


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
Joan

Last name
Wilson

Mailing address: Apt No – Street No Street name
205-13 Queen Street

PO Box _____ RR _____

City
Toronto

Prov./Terr. Postal code
ON M6P 1Q7

Information about you

Enter your social insurance number (SIN): 476 321 568

Enter your date of birth: Year Month Day
1977-05-05

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:

Enter his or her first name:

Enter his or her net income for 2016 to claim certain credits:

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)			101	23,000	00
Commissions included on line 101 (box 42 of 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 of the T4A(OAS) slip)			113		
CPP or QPP benefits (box 20 of the T4A(P) slip)			114		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152				
Other pensions and superannuation			115		
Elected split-pension amount (attach Form T1032)			116		
Universal child care benefit (UCCB)			117		
UCCB amount designated to a dependant	185	1,320		00	
Employment insurance and other benefits (box 14 of the T4E slip)			119	1,950	00
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (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			125		
Rental income	Gross 160		Net 126		
Taxable capital gains (attach Schedule 3)			127		
Support payments received	Total 156	6,000	Taxable amount 128	00	
RRSP income (from all T4RSP slips)			129		
Other income Specify:			130		
Self-employment income					
Business income	Gross 162		Net 135		
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 of the T5007 slip)	144	850		00	
Social assistance payments	145	2,500		00	
Net federal supplements (box 21 of the T4A(OAS) slip)	146				
Add lines 144, 145, and 146 (see line 250 in the guide).		3,350	147	3,350	00
Add lines 101, 104 to 143, and 147.			This is your total income. 150	28,300	00

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 total income from line 150.	150	28,300	00
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 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 of all T4 slips, and receipts)	212	75	00
Universal child care benefit repayment (box 12 of all RC62 slips)	213		
Child care expenses (attach Form T778)	214	3,900	00
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 or Form RC381, whichever applies)	222		
Exploration and development expenses (attach 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	3,975	00
Line 150 minus line 233 (if negative, enter "0")			
		This is your net income before adjustments.	
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.	235		
Line 234 minus line 235 (if negative, enter "0")			
If you have a spouse or common-law partner, see line 236 in the guide.		This is your net income.	
	236	24,325	00

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	3,350	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 (attach Form T2222)	255		
Additional deductions	Specify: 256		
Add lines 244 to 256.	257	3,350	00
Line 236 minus line 257 (if negative, enter "0")			
		This is your taxable income.	
	260	20,975	00

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.

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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			2
Spouse or common-law partner amount (attach Schedule 5)		303			3
Amount for an eligible dependant (attach Schedule 5)		305	10,154	00	4
Family caregiver amount for infirm children under 18 years of age					
Number of children for whom you are claiming the family caregiver amount	352 x \$2,121 =	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	965	25	7
on self-employment and other earnings (attach 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	432	40	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 \$1,161)	363	1,161	00	13
Public transit amount		364	1,560	00	14
Children's arts amount		370	115	00	15
Home accessibility expenses (attach 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 (attach Schedule 5)		315			20
Disability amount (for self)		316			21
(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 (attach Schedule 11)		323			24
Tuition, education, and textbook amounts transferred from a child		324			25
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			26
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	330				27
Enter \$2,237 or 3% of line 236 of your return, whichever is less .					28
Line 27 minus line 28 (if negative, enter "0")					29
Allowable amount of medical expenses for other dependants (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	25,861	65	32
Federal non-refundable tax credit rate				15 %	33
Multiply line 32 by line 33.		338	3,879	25	34
Donations and gifts (attach Schedule 9)		349			35
Add lines 34 and 35.					
Enter this amount on line 48 on the next page.	Total federal non-refundable tax credits	350	3,879	25	36

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.	20,975 00					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.	20,975 00					38
Line 38 minus line 39 (cannot be negative)	0 00	45,282 00	90,563 00	140,388 00	200,000 00	39
	20,975 00					40
Multiply line 40 by line 41.	15 %	20.5 %	26 %	29 %	33 %	41
	3,146 25					42
	0 00	6,792 00	16,075 00	29,029 00	46,317 00	43
Add lines 42 and 43.	3,146 25					44

Step 3 – Net federal tax

Enter the amount from line 44.		3,146 25	45
Federal tax on split income (from line 5 of Form T1206)	424		46
Add lines 45 and 46.	404	3,146 25	47
Enter your total federal non-refundable tax credits from line 36 on the previous page.	350	3,879 25	48
Federal dividend tax credit	425		49
Minimum tax carryover (attach Form T691)	427		50
Add lines 48, 49, and 50.		3,879 25	51
Line 47 minus line 51 (if negative, enter "0")		Basic federal tax	429
			52
Federal foreign tax credit (attach Form T2209)		405	53
Line 52 minus line 53 (if negative, enter "0")		Federal tax	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.		Net federal tax	420
			64

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Amounts for Spouse or Common-Law Partner and Dependants

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Schedule 5

See the guide to find out if you can claim an amount on line 303, 305, 306, or 315 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 303 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2016?

If **yes**, tick this box **5522** and enter the date of the change. ▶

Month	Day
-------	-----

Base amount		1
If you are entitled to the family caregiver amount , enter \$2,121 (see page 45 in the guide).	5109	2
Add lines 1 and 2.		3
Spouse's or common-law partner's net income from page 1 of your return		4
Line 3 minus line 4 (if negative, enter "0")		5
Enter this amount on line 303 of your Schedule 1.		

Line 305 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2016?

If **yes**, tick this box **5529** and enter the date of the change. ▶

Month	Day
-------	-----

Provide the requested information and complete the following calculation for this dependant.

First and last name:	Jennifer Wilson	Year of birth	2011	Relationship to you	daughter	Is this dependant physically or mentally infirm? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Address:	205-13 Queen Street Toronto ON M6P 1Q7					

Base amount	11,474	00	1
If you are entitled to the family caregiver amount , enter \$2,121 (see page 45 in the guide and read the note below).	5110		2
Add lines 1 and 2.		11,474	00
Dependant's net income (line 236 of his or her return)	5106	1,320	00
Line 3 minus line 4 (if negative, enter "0")			5
Enter this amount on line 305 of your Schedule 1.		10,154	00

Note: If you are entitled to the **family caregiver amount** for this dependant and he or she is an infirm child under 18 years of age, you **must** claim the family caregiver amount on line 367, and **not** on this line.

Line 306 – Amount for an infirm dependant aged 18 or older

(attach a separate sheet of paper if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you
Address:		

Base amount		1
Infirm dependant's net income (line 236 of his or her return)		2
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")	(maximum \$6,788)	3

Enter on line 306 of your Schedule 1 the **total** amount you are claiming for all dependants.

Line 315 – Caregiver amount (attach a separate sheet of paper if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm? Yes <input type="checkbox"/> No <input type="checkbox"/>
Address:			

Base amount		1
If you are entitled to the family caregiver amount , enter \$2,121 (see page 45 in the guide and complete box 5112 below).		2
Add lines 1 and 2.		3
Dependant's net income (line 236 of his or her return)		4
Line 3 minus line 4 (if negative, enter "0"). If you are entitled to the family caregiver amount on line 2, the maximum amount is \$6,788 . If not, the maximum is \$4,667 .		5
If you claimed this dependant on line 305 of Schedule 1, enter the amount you claimed.		6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0")		7

Enter on line 315 of your Schedule 1 the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you entered \$2,121 on line 2 for this calculation. **5112**

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Working Income Tax Benefit

Schedule 6

For more information, see line 453 in the guide. Complete this schedule and **attach** a copy to your return to claim the working income tax benefit (WITB) if you meet **all** of the following conditions in 2016:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A below) **and** your adjusted family net income (calculated in Part B below). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 below) is more than \$3,000. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$1,150. **Also**, if your adjusted family net income is less than the amount specified in the **chart on the next page**, you need to complete this form to find out if you are entitled to the WITB. If your adjusted family net income is more than the amount specified in the chart on the next page, you are not entitled to the WITB.

You cannot claim the WITB if in 2016:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2016.

Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes 1 No 2

Do you have an eligible spouse? **382** Yes 1 No 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2016. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	23,000 00	
Taxable part of scholarship income reported on line 130	383	384
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses and income from a communal organization)		
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	385	386
Add lines 3 to 6. Enter the amount even if the result is "0".	23,000 00	387 0 00
Add the amounts from line 7 in columns 1 and 2. Enter the amount on line 16 on the next page.	Working income 23,000 00	8

Part B – Adjusted family net income

Net income amount from line 236 of the return	24,325 00	
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer	388	389
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included on line 232 of the return)		
Add lines 9, 10, and 11.	24,325 00	
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)		
Line 12 minus line 13 (if negative, enter "0")	24,325 00	390
Add the amounts from line 14 in columns 1 and 2. Enter this amount on line 23 and line 35 on the next page.	Adjusted family net income 24,325 00	15

Are you claiming the basic WITB? **391** Yes 1 No 2 If **yes**, complete Step 2 on the next page.

If you qualify for the disability amount, do you want to claim the WITB disability supplement amount? **392** Yes 1 No 2 If **yes**, complete Step 3 on the next page.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes 1 No 2 If **yes**, he or she must complete steps 1 and 3 on a separate Schedule 6.

Continue on the next page.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the individual who received the WITB advance payments for 2016 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Working income amount from line 8 on the previous page	23,000	00	16
Base amount	3,000	00	17
Line 16 minus line 17 (if negative, enter "0")	20,000	00	18
Rate	25 %		19
Multiply line 18 by line 19.	5,000	00	20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,028. If you had an eligible spouse or an eligible dependant, enter \$1,868.	1,868	00	21
Amount from line 20 or line 21, whichever is less	1,868	00	▶ 22
Adjusted family net income amount from line 15 on the previous page	24,325	00	23
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$11,675. If you had an eligible spouse or an eligible dependant, enter \$16,122.	16,122	00	24
Line 23 minus line 24 (if negative, enter "0")	8,203	00	25
Rate	15 %		26
Multiply line 25 by line 26.	1,230	45	▶ 27
Line 22 minus line 27 (if negative, enter "0")		1,230	45
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.		637	55 28

Step 3 – Calculating your WITB disability supplement

Enter the amount from line 7 in column 1 on the previous page.			29
Base amount	1,150	00	30
Line 29 minus line 30 (if negative, enter "0")			31
Rate	25 %		32
Multiply line 31 by line 32.			33
Amount from line 33 or \$514, whichever is less			▶ 34
Adjusted family net income amount from line 15 on the previous page			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$18,531. If you had an eligible spouse or an eligible dependant, enter \$28,575.			36
Line 35 minus line 36 (if negative, enter "0")			37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.	%		38
Multiply line 37 by line 38.			▶ 39
Line 34 minus line 39 (if negative, enter "0")			40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			41
Add lines 40 and 41.			42
Enter this amount on line 453 of your return.			

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$18,529	less than \$28,576
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$21,958	less than \$32,002
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	—————▶	less than \$35,429

Child Care Expenses Deduction for 2016

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Before you fill out this form, read the attached information sheet.

Part A – Total child care expenses

First and last name and date of birth of all your eligible children, even if you did not pay child care expenses for all of them.

First name	Last name	Year	Month	Day
Jason	Wilson	2007	05	15
Jennifer	Wilson	2011	02	10

First name of each eligible child for whom payments were made	Child care expenses paid (read note below)	Name of the child care organization or name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
Jason	1,000 00	Donna Smith 489 304 990	
Jennifer	2,500 00	Northwest Nursery	
Jennifer	400 00	YMCA	2
Total	6795 3,900 00		

Note
The maximum you can claim for expenses that relate to a stay in a boarding school (other than education costs) or an overnight camp (including an overnight sports school) is:

- **\$200 per week** for a child included on line 1 in Part B;
- **\$275 per week** for a child included on line 2; and
- **\$125 per week** for a child included on line 3.

Enter the amount of expenses included above that were incurred in 2016 for a child who was 6 or younger at the end of the year.

6794 2,900|00

Part B – Basic limit for child care expenses

Number of eligible children born in 2010 or later , for whom the disability amount cannot be claimed	1	×	\$ 8,000 00	=	8,000 00	1
Number of eligible children born in 2016 or earlier , for whom the disability amount can be claimed *		×	\$ 11,000 00	=	6796	2
Number of eligible children born in 2000 to 2009 , (and born in 1999 or earlier, with a mental or physical impairment, for whom the disability amount cannot be claimed)	1	×	\$ 5,000 00	=	5,000 00	3
Add lines 1, 2, and 3.					13,000 00	4
Enter the amount from line 6795 in Part A .					3,900 00	5
Enter your earned income .	23,000 00	×	2 / 3	=	15,333 33	6
Enter the amount from line 4, 5, or 6, whichever is least .					3,900 00	7

If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank.

Enter the amount that the **other person** with the higher net income deducted on line 214 of his or her 2016 return.

Line 7 minus line 8. If you attended school in 2016 and you are the only person making a claim, also go to Part D.

Otherwise, enter this amount on line 214 of your return.

Allowable deduction

3,900|00

* Attach Form T2201, *Disability Tax Credit Certificate*. If this form has already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed the form and the tax year for which it was filed.

Part C – Are you the person with the higher net income?

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Fill out this part and tick the boxes that apply if, in 2016, another person with lower net income was in a situation described below.

	Social insurance number	Net income
Name of person with lower net income	_____	_____
<input type="checkbox"/> a) The other person attended school and was enrolled in a part-time educational program.		
<input type="checkbox"/> b) The other person attended school and was enrolled in a full-time educational program.		
<input type="checkbox"/> c) The other person was not capable of caring for children because of a mental or physical infirmity. That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital, or other similar institution. Attach a statement from the attending physician certifying this information.		
<input type="checkbox"/> d) The other person was not capable of caring for children because of a mental or physical infirmity, and this situation is likely to continue for an indefinite period. Attach a statement from the attending physician certifying this information.		
<input type="checkbox"/> e) The other person was confined to a prison or similar institution for a period of at least two weeks.		
<input type="checkbox"/> f) You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2016 and for a period of at least 90 days beginning in 2016, but you reconciled before March 1, 2017.		
Enter the amount from line 4 in Part B.	_____ x	2.50 % = _____
Multiply the amount on line 10 by the number of months in 2016 that the situation in a) existed (other than a month that includes a week that any of the situations in b) to f) existed).		_____ 11
Multiply the amount on line 10 by the number of weeks in 2016 that any of the situations in b) to f) existed.		_____ 12
Add lines 11 and 12.		6798 13
Enter the amount from line 7 in Part B or line 13, whichever is less . If you attended school in 2016, go to Part D. Otherwise, enter this amount on line 214 of your return.	Allowable deduction	_____ 14

Part D – Were you enrolled in an educational program in 2016?

Fill out this part if, at any time in 2016, either of the following situations applied to you:

- You were the **only person supporting the eligible child**, line 7 equals line 6 in Part B, and you were enrolled in an educational program.
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2016, you **and another person** were enrolled in an educational program. **But first, fill out Part C.**

Part D does not apply to the person with the lower net income, since the other person will claim this part of the deduction for both of them.

Enter the amount from line 4 in Part B.	_____ x	2.50 % = _____	15
Multiply the amount on line 15 by the number of weeks in 2016 during which you were enrolled in a full-time educational program. If there was another person , he or she must also have been enrolled in a full-time educational program during the same weeks .			_____ 16
Multiply the amount on line 15 by the number of months (other than any month that includes a week used to calculate the amount on line 16) in 2016 during which:			
• there was no other person and you were enrolled in a part-time educational program; or			
• you and the other person were enrolled in a full-time or part-time educational program during the same months .			_____ 17
Add lines 16 and 17.			6801 18
Line 4 in Part B minus line 9 in Part B or line 14 in Part C, whichever applies to you			_____ 19
Line 5 in Part B minus line 9 in Part B or line 14 in Part C, whichever applies to you			_____ 20
Enter your net income (not including amounts on lines 214 and 235).	_____ x	2 / 3 = _____	_____ 21
If you filled out Part C: Line 13 in Part C minus line 6 in Part B			_____ 22
Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is least .			_____ 23
Enter the amount from line 9 in Part B or the amount from line 14 in Part C, whichever applies to you.			_____ 24
Add lines 23 and 24. Enter this amount on line 214 of your return.	Allowable deduction		_____ 25



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	claim \$10,011	5804	10,011	00	1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,888)	5808			2
Spouse or common-law partner amount					
Base amount					
Minus: his or her net income from page 1 of your return					
Result: (if negative, enter "0")	(maximum \$8,500)	5812			3
Amount for an eligible dependant					
Base amount			9,350	00	
Minus: his or her net income from line 236 of his or her return			1,320	00	
Result: (if negative, enter "0")	(maximum \$8,500)	5816	8,030	00	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	965	25	• 6
(amount from line 310 of your federal Schedule 1)		5828			• 7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)		5832	432	40	• 8
(amount from line 317 of your federal Schedule 1)		5829			• 9
Adoption expenses	(maximum \$12,214)	5833			10
Pension income amount	(maximum \$1,384)	5836			11
Caregiver amount (use the <i>Provincial Worksheet</i>)		5840			12
Disability amount (for self) (Claim \$8,088 , 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 \$2,266 or 3% of line 236 of your return, whichever is less .			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	19,438	65	24
Ontario non-refundable tax credit rate			5.05%		25
Multiply line 24 by line 25.		5884	981	65	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.	5896				29
Add lines 26 and 29.					
Enter this amount on line 42.	Ontario non-refundable tax credits	6150	981	65	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.**

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	20,975 00					20,975 00 31
Line 32 minus line 33 (cannot be negative)	0 00	41,536 00	83,075 00	150,000 00	220,000 00	32
Multiply line 34 by line 35.	20,975 00					33
Add lines 36 and 37.	5.05 %	9.15 %	11.16 %	12.16 %	13.16 %	34
Ontario tax on taxable income	1,059 24	2,098 00	5,898 00	13,367 00	21,879 00	35
	0 00					36
	1,059 24					37
						38

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

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

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

Ontario minimum tax carryover:

Enter the amount from line 43.

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

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

Amount from line 427 of your federal Schedule 1

x 33.67% =

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

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

Ontario surtax

Enter the amount from line 49.

Enter the amount from line 40.

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

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 77|59 minus \$4,484) x 20% (if negative, enter "0") =

(Line 52 77|59 minus \$5,739) x 36% (if negative, enter "0") =

Add lines 53 and 54.

Add lines 49 and 55.

Ontario dividend tax credit:

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

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

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*.

Add lines 58 and 59.

1,059 24	39
6151	• 40
1,059 24	41
981 65	42
77 59	43
77 59	44
	45
77 59	46
	47
6154	• 48
77 59	49
77 59	50
	51
77 59	52
	53
	54
	55
77 59	56
6152	• 57
77 59	58
	59
77 59	60

Continue on the next page.

Enter the amount from line 60 on the previous page. _____

77|59 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	62
If you had a spouse or common-law partner on December 31, 2016, only the individual with the higher net income can claim the amounts on lines 63 and 64.			
Reduction for dependent children born in 1998 or later			
Number of dependent children	6269 2 × \$427 =	854 00	63
Reduction for dependants with a mental or physical impairment			
Number of dependants	6097 × \$427 =		64
Add lines 62, 63, and 64.		1,085 00	65
Enter the amount from line 65.	1,085 00 × 2 =	2,170 00	66
Enter the amount from line 61.		77 59	67
Line 66 minus line 67 (if negative, enter "0")	Ontario tax reduction claimed	2,092 41	68
Line 61 minus line 68 (if negative, enter "0")			69

Step 5 – Ontario foreign tax credit

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

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% =		72
Line 71 minus line 72 (if negative, enter "0")			73

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	58 50	74
Add lines 73 and 74.	Ontario tax	58 50	75

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 31. 20,975|00 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 \$20,000	▶	▶	▶	\$ 0
more than \$20,000 , but not more than \$25,000	<input type="text" value="20,975.00"/> - \$	20,000 =	<input type="text" value="975.00"/> x 6 % =	<input type="text" value="58.50"/>
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 =
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 =
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 =
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 =
more than \$200,600	▶	▶	▶	\$ 900

See the privacy notice on your return.



Ontario Credits

ON479
T1 General – 2016

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 \$560 for each child)**

290 00 1

Enter an additional \$560 for each child who is eligible for the disability tax credit and for whom you claimed at least \$100 on line 1.

2

Add lines 1 and 2.

6309

290 00

x 10% =

29 00 3

* The child must have been born in 2000 or later, or if the child is eligible for the disability tax credit, in 1998 or later.

Ontario healthy homes renovation tax credit

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

6311

x 15% =

4

Ontario political contribution tax credit

Ontario political contributions made in 2016

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

x 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.**

29 00 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

Credit calculated for line 9 on the *Provincial Worksheet*

6322

• 9

Ontario co-operative education tax credit

Credit calculated for line 10 on the *Provincial Worksheet*

6320

• 10

Add lines 8, 9, and 10.

Enter the result on line 479 of your return.

Ontario credits

29 00 11

See the privacy notice on your return.

Ontario children's activity tax credit

Generally, a taxpayer is entitled to the children's activity amount if he or she has one or more children under 16 (under 18 if the child is disabled).

The amount must have been paid in the tax year and has to be supported by a receipt issued by an organization providing eligible activity programs.

Amount paid	
Child's name <u> Jennifer </u>	
Fees paid for sports-related activities	
Name of organization	Amount paid
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Fees paid for arts-related activities	
Name of organization	Amount paid
<u> Sparks </u>	115 00
_____	_____
_____	_____
_____	_____
_____	_____
Subtotal for this child (maximum \$560)	115 00
Additional amount for a child with a disability	+ _____
Total for this child	= 115 00

Amount paid	
Child's name <u> Jason </u>	
Fees paid for sports-related activities	
Name of organization	Amount paid
<u> Aki Karate </u>	175 00
_____	_____
_____	_____
_____	_____
_____	_____
Fees paid for arts-related activities	
Name of organization	Amount paid
_____	_____
_____	_____
_____	_____
_____	_____
Subtotal for this child (maximum \$560)	175 00
Additional amount for a child with a disability	+ _____
Total for this child	= 175 00

Total eligible amount	290 00	1
Amount for children's activities claimed by the spouse	-	2
Subtract line 2 from line 1	Enter this amount on line 6309 of Form ON479	= 290 00 3



Application for the 2017 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

ON-BEN
T1 General – 2016

Read the information about each of the payments in the Ontario forms book (pages 13 to 16) to see if you are eligible.

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

To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at cra.gc.ca/benefits-calculator.

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

If you were married or living in a common-law relationship on December 31, 2016, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2016, that spouse or common-law partner has to apply for these credits and the grant for both of you.

Read page 14 of the Ontario forms book for a description of **principal residence** for the Ontario energy and property tax credit and Northern Ontario energy credit.

Read page 16 of the Ontario forms book for a description of **principal residence** for the Ontario senior homeowners' property tax grant.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

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

In cases of families, the OSTC is paid to the person whose return is assessed first.

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

You may qualify for the OEPTC if on December 31, 2016, you resided in Ontario, and:

- rent or property tax for your principal residence was paid by or for you for 2016;
- you lived in a student residence;
- you lived in a long-term care home; or
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2016.

If you meet these conditions and are applying for the 2017 OEPTC, tick this box.

6118

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

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if on December 31, 2016, you resided in Northern Ontario (see the definition in the forms book), and:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2016;
- you lived in a long-term care home in Northern Ontario; or
- you lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2016.

If you meet these conditions and are applying for the 2017 NOEC, tick this box.

6119

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

Choice for delayed single OTB payment

By ticking box 6109, I choose to wait until June 2018 to get my 2017 OTB entitlement. This means I will get my OTB in one payment at the end of the benefit year (June 2018) instead of receiving it monthly from July 2017 to June 2018.

6109

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

You may qualify for the OSHPTG if on December 31, 2016:

- you were 64 years of age or older; and
- you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax for 2016.

If you meet these conditions and are applying for the 2017 OSHPTG, tick this box.

6113

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

Protected B when completed

Part A – Amount paid for a principal residence for 2016

If, on December 31, 2016, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick **box 6108** and enter his or her address in Part C below. **6108**

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2016. **6110** 8,400|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2016. **6112** |

Did you reside in a designated student residence in Ontario in 2016? If **yes**, tick this box. **6114**

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2016. **6121** |

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2016. **6123** |

Complete Part B if you are applying for the OEPTC, the NOEC, or the OSHPTG.

Part B – Declaration

In the column "Amount paid for 2016", enter the amount(s) paid for rent, property tax, home energy costs on a reserve, and/or accommodation in a public long-term care home or a non-profit long-term care home.

I declare the following information about my principal residence(s) in Ontario during 2016:

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

Address	Postal code	Number of months resident in 2016	Amount paid for 2016	Check this box if this is a "long-term care home" (see page 15 of the guide.)	Name of landlord, municipality, or supplier to whom payment was made, as applicable
205-13 Queen Street Toronto ON	M6P 1Q7	12	8,400 00	<input type="checkbox"/>	Joe Lipman
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

If on December 31, 2016, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter his or her address below.

Part C – Involuntary separation

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

See the privacy notice on your return.

T1028 – RRSP Deduction Limit Statement

This statement indicates the actual amount of 2016 RRSP deduction limit.

RRSP deduction limit

Enter the amount of maximum RRSP deduction room from the 2015 Notice of Assessment			
OR perform the following calculation:			
2015 RRSP deduction limit			
Allowable RRSP/PRPP deducted in 2015			-
Contributions to a United States retirement plan or a foreign employer-sponsored pension plan (RC267/RC268/RC269)			-
		Unused RRSP deduction limit at the end of 2015	=
2015 earned income	22,925 x 18% (maximum \$25,370.00)	4,126	
2015 pension adjustment		-	
2016 prescribed amount for connected persons		-	
		=	4,126
		Subtotal	= 4,126
2016 Net past-service pension adjustment (T215)			-
2016 pension adjustment reversal (PAR) (T10)			+
		RRSP deduction limit for 2016	= 4,126
Unused RRSP contributions			

2016 PRPP non-deductible limit (tax exempt income)

Note: Starting in 2013, with regards to contributions to a pooled registered pension plan (PRPP), the *Income Tax Act* allows tax exempt earned income by an Indian (as per the *Indian Act* definition) to be included in the calculation of his or her non-deductible PRPP limit.

Enter the amount of maximum PRPP non-deductible room from the 2015 Notice of Assessment			
OR perform the following calculation:			
2015 PRPP non-deductible limit			
2015 PRPP contributions			-
2015 employer PRPP contribution amount			-
		Unused PRPP contributions at the end of 2015	=
2015 tax-exempt earned income	x 18% (maximum \$25,370.00)		+
		PRPP non-deductible limit for 2016	=

Next Year RRSP Deduction Limit

Step 1 – Calculation of the unused RRSP deduction room at the end of 2016

2016 RRSP deduction limit		4,126	00	1
Total RRSP contributions deducted on line 208	-			2
2016 employer PRPP contribution amount	-			3
Contributions to a United States retirement plan or a foreign employer-sponsored pension plan (RC267/RC268/RC269)	-			4
Unused RRSP deduction room at the end of 2016. (This amount can be negative.)	=	4,126	00	5

Step 2 – 2017 RRSP dollar limit

2016 earned income		22,925	00	x 18%	=	4,126	50	6
RRSP dollar limit for 2017						26,010	00	7
Enter the amount from line 6 or 7, whichever is less	=					4,126	50	8

Step 3 – 2016 pension adjustment (PA)

2016 PA (the total from box 52 of 2016 T4 slips and box 034 of 2016 T4A slips)	-			9
Line 8 minus line 9 (if negative, enter "0")	=	4,126	50	10

Step 4 – 2017 pension adjustment reversal (PAR)

PAR (the total from box 2 of 2017 T10 slips)	+			11
Line 10 plus line 11 (enter amount on line 19)	=	4,126	50	12

Step 5 – 2017 net past service pension adjustment (PSPA)

Exempt PSPA for 2016 (the total from box 2 of T215 slips)				13
Certified PSPA for 2017 (line A in Part 3 of Form T1004, <i>Applying for the Certification of a Provisional PSPA</i>)	+			14
Line 13 plus line 14	=			15
Qualifying withdrawals for 2017 (Part 3 of Form T1006, <i>Designating an RRSP Withdrawal as a Qualifying Withdrawal</i>)	-			16
2017 net PSPA (This amount can be negative.)	=			17

Step 6 – 2017 RRSP deduction limit

2016 unused RRSP deduction		4,126	00	18
Amount from line 12	+	4,126	50	19
Line 18 plus line 19	=	8,252	50	20
2017 net PSPA from line 17	-			21
2017 RRSP deduction limit (if negative, enter "0")	=	8,252	50	22

Step 7 – 2017 unused RRSP deduction room

Amount from line 20		8,252	50	23
Amount from line 21	-			24
2017 unused RRSP deduction room that can be carried forward to 2018 (This amount can be negative.)	=	8,252	50	25

Step 8 – 2017 RRSP contribution

RRSP deduction limit for 2017		8,252	50	26
Undeducted RRSP contributions carried forward	-			27
Line 26 minus line 27	=	8,252	50	28
Excess contribution of \$2,000 permitted	+			29
Maximum contributions that may be made to RRSPs for 2017 (except for transfers)	=	8,252	50	30

Public Transit Amount

Line 364 of Schedule 1

User name	Type of transport	Amount paid	
Joan	TTC passes	1,560 00	
Subtotal		1,560 00	
Public transit pass (T4 slip, box 84)			
Spouse's public transit pass (T4 slip, box 84)			+
Total public transit amount		1,560 00	= 1
Portion of public transit amount claimed by the spouse			-
Subtract line 2 from line 1	Enter this amount on line 364 of Schedule 1	1,560 00	= 3

Children's Arts Amount

Generally, a taxpayer is entitled to the children's arts amount if he or she has one or more children under 16 (under 18 for a child with a disability).

The amount must have been paid in the tax year and has to be supported by a receipt issued by an organization providing eligible programs of arts activities.

Expenses paid

Child's name	Jennifer	
Name of organization		Amount paid
Sparks		115 00
	Subtotal for this child (maximum \$250)	115 00
Additional amount for a child with a disability	+	
	Total for this child =	115 00

Eligible amount		115 00	1
Children's arts amount claimed by the spouse	-		2
Subtract line 2 from line 1		Enter this amount on line 370 of Schedule 1	= 115 00 3

Children's Fitness Tax Credit

Generally, a taxpayer is entitled to the children's fitness tax credit if he or she has one or more children under 16 (under 18 if the child is disabled).

Fees must have been paid in the tax year and have to be supported by a receipt issued by an organization providing eligible programs of physical activities.

Fees paid

Child's name		Jason
Name of organization		Amount paid
Aki Karate		175 00
	Subtotal for this child (maximum \$500)	175 00
Additional amount for a child with a disability	+	
	Total for this child	= 175 00

Eligible fees		175 00	1
Eligible fees entered on line 458 in the federal tax return of the spouse	-		2
Subtract line 2 from line 1	Enter this amount on line 458 of the federal tax return	= 175 00	3