line 35 of Part 1 is positive complete lines 5 and 6. Otherwise, enter "0" on line 7, and continue on line 8.

Enter the amount from line 4 above.

**5**

Enter the amount from line 17 of Part 1.

-

**6**

Line 5 minus line 6 (if negative, enter "0")

=

**7**

Line 4 minus line 7 (if negative, enter "0")

=

**8**

Multiply the amount from line 8 by 20.202.

**9****Quebec Pension Plan**

Enter the amount from line 28 of Part 1.

**Actual QPP contributions****10**

If line 35 of Part 1 is positive complete lines 11 and 12. Otherwise, enter "0" on line 13, and continue on line 14.

Enter the amount from line 10 above.

**11**

Enter the amount from line 27 of Part 1.

-

**12**

Line 11 minus line 12 (if negative, enter "0")

=

**13**

Line 10 minus line 13 (if negative, enter "0")

=

**14**

Multiply the amount from line 14 by 19.6078.

**15**

Add line 9 and line 15.

=

**16**

Enter the amount from line 2 of Part 1.

**QPP pensionable earnings (maximum \$51,100)****17**

Enter the amount from line 23 of Part 1.

**Basic exemption (maximum \$3,500)**

-

**18**

Line 17 minus line 18

=

**19**

Enter the amount from line 16 of Part 4.

-

**20**

Line 19 minus line 20 (if negative, enter "0")

=

**21**Enter the amount from line 3 or line 21, whichever is **less**.**22**

If the amount at line 5 of Part 1 is less than the amount at line 23 of Part 1, complete lines 23 to 26.

Otherwise, enter "0" on line 27 and continue on line 28.

Enter the result of line 23 of Part 1 minus line 5 of Part 1.

**23**

Enter the amount from line 3 of Part 4

**24**

Enter the amount from line 19 of Part 4.

-

**25**

Line 24 minus line 25 (if negative enter "0")

=

**26**

Line 23 minus line 26 (if negative, enter "0")

=

**27**

Earnings subject to contributions: line 22 minus line 27 (if negative, enter "0")

=

**28**

Multiply the amount from line 28 by 10.20%.

=

**29**

Multiply the amount from line 35 of Part 1 (if positive only) by 2.

-

**30**

Line 29 minus line 30 (if negative, enter "0")

=

**31****Deduction and tax credit for QPP contributions on self-employment and other earnings:**

Multiply the amount from line 31 by 50%.

**32**

Enter the amount from line 32 on line 222 of your federal return and on line 310 of Schedule 1.

\* Self-employed earnings should be prorated according to the number of months entered in box B in Part 1.



**Statement of Business or  
Professional Activities**

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

<b>Identification</b>																	
Your name <b>Deborah Friedman</b>					Your social insurance number <b>2 3 0 4 1 3 7 0 0</b>												
Business name <b>Walking and Boarding Dogs</b>					Account Number (15 characters) <b>2 3 0 4 1 3 7 0 0</b>												
Business address <b>480 Tweedsmuir Av.</b>					City, province, or territory <b>Ottawa</b>					Postal code <b>K 1 Z 5 N 9</b>							
Fiscal period		Year		Month		Day		To:		Year		Month		Day		Was 2013 your last year of business?	
From:		<b>2 0 1 3</b>		<b>0 1</b>		<b>0 1</b>		To:		<b>2 0 1 3</b>		<b>1 2</b>		<b>3 1</b>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Main product or service <b>Walking and Boarding Dogs</b>					Industry code (see the appendix in in Guide T4002, <i>Business and Professional Income</i> ) <b>8 1 2 9 1 0</b>												
Tax shelter identification number					Partnership Business Number (9 digits)					Your percentage of the partnership <b>100.00 %</b>							
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.

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	<b>35,443</b>	<b>38</b>	Total	<b>35,443</b>	<b>38</b>	A
--	---------------	---------	---------------	-----------	-------	---------------	-----------	---

**Minus** PST, GST/HST, returns, allowances, discounts included in sales, and GST/HST adjustments

PST, GST/HST:

+ returns etc.

Subtotal (line A minus line (i))

**35,443** **38** 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)

**35,443** **38** C**Part 2 – Professional income**

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

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible D

**Minus** PST, GST/HST included in the fees, GST/HST adjustments and WIP at the end of the year if you elect to exclude it (see Chapter 2 of the guide)

PST, GST/HST:

+ returns etc.

Subtotal (line D minus line (i))

(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** **35,443** **38** 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** **35,443** **38**

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 **35,443** **38** IOpening 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** **35,443** **38**

Gross profit from line 8519 in Part 4 above, or gross income from line 8299 in Part 3 on page 1 ..... **35,443** **38** K

**Expenses** (enter only the business part)

Advertising	8521	300	00	
Meals and entertainment (allowable part only)	8523			
Bad debts	8590			
Insurance	8690			
Interest	8710			
Business tax, fees, licences, dues, memberships, and subscriptions	8760			
Office expenses	8810	250	00	
Supplies	8811	2,606	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	929	61	
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	2,470	10	
Allowance on eligible capital property	9935			
Capital cost allowance (CCA) (from Area A on page 4)	9936			
Other expenses				
<b>Veterinary</b>	9270	3,154	00	
<b>Total business expenses</b>	9368	9,709	71	
<b>Net income (loss) before adjustments (line K minus line L)</b>	9369	25,733	67	

### Part 6 – Your net income (loss)

Your share of the amount on line 9369 in Part 5 above	25,733	67	M
<b>Plus:</b> GST/HST rebate for partners received in the year (see Chapter 3)	9974		N
Total (line M <b>plus</b> line N)	25,733	67	
<b>Minus:</b> Other amounts deductible from your share of net partnership income (loss) (from the chart on page 3)	9943		P
<b>Net income (loss) after adjustments</b> (line O <b>minus</b> line P)	25,733	67	Q
<b>Minus:</b> Business-use-of-home expenses (your share of line 3 from the chart on page 3)	9945	11,246	40 R
<b>Your net income (loss)</b> (line Q <b>minus</b> line R)	9946	14,487	27

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.

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

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

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

come and expenses, and for which the partnership did not reimburse you.					
<b>Total</b> (enter this amount on line 9943 in Part 6)					

**Calculation of business-use-of-home expenses**

Heat		2,717	53
Electricity		2,653	04
Insurance			
Maintenance		5,800	00
Mortgage interest			
Property taxes		5,953	68
Other expenses		1,609	15
	<b>Subtotal</b>	<b>18,733</b>	<b>40</b>
<b>Minus – Personal use part</b>		<b>7,487</b>	<b>00</b>
	<b>Subtotal</b>	<b>11,246</b>	<b>40</b>
<b>Plus – Capital cost allowance (business part only)</b>			
– Amount carried forward from previous year			
	<b>Subtotal</b>	<b>11,246</b>	<b>40</b>
<b>Minus – Net income (loss) after adjustments (from line O in Part 6 on page 2) – If negative, enter "0."</b>		<b>25,733</b>	<b>67</b>
Business-use-of-home expenses available to carry forward (line 1 <b>minus</b> line 2) – If negative, enter "0"			
<b>Allowable claim</b> (the lesser of amounts 1 or 2 above) – Enter this amount on line 9945 in Part 6.		<b>11,246</b>	<b>40</b>

**Details of other partners**

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

**Details of equity**

Total business liabilities	9931	
Drawings in 2013	9932	
Capital contributions in 2013	9933	

**Protected B** when completed

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

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

### Area B – Details of equipment additions in the year

**Total equipment additions in the year** **9925**

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

Total building additions in the year **9927**

### Area D – Details of equipment dispositions in the year

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

### Area E – Details of building dispositions in the year

**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**

**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	8,500 00		1
Enter the total kilometres you drove in the tax year	10,000 00		2
Fuel and oil	1,748 00		3
Interest (see Chart B below)			4
Insurance	743 00		5
Licence and registration	115 00		6
Maintenance and repairs	300 00		7
Leasing (see Chart C below)			8
Other expenses (please specify)			9
			10
<b>Total motor vehicle expenses:</b> Add lines 3 to 10	2,906 00		11
Business-use part: $\left( \frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11}$	= 2,470 10		12
Business Parking Fees			13
Supplementary Business Insurance			14
Add lines 12, 13, and 14	2,470 10		15
<b>Allowable motor vehicle expenses</b> : Enter the amount of line 15 on line 9281 on page 2		2,470 10	

**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"> <li>• From 2001 to 2013, use \$10</li> <li>• from 1997 to 2000, use <b>\$8.33</b></li> </ul>	\$	\$	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
<b>Available interest expense: amount A or B , whichever is less</b> (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 2013 fiscal period for the vehicle			1
Total lease payments deducted before your 2013 fiscal period for the vehicle			2
Total number of days the vehicle was leased in your 2013 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
Line ii – line 2:	=		6
$[(\$30,000 * + \text{GST and PST, or HST on } \$30,000) \times \text{line 1}]$	=		7
line 5			
<b>Eligible leasing cost</b> : 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****Medical Expenses**

Dr. S.Silver DDS	150 00
D. S. Silver DDS	200 00
D. S. Silver DDS	163 00
D. S. Silver DDS	63 00
Dr L. Paquette DDS - root canal	1,235 00

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

Beth Jacob School Montreal	30 00
Young Israel of Ottawa	52 45

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

Retirement benefit	14	6,903 18
Post-retirement benefit	19	22 08
Taxable CPP benefits	20	6,925 26
Number of months – retirement	23	12