


Protected B when completed

 Canada Revenue Agency / Agence du revenu du Canada

# T1 GENERAL 2016

## Income Tax and Benefit Return

### Step 1 – Identification and other information

ON **7**

#### Identification

First name and initial  
Dorothy

Last name  
Brown

Mailing address: Apt No – Street No Street name  
45 Main Street

PO Box \_\_\_\_\_ RR \_\_\_\_\_

City  
Toronto

Prov./Terr. Postal code  
ON M5H 2Y2

#### Information about you

Enter your social insurance number (SIN): 999 999 954

Enter your date of birth: Year Month Day  
1937-08-18

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, 2016:

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

#### 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 17 of the guide.  
Enter an email address:

#### Information about your residence

Enter your province or territory of residence on **December 31, 2016**: Ontario

Enter the province or territory where you **currently** reside if it is not the same as your mailing address above:

If you were self-employed in 2016, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2016**, enter the date of: Month Day or Month Day  
entry departure

#### Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN: 999 999 981

Enter his or her first name: George

Enter his or her net income for 2016 to claim certain credits: 19,472 | 89

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

Enter the amount of UCCB repayment from line 213 of his or her return:

Tick this box if he or she was self-employed in 2016: 1

**Do not use this area**

#### Elections Canada (For more information, see page 19 in the guide.)

- A) Do you have Canadian citizenship? Yes  1 No  2  
Answer the following question **only if you have Canadian citizenship**.
- 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 tax 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, registered political parties, and candidates at election time.

Do not use this area	172					171				
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**Step 1 – Identification and other information (continued)**

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**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 2016, 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 2016, see "Other foreign property" in the guide.

**Step 2 – Total income**

**As a resident of Canada, you have to report your income from all sources both inside and outside Canada. When you come to a line on the return that applies to you, go to the line number in the guide for more information.**

Employment income (box 14 of all T4 slips)			<b>101</b>		
Commissions included on line 101 (box 42 of all T4 slips)		<b>102</b>			
Wage loss replacement contributions (see line 101 in the guide)		<b>103</b>			
Other employment income			<b>104</b>		
Old age security pension (box 18 of the T4A(OAS) slip)			<b>113</b>	6,878	82
CPP or QPP benefits (box 20 of the T4A(P) slip)			<b>114</b>		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)		<b>152</b>			
Other pensions and superannuation			<b>115</b>		
Elected split-pension amount ( <b>attach</b> Form T1032)			<b>116</b>		
Universal child care benefit (UCCB)			<b>117</b>		
UCCB amount designated to a dependant		<b>185</b>			
Employment insurance and other benefits (box 14 of the T4E slip)			<b>119</b>		
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> Schedule 4)			<b>120</b>		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations		<b>180</b>			
Interest and other investment income ( <b>attach</b> Schedule 4)			<b>121</b>		
Net partnership income: limited or non-active partners only			<b>122</b>		
Registered disability savings plan income			<b>125</b>		
Rental income	Gross	<b>160</b>		Net	<b>126</b>
Taxable capital gains ( <b>attach</b> Schedule 3)					<b>127</b>
Support payments received	Total	<b>156</b>		Taxable amount	<b>128</b>
RRSP income (from all T4RSP slips)					<b>129</b>
Other income	Specify:				<b>130</b>
Self-employment income					
Business income	Gross	<b>162</b>		Net	<b>135</b>
Professional income	Gross	<b>164</b>		Net	<b>137</b>
Commission income	Gross	<b>166</b>		Net	<b>139</b>
Farming income	Gross	<b>168</b>		Net	<b>141</b>
Fishing income	Gross	<b>170</b>		Net	<b>143</b>
Workers' compensation benefits (box 10 of the T5007 slip)			<b>144</b>		
Social assistance payments			<b>145</b>		
Net federal supplements (box 21 of the T4A(OAS) slip)		<b>146</b>	1,300	00	
Add lines 144, 145, and 146 (see line 250 in the guide).			1,300	00	<b>147</b> 1,300 00
Add lines 101, 104 to 143, and 147.					<b>150</b> 8,178 82
			This is your <b>total income.</b>		

**Attach only the documents** (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

### Step 3 – Net income

Enter your <b>total income</b> from line 150.		150	8,178	82
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206			
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207			
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and <b>attach</b> receipts)	208			
PRPP <b>employer</b> contributions (amount from your PRPP contribution receipts)	205			
Deduction for elected split-pension amount ( <b>attach</b> Form T1032)	210			
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212			
Universal child care benefit repayment (box 12 of all RC62 slips)	213			
Child care expenses ( <b>attach</b> 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 ( <b>attach</b> Schedule 4)			221	
Deduction for CPP or QPP contributions on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			222	
Exploration and development expenses ( <b>attach</b> Form T1229)			224	
Other employment expenses			229	
Clergy residence deduction			231	
Other deductions	Specify:		232	
Add lines 207, 208, 210 to 224, 229, 231, and 232.			233	
Line 150 minus line 233 (if negative, enter "0")		This is your <b>net income before adjustments.</b>	234	8,178 82
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 <b>net income.</b>	236	8,178 82

### Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244			
Employee home relocation loan deduction (box 37 of 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	1,300	00	
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 ( <b>attach</b> Form T2222)	255			
Additional deductions	Specify:		256	
Add lines 244 to 256.			257	1,300 00
Line 236 minus line 257 (if negative, enter "0")		This is your <b>taxable income.</b>	260	6,878 82

### Step 5 – Federal tax and provincial or territorial tax

Use Schedule 1 to calculate your federal tax and Form 428 to calculate your provincial or territorial tax.

**Step 6 – Refund or balance owing**

**Protected B** when completed **4**

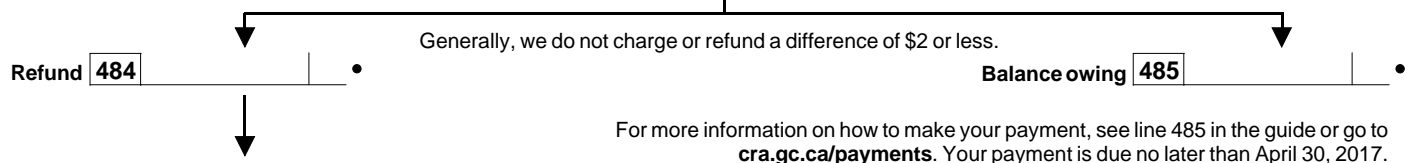
Net federal tax: enter the amount from line 64 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420	
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	421	
Employment insurance premiums payable on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)	430	
Social benefits repayment (amount from line 235)	422	
<b>Provincial or territorial tax</b> ( <b>attach</b> Form 428, even if the result is "0")	428	
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable</b> . <b>435</b>	

Total income tax deducted	<b>437</b>		
Refundable Quebec abatement	<b>440</b>		
CPP overpayment (enter your excess contributions)	<b>448</b>		
Employment insurance overpayment (enter your excess contributions)	<b>450</b>		
Refundable medical expense supplement (use the federal worksheet)	<b>452</b>		
Working income tax benefit (WITB) ( <b>attach</b> Schedule 6)	<b>453</b>		
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	<b>454</b>		
Part XII.2 trust tax credit (box 38 of all T3 slips)	<b>456</b>		
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	<b>457</b>		
Children's fitness tax credit	Eligible fees <b>458</b>	x 15%	<b>459</b>
Eligible educator school supply tax credit	Supplies expenses <b>468</b>	x 15%	<b>469</b>
Tax paid by instalments	<b>476</b>		
<b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)	<b>479</b>		
Add lines 437 to 479.	These are your <b>total credits</b> . <b>482</b>		

Line 435 minus line 482 This is your **refund or balance owing**.  

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.



For more information on how to make your payment, see line 485 in the guide or go to [cra.gc.ca/payments](http://cra.gc.ca/payments). Your payment is due no later than April 30, 2017.

**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)

<b>Ontario</b> <b>Ontario opportunities fund</b>	Amount from line 484 above		<b>1</b>
You can help reduce Ontario's debt by completing this area to donate some or all of your 2016 refund to the Ontario opportunities fund. Please see the provincial pages for details.	Your donation to the Ontario opportunities fund	<b>465</b>	<b>2</b>
	Net refund (line 1 minus line 2)	<b>466</b>	<b>3</b>

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

**Sign here** \_\_\_\_\_  
It is a serious offence to make a false return.

Telephone \_\_\_\_\_ Date 2017-02-01

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

Name of preparer: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
EFILE number (if applicable): **489** C3703

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 [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 005.

<b>Do not use this area</b>	<b>487</b>	<b>488</b>		<b>486</b>	
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T1-2016

Federal Tax

Schedule 1

This is **Step 5** in completing your return. 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 \$11,474	300	11,474	00	1
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	301	7,125	00	2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305			4
Family caregiver amount for infirm children under 18 years of age					
Number of children for whom you <b>are claiming</b> the family caregiver amount	352	x \$2,121 =	367		5
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)			306		6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			308		• 7
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			310		• 8
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$955.04)			312		• 9
on self-employment and other eligible earnings ( <b>attach</b> 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 \$1,161)		363		13
Public transit amount			364		14
Children's arts amount			370		15
Home accessibility expenses ( <b>attach</b> Schedule 12)			398		16
Home buyers' amount			369		17
Adoption expenses			313		18
Pension income amount (use the federal worksheet)	(maximum \$2,000)		314		19
Caregiver amount ( <b>attach</b> Schedule 5)			315		20
Disability amount (for self)			316	8,001	00
(claim \$8,001, or if you were under 18 years of age, use the federal worksheet)					
Disability amount transferred from a dependant (use the federal worksheet)			318		22
Interest paid on your student loans			319		23
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)			323		24
Tuition, education, and textbook amounts transferred from a child			324		25
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)			326	1,578	11
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1999 or later</b>	330		27		
Enter \$2,237 or 3% of line 236 of your return, whichever is <b>less</b> .			28		
Line 27 minus line 28 (if negative, enter "0")			29		
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	331		30		
Add lines 29 and 30.			332		31
Add lines 1 to 26, and line 31.			335	28,178	11
Federal non-refundable tax credit rate				15 %	33
Multiply line 32 by line 33.			338	4,226	72
Donations and gifts ( <b>attach</b> Schedule 9)			349		35
Add lines 34 and 35.					
Enter this amount on line 48 on the next page.		<b>Total federal non-refundable tax credits</b>	350	4,226	72

Continue on the next page.

**Step 2 – Federal tax on taxable income**

Enter your <b>taxable income</b> from line 260 of your return.	6,878   82		37			
Complete the appropriate column depending on the amount on line 37.	Line 37 is \$45,282 or less	Line 37 is more than \$45,282 but not more than \$90,563	Line 37 is more than \$90,563 but not more than \$140,388	Line 37 is more than \$140,388 but not more than \$200,000	Line 37 is more than \$200,000	
Enter the amount from line 37.	6,878   82					38
Line 38 minus line 39 (cannot be negative)	0   00	45,282   00	90,563   00	140,388   00	200,000   00	39
Multiply line 40 by line 41.	6,878   82					40
	15 %	20.5 %	26 %	29 %	33 %	41
	1,031   82					42
	0   00	6,792   00	16,075   00	29,029   00	46,317   00	43
Add lines 42 and 43.	1,031   82					44

**Step 3 – Net federal tax**

Enter the amount from line 44.		1,031   82	45
Federal tax on split income (from line 5 of Form T1206)	424		46
Add lines 45 and 46.	404	1,031   82	47
Enter your total federal non-refundable tax credits from line 36 on the previous page.	350	4,226   72	48
Federal dividend tax credit	425		49
Minimum tax carryover (attach Form T691)	427		50
Add lines 48, 49, and 50.		4,226   72	51
Line 47 minus line 51 (if negative, enter "0")		<b>Basic federal tax</b> 429	52
Federal foreign tax credit (attach Form T2209)		405	53
Line 52 minus line 53 (if negative, enter "0")		<b>Federal tax</b> 406	54
Total federal political contributions (attach receipts)	409	55	
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410		56
Investment tax credit (attach Form T2038(IND))	412		57
Labour-sponsored funds tax credit (see lines 413, 414, 411 and 419 in the guide)			
Net cost of shares of a federally registered fund	411	Allowable credit 419	58
Net cost of shares of a provincially registered fund	413	Allowable credit 414	59
Add lines 56 to 59.		416	60
Line 54 minus line 60 (if negative, enter "0")		417	61
If you have an amount on line 46 above, see Form T1206.			
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.		<b>Net federal tax</b> 420	64

Protected B when completed

T1-2016

## Federal Amounts Transferred from Your Spouse or Common-Law Partner

For more information, see line 326 in the guide.

**Schedule 2**

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 2016):

If his or her net income is \$35,927 or less, enter \$7,125.

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

<b>353</b>	7,125	00	<b>1</b>
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**Family caregiver amount for infirm children under 18 years of age:**

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

<b>361</b>			<b>2</b>
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**Pension income amount:** Enter the amount from line 314 of his or her Schedule 1.

(maximum \$2,000)

<b>355</b>	2,000	00	<b>3</b>
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**Disability amount:** Enter the amount from line 316 of his or her Schedule 1.

<b>357</b>			<b>4</b>
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**Tuition, education, and textbook amounts:**

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

<b>360</b>			<b>5</b>
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Add lines 1 to 5.

	9,125	00	<b>6</b>
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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 \$45,282 or less. If his or her taxable income is more than \$45,282, enter instead the result of the following calculation: amount from line 45 of his or her Schedule 1 divided by 15%.

	19,472	89	<b>7</b>
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Enter the total of lines 300, 308, 310, 312, 317, 362, 395, 363, 364, 370, 398, 369, and 313 of his or her Schedule 1 plus line 17 of his or her Schedule 11.

	11,926	00	<b>8</b>
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His or her adjusted taxable income: Line 7 minus line 8 (if negative, enter "0")

<b>351</b>	7,546	89	<b>9</b>
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	7,546	89	<b>9</b>
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Line 6 minus line 9 (if negative, enter "0")

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

	1,578	11	<b>10</b>
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Enter this amount on line 326 of your Schedule 1.



# Ontario Tax

**ON428**  
T1 General – 2016

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				
Basic personal amount	<b>5605</b>	claim \$10,011	<b>5804</b>	10,011	00 1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i> )		(maximum \$4,888)	<b>5808</b>	4,888	00 2
Spouse or common-law partner amount					
Base amount					
<b>Minus:</b> his or her net income from page 1 of your return					
<b>Result:</b> (if negative, enter "0")		(maximum \$8,500)	<b>5812</b>		3
Amount for an eligible dependant					
Base amount					
<b>Minus:</b> his or her net income from line 236 of his or her return					
<b>Result:</b> (if negative, enter "0")		(maximum \$8,500)	<b>5816</b>		4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i> )			<b>5820</b>		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			<b>5824</b>		• 6
(amount from line 310 of your federal Schedule 1)			<b>5828</b>		• 7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			<b>5832</b>		• 8
(amount from line 317 of your federal Schedule 1)			<b>5829</b>		• 9
Adoption expenses		(maximum \$12,214)	<b>5833</b>		10
Pension income amount		(maximum \$1,384)	<b>5836</b>		11
Caregiver amount (use the <i>Provincial Worksheet</i> )			<b>5840</b>		12
Disability amount (for self) (Claim <b>\$8,088</b> , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			<b>5844</b>	8,088	00 13
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i> )			<b>5848</b>		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			<b>5852</b>		15
Your tuition and education amounts (use and <b>attach</b> Schedule ON(S11))			<b>5856</b>		16
Tuition and education amounts transferred from a child			<b>5860</b>		17
Amounts transferred from your spouse or common-law partner (use and <b>attach</b> Schedule ON(S2))			<b>5864</b>		18
Medical expenses:					
(Read line 5868 in the forms book.)	<b>5868</b>			19	
Enter \$2,266 or 3% of line 236 of your return, whichever is <b>less</b> .				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> )	<b>5872</b>			22	
Add lines 21 and 22.	<b>5876</b>				23
Add lines 1 to 18, and line 23.			<b>5880</b>	22,987	00 24
Ontario non-refundable tax credit rate				5.05%	25
Multiply line 24 by line 25.			<b>5884</b>	1,160	84 26
Donations and gifts:					
Amount from line 16 of your federal Schedule 9		x 5.05% =		27	
Amount from line 17 of your federal Schedule 9		x 11.16% =		28	
Add lines 27 and 28.	<b>5896</b>				29
Add lines 26 and 29.					
Enter this amount on line 42.			<b>Ontario non-refundable tax credits 6150</b>	1,160	84 30

Continue on the next page.



**Step 2 – Ontario tax on taxable income**

Enter your **taxable income** from line 260 of your return.

If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario health premium.**

6,878 | 82 | 31

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

	Line 31 is \$41,536 or less	Line 31 is more than \$41,536 but not more than \$83,075	Line 31 is more than \$83,075 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	6,878   82					32
Line 32 minus line 33 (cannot be negative)	0   00	41,536   00	83,075   00	150,000   00	220,000   00	33
	6,878   82					34
	5.05 %	9.15 %	11.16 %	12.16 %	13.16 %	35
Multiply line 34 by line 35.	347   38					36
	0   00	2,098   00	5,898   00	13,367   00	21,879   00	37
Add lines 36 and 37.						
<b>Ontario tax on taxable income</b>	347   38					38

**Step 3 – Ontario tax**

Enter your Ontario tax on taxable income from line 38.

347 | 38 | 39

Enter your Ontario tax on split income from Form T1206.

6151 | • 40

Add lines 39 and 40.

347 | 38 | 41

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

1,160 | 84 | 42

Line 41 minus line 42 (if negative, enter "0")

43

Ontario minimum tax carryover:

Enter the amount from line 43.

44

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

45

Line 44 minus line 45 (if negative, enter "0").

46

Amount from line 427 of your federal Schedule 1

x 33.67% =

47

Enter the amount from line 46 or 47, whichever is less.

6154 | • 48

Line 43 minus line 48 (if negative, enter "0")

49

**Ontario surtax**

Enter the amount from line 49.

50

Enter the amount from line 40.

51

Line 50 minus line 51 (if negative, enter "0")

52

Complete lines 53 to 55 only if the amount on line 52 is **more than \$4,484**.

Otherwise, enter "0" on line 55 and continue completing the form.

(Line 52 minus \$4,484) x 20% (if negative, enter "0") = 53

(Line 52 minus \$5,739) x 36% (if negative, enter "0") = 54

Add lines 53 and 54.

▶ 55

Add lines 49 and 55.

56

**Ontario dividend tax credit:**

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

6152 | • 57

Line 56 minus line 57 (if negative, enter "0")

58

**Ontario additional tax for minimum tax purposes:**

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 59 of the *Provincial Worksheet*.

59

Add lines 58 and 59.

60

Continue on the next page.

Enter the amount from line 60 on the previous page. \_\_\_\_\_ **61**

If you are **not** claiming an Ontario tax reduction, there is an amount on line 59, or the amount on line 61 is "0", enter the amount from line 61 on line 69 and continue completing the form. Otherwise, complete lines 62 to 68 to calculate the Ontario tax reduction.

### Step 4 – Ontario tax reduction

Basic reduction		231 00	<b>62</b>	
If you had a spouse or common-law partner on December 31, 2016, <b>only</b> the individual with the <b>higher net income</b> can claim the amounts on lines 63 and 64.				
Reduction for dependent children born in 1998 or later				
Number of dependent children	<b>6269</b>	x \$427 =		<b>63</b>
Reduction for dependants with a mental or physical impairment				
Number of dependants	<b>6097</b>	x \$427 =		<b>64</b>
Add lines 62, 63, and 64.		231 00		<b>65</b>
Enter the amount from line 65.	231 00	x 2 =	462 00	<b>66</b>
Enter the amount from line 61.				<b>67</b>
Line 66 minus line 67 (if negative, enter "0")	<b>Ontario tax reduction claimed</b>		462 00	<b>68</b>
Line 61 minus line 68 (if negative, enter "0")				<b>69</b>

### Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.				<b>70</b>
Line 69 minus line 70 (if negative, enter "0")				<b>71</b>

### Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations	<b>6098</b>	x 25% =		<b>72</b>
Line 71 minus line 72 (if negative, enter "0")				<b>73</b>

### 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.		<b>Ontario health premium</b>	▶	0 00	<b>74</b>
Add lines 73 and 74.		<b>Ontario tax</b>			<b>75</b>

Continue on the next page.

### Ontario Health Premium

Enter your **taxable income** from line 31. 6,878 | 82 | 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 74.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 74.

Taxable income	Ontario health premium
not more than <b>\$20,000</b> <span style="float: right;">▶▶▶</span>	\$ 0
more than <b>\$20,000</b> , but not more than <b>\$25,000</b> <span style="float: right;">▶▶▶</span>	<input type="text"/>
more than <b>\$25,000</b> , but not more than <b>\$36,000</b> <span style="float: right;">▶▶▶</span>	\$ 300
more than <b>\$36,000</b> , but not more than <b>\$38,500</b> <span style="float: right;">▶▶▶</span>	<input type="text"/>
more than <b>\$38,500</b> , but not more than <b>\$48,000</b> <span style="float: right;">▶▶▶</span>	\$ 450
more than <b>\$48,000</b> , but not more than <b>\$48,600</b> <span style="float: right;">▶▶▶</span>	<input type="text"/>
more than <b>\$48,600</b> , but not more than <b>\$72,000</b> <span style="float: right;">▶▶▶</span>	\$ 600
more than <b>\$72,000</b> , but not more than <b>\$72,600</b> <span style="float: right;">▶▶▶</span>	<input type="text"/>
more than <b>\$72,600</b> , but not more than <b>\$200,000</b> <span style="float: right;">▶▶▶</span>	\$ 750
more than <b>\$200,000</b> , but not more than <b>\$200,600</b> <span style="float: right;">▶▶▶</span>	<input type="text"/>
more than <b>\$200,600</b> <span style="float: right;">▶▶▶</span>	\$ 900

See the privacy notice on your return.

Protected B when completed



## Provincial Amounts Transferred From Your Spouse or Common-Law Partner

**Schedule ON(S2)**  
T1 General – 2016

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial 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 Form ON428.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form ON428 if he or she were filing a return. Attach his or her information slips, but do not attach the return and schedules.

If at the end of the year your spouse or common-law partner was not a resident of Ontario, special rules may apply. For more information, contact the Canada Revenue Agency.

**Age amount** (if your spouse or common-law partner was 65 years of age or older in 2016):

If his or her net income is \$36,387 or less, enter \$4,888.

Otherwise, enter the amount from line 5808 of his or her Form ON428.

	<b>5902</b>	4,888	00	<b>1</b>
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**Pension income amount:**

Enter the amount from line 5836 of his or her Form ON428.

	(maximum \$1,384) <b>5905</b>	1,384	00	<b>2</b>
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**Disability amount:**

Enter the amount from line 5844 of his or her Form ON428.

	<b>5907</b>			<b>3</b>
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**Tuition and education amounts:** Enter the provincial amount designated to you as shown on his or her Form T2202A, TL11A, TL11B, or TL11C.

	<b>5909</b>			<b>4</b>
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Add lines 1 to 4.

		6,272	00	<b>5</b>
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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 \$41,536 or less. If the taxable income is more than \$41,536, enter instead the result of the following calculation: amount from line 39 of his or her Form ON428 divided by 5.05%.

	19,472	89		<b>6</b>
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Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5833

of his or her Form ON428 plus line 13 of his or her Schedule ON(S11).

	10,011	00		<b>7</b>
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His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	<b>5912</b>	9,461	89	<b>8</b>
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Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 of your Form ON428.

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

		9,461	89	<b>8</b>
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See the privacy notice on your return.

## Provincial Worksheet

### Line 5808 – Age amount

Maximum amount					4,888	00	<b>1</b>
Your net income from line 236 of your return		8,178	82	<b>2</b>			
From pre or post-bankruptcy return	+						
	<b>Total =</b>	8,178	82	▶	8,178	82	
Base amount					36,387	00	<b>3</b>
Line 2 minus line 3							<b>4</b>
Applicable rate				x	15.00	%	<b>5</b>
Multiply the amount on line 4 by line 5.				=			▶ <b>6</b>
Line 1 minus line 6					4,888	00	<b>7</b>
Enter this amount on line 5808 of Form ON428.							