

adv tax

123 abc street
Toronto, ON M1A 1L1

416 666 6666

Date: 2018 / 02 / 22

Dear LISA J TEN

Thanks for using our service. Enclosed is the hard copy of your T1 tax return. Please keep it for future reference. If your return is Netfiled/Efiled successfully, you can find the Netfile or Efile confirmation code here and at the top of page 1 of T1 Form. We also included your tax return summary on the next page.

2DB52VLM

Your tax return shows a result of tax refund. The amount expected is \$ 2,757.39. You can expect the refund to be issued by CRA within 2 weeks if your return is Efiled/Netfiled.

Your tax return shows a result of balance due of \$_____. Please make the payment online or from your bank within 5 business days after the return is Efiled/Netfiled.

Here are some other tax credits which are expected to be assessed by CRA. These credits are calculated per family, so only one person from the family will receive the tax credits.

1. GST/HST tax credit, paid quarterly from July this year, total amount \$ 697.00.
2. Child Care Tax Credit (CCTB) tax credit, total amount \$ 5,400.00.
3. Ontario Trillium Benefit (if applicable), total amount \$_____.

If there is any question regarding your tax return, please contact us.

Sincerely,

Name LISA J TEN

Phone 250 554 7405

Address 400 WALTER AVENUE, VICTORIA, BC V9A

Identification & Status

Social Ins No: 870000148
 Date of birth: 1962/ 05/ 29
 Prov. Residence: BC
 Marital Status: Married

Refund 484

2,757|39
Balance owing 485

Spouse Info

Colin

Social Ins No: 000000000
 Date of birth: 1960/ 06/ 07
 Net income: 2,750.00
 Taxable income:

Total Income

Employment income	101	<u>16,000 00</u>
Other empl. Inc.	104	
Old age sec. pension	113	
CPP	114	
Other pensions	115	
Split-pension amount	116	
UUCB	117	
EI benefit	119	
Taxable dividends	120	
Interest/Investment	121	<u>1,000 00</u>
Net partnership	122	<u>4,000 00</u>
RDSP income	125	
Net rental income	126	
Gross rental income	160	
Taxable capital gain	127	<u>3,500 00</u>
Taxable support	128	
RRSP income	129	
Other income	130	
Net Bus. Income	135	
Gross Bus. inc.	162	
Net Prof. income	137	
Gross Prof. income	164	
Net Comm. Income	139	
Gross Comm. Income	166	
Net Farm. Income	141	
Gross Farm. Income	168	
Net Fishing income	143	
Gross Fishing income	170	
Workers' compensation	144	
Social assistance	145	
Net federal suppl.	146	
Total Income	150	<u>25,250 00</u>

Net Income

RPP	207	
RRSP	208	<u>2,560 00</u>
Deduction Split-pension	210	
Union/prof. dues	212	
UCCB repayment	213	
Child care exp.	214	
Disability supports	215	
ABIL deduction	217	
Moving exp.	219	
Allowable support pmnt.	220	
Carrying charges	221	
Deduction for CPP	222	<u>371 25</u>

Expl./Dev. Exp.	224	
Other empl. Exp.	229	
Clergy residence	231	
Other deduction	232	<u>250 00</u>
Soc. Benefits repmnt.	235	
Net Income	236	<u>22,068 75</u>

Taxable Income

Canadian Forces/police	244	
Employee home reloc.	248	
Security options	249	
Other pmnts deduction	250	
Ltd. Partnership losses	251	
Non-capital losses	252	
Net capital losses	253	
Capital gains ded.	254	
Northern residents ded.	255	
Additional ded.	256	
Taxable Income	260	<u>22,068 75</u>

Federal tax

Fed. tax on split-inc.	424	
Fed. dividend tax cre.	425	
Min. tax carryover	427	
Basic federal tax	429	
Foreign tax credit	405	
Federal tax	406	
Tot. fed. political contr.	409	
Fed. Poli. Contr. Cre.	410	
Investment tax credit	412	
Special taxes	418	
Net federal tax	420	<u>150 00</u>

Provincial Taxes

CPP payable	421	<u>742 50</u>
EI payable	430	
Social benefits repmnt.	422	
Provincial tax	428	
Yukon First Nations tax	432	
Total payable	435	<u>892 50</u>

Federal non-refundable credits

Basic personal amount	300	<u>11,635 00</u>
Age amount	301	
Spouse amount	303	<u>8,885 00</u>
Amt. for eligible dep.	305	
Family care amt.	367	
Amt. infirm dep. 18+	307	
CPP thru. Empl.	308	<u>445 50</u>
CPP on self-empl.	310	<u>371 25</u>
EI thru. Empl.	312	<u>260 80</u>
EI on self-empl.	317	
Canada employment	363	<u>1,178 00</u>
Public transit amt.	364	
Children's arts amt.	370	
Home accessibility	398	
Home buyer's amt.	369	
Adoption exp.	313	
Pension income amt.	314	
Disability amt.	316	<u>8,113 00</u>
Disa. amt. transferred	318	
Interest on stu. Loans	319	
Tuition/Edu./Textbooks	323	
Tuition transferred	324	
Trans. from spouse	326	
Medical expenses	332	<u>1,018 94</u>
Donations	349	<u>15 00</u>
Tot. Non-ref credits	350	<u>4,801 12</u>

Refundable Credits

Tot. income tax ded.	437	<u>750 00</u>
Ref. QC abatement	440	
CPP overpayment	448	
EI overpayment	450	
Ref. med. exp. suppl.	452	<u>254 74</u>
WITB	453	<u>2,351 53</u>
Ref. invest. tax credit	454	
XII.2 trust tax credit	456	
GST/HST rebate	457	
Supply tax credit	469	<u>150 00</u>
Tax paid by instalments	476	
Prov. (Terr.) tax credit	479	<u>143 62</u>
Tot. ref. credits	482	<u>3,649 89</u>

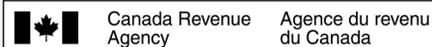
Benefit Summary and Carry-forward Items

GST Rebate (estimate)	<u>697 00</u>	Unused RRSP	<u>500 00</u>	Unused Moving Exp.	
CCTB Benefit (estimate)	<u>5,400 00</u>	Unused Fed. Tuition		Ontario Trillium Benefit	
New RRSP Room earned	<u>3,600 00</u>	Unused Prov. Tuition			
Ontario Child benefit (estimate)		Capital Loss			

Prepared by: adv tax

Phone: 416 666 6666

Date: 2018/ 02/ 22



T1 GENERAL 2017

Income Tax and Benefit Return

Step 1 – Identification and other information

BC **8**

Identification

Print your name and address below.

First name and initial

LISA J

Last name

TEN

Mailing address: Apt No. – Street No. Street name

400 WALTER AVENUE

PO Box

RR

City

VICTORIA

Prov./Terr.

B C

Postal code

V 9 A 2 E 5

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, 2017**:

British Columbia

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 2017, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2017**, enter the date of:

entry

or

departure

Information about you

Enter your social insurance number (SIN):

8 7 0 0 0 0 1 4 8

Enter your date of birth:

Year Month Day
1 9 6 2 0 5 2 9

Your language of correspondence:
Votre langue de correspondance :

English Français

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, 2017:

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

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

Enter his or her SIN:

0 0 0 0 0 0 0 0 0

Enter his or her first name:

Colin

Enter his or her net income for 2017 to claim certain credits:

2,750.00

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 2017:

Do not use this area

Residency information for tax administration agreements (For more information, see page 18 in the guide.)

Did you reside on **Nisga'a Lands** on December 31, 2017? Yes 1 No 2

If **yes**, are you a citizen of the **Nisga'a Nation**? Yes 1 No 2



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

A) Do you have Canadian citizenship? Yes 1 No 2

If yes, go to question B. If no, skip question B.

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

Step 1 – Identification and other information (continued)**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 2017, 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 2017, 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	16,000	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			
Employment insurance and other benefits (box 14 of the T4E slip)		119 +		
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 +	1,000	00
Net partnership income: limited or non-active partners only		122 +	4,000	00
Registered disability savings plan income		125 +	750	00
Rental income	Gross 160		Net 126 +	
Taxable capital gains (attach Schedule 3)		127 +	3,500	00
Support payments received	Total 156		Taxable amount 128 +	
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			
Social assistance payments	145 +			
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +			
Add lines 144, 145, and 146 (see line 250 in the guide).	=	000	147 +	000
Add lines 101, 104 to 143, and 147.		This is your total income.	150 =	25,250

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	25,250	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 and pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +	2,560	00
PRPP employer contributions (amount from your PRPP contribution receipts)	205	500	00
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 +		
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (attach Form T778)	214 +		
Disability supports deduction	215 +		
Business investment loss	Gross 228	Allowable deduction	217 +
Moving expenses	219 +		
Support payments made	Total 230	Allowable deduction	220 +
Carrying charges and interest expenses (attach Schedule 4)	221 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222 +	371	25
Exploration and development expenses (attach Form T1229)	224 +		
Other employment expenses	229 +		
Clergy residence deduction	231 +		
Other deductions Specify:	232 +	250	00
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233 =	3,181	25
Line 150 minus line 233 (if negative, enter "0")			
This is your net income before adjustments.		234 =	22,068 75
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 =	22,068 75

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 +		
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 =	000	00
Line 236 minus line 257 (if negative, enter "0")			
This is your taxable income.		260 =	22,068 75

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

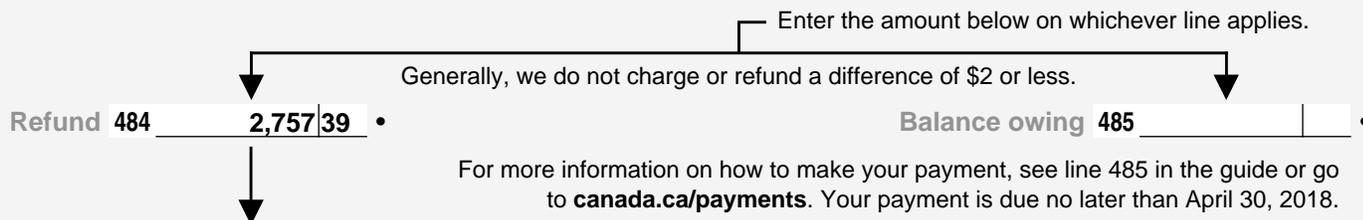
Protected B when completed **4**

Net federal tax: enter the amount from line 62 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	15000
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421 +	74250
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +	
Social benefits repayment (amount from line 235)	422 +	
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +	000
Add lines 420, 421, 430, 422, and 428.	This is your total payable .	435 = 89250

Total income tax deducted	437	75000	•
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 +	25474	•
Working income tax benefit (WITB) (attach Schedule 6)	453 +	2,35153	•
Refund of investment tax credit (attach Form T2038(IND))	454 +		•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456 +		•
Employee and partner GST/HST rebate (attach Form GST370)	457 +		•
Eligible educator school supply tax credit	Supplies expenses 468	1,00000 × 15% = 469 +	15000 •
Tax paid by instalments	476 +		•
Provincial or territorial credits (attach Form 479 if it applies)	479 +	14362	•
Add lines 437 to 479.	These are your total credits .	482 = 3,64989	▶

Line 435 minus line 482 This is your **refund or balance owing**. = **-2,75739**

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



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)

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 **250 554 7405** Date _____

490 If a fee was charged for preparing this return, complete the following:
 Name of preparer: **adv tax**
 Telephone: **416 666 6666**
 EFILE number (if applicable): **489 B | 3 | 5 | 4 | 2**

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 canada.ca/cra-info-source, Personal Information Bank CRA PPU 005.

Do not use this area 487 488 _____ • **486** _____ •

T1-2017

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 \$11,635	300	11,635	00	1
Age amount (if you were born in 1952 or earlier) (use the federal worksheet)	(maximum \$7,225)	301	+		2
Spouse or common-law partner amount (attach Schedule 5)		303	+	8,885	3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304	+		4
Amount for an eligible dependant (attach Schedule 5)		305	+		5
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307	+		6
Canada caregiver amount for infirm children under 18 years of age					
Enter the number of children for whom you are claiming this amount	352	×	\$2,150	=	367
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	+	445	8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+	371	9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$836.19)	312	+	260	10
on self-employment and other eligible earnings (attach Schedule 13)		317	+		11
Volunteer firefighters' amount		362	+		12
Search and rescue volunteers' amount		395	+		13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,178)	363	+	1,178	14
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364	+		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
Disability amount (for self) (claim \$8,113 , or if you were under 18 years of age, use the federal worksheet)		316	+	8,113	20
Disability amount transferred from a dependant (use the federal worksheet)		318	+		21
Interest paid on your student loans		319	+		22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		23
Tuition amount transferred from a child		324	+		24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later	330			1,681	26
Enter \$2,268 or 3% of line 236 of your return, whichever is less .		–		662	27
Line 26 minus line 27 (if negative, enter "0")		=		1,018	28
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+			29
Add lines 28 and 29.		=		1,018	30
Add lines 1 to 25, and line 30.		332	+	1,018	31
Federal non-refundable tax credit rate		335	=	31,907	32
Multiply line 31 by line 32.		×		15%	33
Donations and gifts (attach Schedule 9)		338	=	4,786	34
Add lines 33 and 34.		349	+	15	35
Enter this amount on line 47 on the next page.	Total federal non-refundable tax credits	350	=	4,801	35

Continue on the next page.

Step 2 – Federal tax on taxable income

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

22,068.75 36

Complete the appropriate column depending on the amount on line 36.

Line 36 is **\$45,916** or less

Line 36 is more than **\$45,916** but not more than **\$91,831**

Line 36 is more than **\$91,831** but not more than **\$142,353**

Line 36 is more than **\$142,353** but not more than **\$202,800**

Line 36 is more than **\$202,800**

Enter the amount from line 36.

22,068.75

– 45,916.00

– 91,831.00

– 142,353.00

– 202,800.00

37

Line 37 minus line 38 (cannot be negative)

– 0.00
= **22,068.75**

=

=

=

=

38

Multiply line 39 by line 40.

× 15%
= **3,310.31**

× 20.5%

× 26%

× 29%

× 33%

39

Enter the amount from line 39.

+ 0.00

+ 6,887.00

+ 16,300.00

+ 29,436.00

+ 46,965.00

41

Add lines 41 and 42.

= **3,310.31**

=

=

=

=

42

Step 3 – Net federal tax

Enter the amount from line 43.

3,310.31 44

Federal tax on split income (from line 5 of Form T1206)

424+ •45

Add lines 44 and 45.

404 = **3,310.31** ▶ **3,310.31** 46

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

350 **4,801.12** 47

Federal dividend tax credit

425+ •48

Minimum tax carryover (attach Form T691)

427+ •49

Add lines 47, 48, and 49.

= **4,801.12** ▶ **4,801.12** 50

Line 46 minus line 50 (if negative, enter "0")

Basic federal tax 429 = **0.00** 51

Federal foreign tax credit (attach Form T2209)

405 –

Line 51 minus line 52 (if negative, enter "0")

Federal tax 406 = **0.00** 53

Total federal political contributions (attach receipts)

409 54

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) **410** •55

Investment tax credit (attach Form T2038(IND))

412+ •56

Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)

Net cost of shares of a provincially registered fund

413 Allowable credit **414**+ •57

Add lines 55, 56, and 57.

416 = **0.00** ▶ **0.00** 58

Line 53 minus line 58 (if negative, enter "0")

If you have an amount on line 45 above, see Form T1206.

417 = **0.00** 59

Working income tax benefit advance payments received (box 10 of the RC210 slip)

415+ **150.00** •60

Special taxes (see line 418 in the guide)

418 +

Add lines 59, 60, and 61.

Enter this amount on line 420 of your return.

Net federal tax 420 = **150.00** 62



British Columbia Tax

BC428
 T1 General – 2017

 Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – British Columbia non-refundable tax credits

	For internal use only	5609			
Basic personal amount	claim \$10,208	5304		10,208 00	1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,578)	5308	+		2
Spouse or common-law partner amount					
Base amount				9,614.00	
Minus: his or her net income from page 1 of your return			-	2,750 00	
Result: (if negative, enter "0")			=	6,864 00	
	(maximum \$8,740)	5312	+	6,864 00	3
Amount for an eligible dependant					
Base amount				9,614.00	
Minus: his or her net income from line 236 of his or her return			-		
Result: (if negative, enter "0")			=	0 00	
	(maximum \$8,740)	5316	+	0 00	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)		5320	+		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)		5324	+	445 50	•6
(amount from line 310 of your federal Schedule 1)		5328	+	371 25	•7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)		5332	+	260 80	•8
(amount from line 317 of your federal Schedule 1)		5329	+		•9
Volunteer firefighters' amount		5330	+		10
Search and rescue volunteers' amount		5345	+		11
Adoption expenses (amount from line 313 of your federal Schedule 1)		5333	+		12
Children's fitness amount		5338	+		13
Children's fitness equipment amount	(50% of amount from line 5338)	5342	+		14
Children's arts amount		5341	+		15
Education coaching amount		5343	+		16
Pension income amount	(maximum \$1,000)	5336	+		17
Caregiver amount (use the <i>Provincial Worksheet</i>)		5340	+		18
Disability amount (for self)					
(Claim \$7,656 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		5344	+	7,656 00	19
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5348	+		20
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5352	+		21
Your tuition and education amounts [use and attach Schedule BC(S11)]		5356	+		22
Tuition and education amounts transferred from a child		5360	+		23
Amounts transferred from your spouse or common-law partner [use and attach Schedule BC(S2)]		5364	+		24
Medical expenses:					
Amount from line 330 of your federal Schedule 1		5368		1,681 00	25
Enter \$2,122 or 3% of line 236 of your return, whichever is less.			-	662 06	26
Line 25 minus line 26 (if negative, enter "0")			=	1,018 94	27
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)		5372	+		28
Add lines 27 and 28.		5376	=	1,018 94	29
Add lines 1 to 24, and line 29.		5380	=	26,824 49	30
British Columbia non-refundable tax credit rate			x	5.06%	31
Multiply line 30 by line 31.		5384	=	1,357 32	32
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	100 00	x 5.06%	=	5 06	33
Amount from line 17 of your federal Schedule 9		x 14.7%	=	+	34
Add lines 33 and 34.		5396	=	5 06	35
Add lines 32 and 35.			=	1,362 38	36
Farmers' food donation tax credit:					
Enter the amount of qualifying gifts that have also been claimed on line 36.		x 25%	=	5398	37
Add lines 36 and 37.					
Enter this amount on line 50.		British Columbia non-refundable tax credits	=	1,362 38	38

Step 2 – British Columbia tax on taxable incomeEnter your **taxable income** from line 260 of your return.**22,068**75 39

Complete the appropriate column depending on the amount on line 39.

Enter the amount from line 39.

Line 40 minus line 41
(cannot be negative)Multiply line 42
by line 43.

Add lines 44 and 45.

British Columbia tax on taxable income

	Line 39 is \$38,898 or less	Line 39 is more than \$38,898 but not more than \$77,797	Line 39 is more than \$77,797 but not more than \$89,320	Line 39 is more than \$89,320 but not more than \$108,460	Line 39 is more than \$108,460	
	22,068 75					40
	– 0,00	– 38,898,00	– 77,797,00	– 89,320,00	– 108,460,00	41
	= 22,068 75	=	=	=	=	42
	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	43
	= 1,116 68	=	=	=	=	44
	+ 0,00	+ 1,968,00	+ 4,963,00	+ 6,173,00	+ 8,525,00	45
	= 1,116 68	=	=	=	=	46

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 46.

1,11668 47

Enter your British Columbia tax on split income from Form T1206.

6151 + 48

Add lines 47 and 48.

= 1,11668 49

Enter your British Columbia non-refundable tax credits from line 38.

1,36238 50

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet***6152** + 51

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

000 × 33.7% = **6154** + 000 52

Add lines 50 to 52.

= 1,36238 ▶ – **1,362**38 53

Line 49 minus line 53 (if negative, enter "0")

= 54

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

000 × 33.7% = + 000 55

Add lines 54 and 55.

= 56

Provincial foreign tax credit from Form T2036

– 000 57

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

= 58**BC tax reduction**If your net income (line 236 of your return) is **less than \$32,221**, complete the following calculation. Otherwise, enter "0" on line 65 and continue on line 66.

Basic reduction

claim **\$444** **444**00 59

Enter your net income from line 236 of your return.

22,06875 60

Base amount

– 19,749,00 61

Line 60 minus line 61 (if negative, enter "0")

= 2,31975 62

Applicable rate

× 3.56% 63

Multiply line 62 by line 63.

= 8258 ▶ – **82**58 64

Line 59 minus line 64 (if negative, enter "0")

= 36142 ▶ – **361**42 65

Line 58 minus line 65 (if negative, enter "0")

= 66

Logging tax credit from Form FIN 542S or Form FIN 542P

– 67

Line 66 minus line 67 (if negative, enter "0")

= 000 68

Continue on the next page.

Step 3 – British Columbia tax *(continued)*

Enter the amount from line 68 on the previous page. 000 69

British Columbia political contribution tax credit

Enter your British Columbia political contributions made in 2017. 6040 70

Credit calculated for line 71 on the *Provincial Worksheet* (maximum \$500) 71

Line 69 minus line 71 (if negative, enter "0") = 000 72

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. 6045 • 73

Enter your employee venture capital tax credit from Certificate **EVCC 30**. 6047 + • 74

Add lines 73 and 74. (maximum \$2,000) = 000 ▶ 75

Line 72 minus line 75 (if negative, enter "0") = 000 76

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. 6881 – • 77

Line 76 minus line 77 (if negative, enter "0") 78

Enter the result on line 428 of your return. **British Columbia tax** = 000 78

See the privacy notice on your return.



British Columbia Credits

BC479

T1 General – 2017

Complete the calculations that apply to you and **attach a copy** of this form to your return. For more information, see the related line in the forms book.

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2017, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.	18,818 75	600 00	1
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+ 250 00	+	2
Add lines 1 and 2.	= 19,068 75	= 600 00	3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	- 750 00	- 600 00	4
Line 3 minus line 4 (if negative, enter "0")	= 18,318 75	=	5
Add the amounts from line 5 in column 1 and column 2 (if applicable).	Adjusted net family income	18,318 75	6
If you had a spouse or common-law partner on December 31, 2017, enter \$18,000. Otherwise, enter \$15,000.		- 18,000 00	7
Line 6 minus line 7 (if negative, enter "0")	Income for the sales tax credit	= 318 75	8

Basic sales tax credit	claim \$75	6033	75 00	9
Additional credit for your spouse or common-law partner	claim \$75	6035	+ 75 00	10
Add lines 9 and 10.			= 150 00	11
Amount from line 8	318 75	× 2% =	- 6 38	12
Line 11 minus line 12 (if negative, enter "0")		Sales tax credit	= 143 62	13

British Columbia home renovation tax credit for seniors and persons with disabilities

If on December 31, 2017, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim individually the home renovation tax credit for seniors and persons with disabilities and tick **box 6089**.

 6089 X

Enter your home renovation expenses from line 5 of your Schedule BC(S12).	(maximum \$10,000) 6048	× 10% =	+	14
---	-------------------------	---------	---	----

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate SBVC 10 for shares acquired in 2017.	6049	•15		
Enter your venture capital tax credit from Certificate SBVC 10 for shares purchased during the first 60 days of 2018 that you elect to claim in 2017.	6050	+	•16	
Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.	+	17		
Add lines 15, 16, and 17.	(maximum \$60,000)	= 0 00	▶ + 0 00	18

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.	6051	+		•19
Enter your mining exploration tax credit allocated from a partnership from Form T88.	6053		20	
Add lines 13, 14, 18, and 19.		=	143 62	21

Continue on the next page.

Enter the amount from line 21 on the previous page.

14362 22

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014, *British Columbia Training Tax Credit (Individuals)*.

6055 23

Enter the amount from line 4 of Form T1014-1, *British Columbia Training Tax Credit (Employers)*.

6056 + 24

Enter the amount from line 4 of Form T1014-2, *British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)*.

6063 + 25

Add lines 23, 24, and 25.

= 000 ▶ + 000 26

Add lines 22 and 26.

Enter the result on line 479 of your return.

British Columbia credits

= 14362 27

See the privacy notice on your return.

**Employee Overpayment of 2017 Employment
Insurance Premiums**

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2017, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read (a) below)			16,000	00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits		+			2
Add lines 1 and 2.	(maximum \$51,300)	=	16,000	00	3
Total premiums deducted:					
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)					
Quebec residents (box 18 of your T4 slips)			260	80	4
Total premiums payable: enter the amount from line 10 of Schedule 13		+			5
Add lines 4 and 5.		=	260	80	6
Line 3 minus \$2,000 (if negative, enter "0")		-	14,000	00	7
Line 6 minus line 7 (if negative, enter "0")		=	0	00	8
Total premiums deducted:					
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)					
Quebec residents (from box 18 of your T4 slips)			260	80	9
Required premium:					
Residents of other than Quebec (multiply line 1 by 1.63%)	(maximum \$836.19)				
Quebec residents (multiply line 1 by 1.27%)	(maximum \$651.51)	-	260	80	10
Line 9 minus line 10 (if negative, enter "0")		=	0	00	11
Enter the amount from line 8 or line 11, whichever is greater .	Employment insurance overpayment		0	00	12

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,033 (\$2,025 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2017 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

T1-2017

Donations and Gifts

Schedule 9

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

Attach a copy of this schedule to your return.

Eligible amount of charitable donations

Include at lines 1 to 4 all the eligible amounts of your donations made in 2017 plus donations made in any of the previous five years that have not been claimed before. Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged			100 00	1
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)	329+			2
Donations made to registered universities outside Canada that are prescribed	333+			3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334+			4
Add lines 1 to 4.	Total eligible amount of charitable donations		100 00	5

Donations limitEnter your **net income** from line 236 of your return. 22,068 75 6 × 75% = 16,551 56 7

If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue on line 14.

Otherwise, complete lines 8 to 12, before continuing on line 13.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337		8
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339+		9
Add lines 8 and 9.	=		10 × 25% = +
Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is less .	Total donations limit		16,551 56 12

Donations and gifts

Allowable charitable donations. If you did not complete lines 8 to 12, enter the amount from line 5.

Otherwise, enter the amount from line 5 or line 12, whichever is **less**.

Enter the amount from line 5 or line 12, whichever is less .	340	100 00	13
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342+		14
Add lines 13 and 14.	=	100 00	15
Enter \$200 or the amount from line 15, whichever is less .	-	100 00	16
Line 15 minus line 16.	=	0 00	17

If your **taxable income is less than \$202,800**, enter "0" at line 26 and continue on line 28.

Otherwise, complete lines 18 to 27, before continuing on line 28.

Enter the amount from line 17.	0 00		18
Total of your donations made before 2016 included at lines 5 and 14, to a maximum of the amount on line 15.	354-		19
Line 18 minus line 19 (if negative, show it in brackets)	=		20
Enter the amount from line 16 or line 19, whichever is less .	+		21
Add lines 20 and 21.	=		22
Enter your taxable income from line 260 of your return.	22,068 75		23
Income threshold	- 202,800 00		24
Line 23 minus line 24 (if negative enter "0")	=		25
If you did not complete lines 18 to 25, enter "0". Otherwise, enter the amount from line 22 or line 25, whichever is less .			26 × 33% = +
If you did not complete lines 18 to 27, enter the amount from line 17. Otherwise, enter the result of line 17 minus line 26.			28 × 29% = +
Enter the amount from line 16.	100 00		30 × 15% = + 15 00
Add lines 27, 29, and 31.			32
Enter this amount on line 33 on the next page.		15 00	

Continue on the next page

Enter the amount from line 32 on the previous page.

1500	33
------	----

First-time donor's super credit (FDSC)

You will be considered a first-time donor if neither you nor your spouse or common-law partner has claimed and been allowed a charitable donations tax credit for any year after 2007. If you are considered a first-time donor continue at line 34. If you are not a first-time donor enter the amount from line 33 on line 36.

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

34

× 25% =

+

35

If you did not complete lines 34 and 35, enter the amount from line 33.

Otherwise, add lines 33 and 35.

Enter this amount on line 349 of Schedule 1.

Donations and gifts

=	1500

36

* The amount claimed on line 343 must also be claimed on line 340 by you or your spouse or common-law partner. If the donations are shared, the combined amount on line 343 for you and your spouse or common-law partner cannot be more than the combined amount claimed on line 340 by both of you.

See the privacy notice on your return.

T1-2017

RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

For more information, see line 208 in the guide.

Complete this schedule and attach it to your return **only when one or more** of the following situations apply:

Complete Parts A, B, C, and D, if :

- You will **be keeping**, for future years, some or all of your unused RRSP and PRPP contributions previously reported and available to deduct for 2017 as shown on your latest notice of assessment or reassessment, or T1028, *Your RRSP/PRPP Information for 2017*.
- You will **be keeping**, for future years, some or all of the RRSP, PRPP, and SPP contributions you made from March 2, 2017, to March 1, 2018.
- You have transferred to your RRSP, PRPP, or SPP certain amounts you included in your income in 2017.
- You are designating contributions made to your own RRSP, PRPP, or SPP as a 2017 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).

Complete Part E, if :

- You withdrew funds from your RRSP in 2017 under the HBP or the LLP.

Complete Part F, if :

- You will be the beneficiary of income that was contributed to an amateur athlete trust in 2017 and you want that income to be used in calculating your RRSP contribution limit.

If **none of the above situations** apply to you, **do not complete** this schedule. Enter your total contributions made to your or your spouse's or common-law partner's RRSP and SPP, and your PRPP on line 208 of your return.

Part A – Contributions

Unused RRSP/PRPP contributions previously reported and available to deduct for 2017 as shown on your latest notice of assessment or reassessment, or T1028, *Your RRSP/PRPP Information for 2017*.

1

Include on lines 2 and 3 below **all** contributions you made for the dates specified, even if you are not designating or deducting them on your return for 2017.

Include at lines 2 and 3:

- Contributions made to your or your spouse's or common-law partner's RRSP and SPP, and your PRPP;
- Amounts transferred to your own RRSP, PRPP, or SPP (also see line 14 in Part C of this schedule); and
- Contributions that you are designating as a repayment under the HBP or the LLP (Part B below)

For the list of contributions to exclude at lines 2 and 3, see line 208 in the guide.

Enter the RRSP, SPP, and your PRPP contributions made from **March 2, 2017**, to **December 31, 2017** (attach all your receipts).

4,060.00

2

Enter the RRSP, SPP, and your PRPP contributions made from **January 1, 2018**, to **March 1, 2018** (attach all your receipts).

+

3

Add lines 2 and 3.

245 = 4,060.00

+ 4,060.00

4

Add lines 1 and 4.

Total contributions

= 4,060.00

5

Part B – Repayments under the HBP and the LLP

If you withdrew funds from your RRSP under the HBP and/or the LLP **before 2016** you may have to make a repayment to your RRSP, PRPP, or SPP for 2017. Your 2017 minimum required repayment is shown on your latest notice of assessment or reassessment, or your T1028 statement for 2017.

Complete line 6 and/or line 7 if you are designating contributions made from January 1, 2017 to March 1, 2018 to your own RRSP, PRPP, or SPP as a 2017 repayment under the HBP or the LLP. If you designate less than the minimum required amount for 2017, report the difference at line 129 of your return. If you are not required to make a repayment under the HBP or LLP, enter "0" at line 8 and continue at line 9.

Do **not** include at lines 6 and 7:

- any amount you deducted or designated as a repayment on your 2016 return or that was refunded to you; or
- any contributions or transfers that you will be including on line 14 or line 15 in Part C on the next page.

Contribution designated as a repayment under the HBP

246

6

Contribution designated as a repayment under the LLP

262 + 1,000.00

7

Add lines 6 and 7.

Total repayments under the HBP and the LLP = 1,000.00

- 1,000.00

8

Line 5 minus line 8

Enter this amount on line 10 on the next page.

Contributions available to deduct

= 3,060.00

9

Continue on the next page

Part C – RRSP/PRPP deduction

Enter the amount from line 9 on the previous page.

3,06000 10RRSP/PRPP deduction limit for 2017 as shown on your latest notice of assessment or reassessment, or T1028, *Your RRSP/PRPP Information for 2017*.**3,060**00 11Enter your 2017 **employer** PRPP contributions (amount from line 205 of your return).– **500**00 12

Line 11 minus line 12

= **2,560**00 13**Transfers** (see "Line 14 - Transfers" at line 208 in the guide)**240** 14RRSP, PRPP, and SPP contributions you are deducting for 2017, this amount cannot exceed the **lesser** of the result of line 10 minus line 14, or the amount on line 13, whichever is **less**+ **2,560**00 15

Add lines 14 and 15.

= **2,560**00 16Enter the amount from line 10 or line 16, whichever is **less**.**Also enter this amount on line 208 of your return.**RRSP/PRPP deduction 208 – **2,560**00 17**Part D – Unused contributions available to carry forward**

Line 10 minus line 17

Your unused contributions
available to carry forward to a future year = **500**00 18

This amount is available to carry forward to future years. This amount will be shown on your 2017 notice of assessment.

Part E – 2017 withdrawals under the HBP and the LLP

Complete this section, if you withdrew funds from your RRSP under the HBP and/or the LLP in 2017.

HBP: enter the amount from box 27 of all your 2017 T4RSP slips.

247 19

Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.

259 20

LLP: enter the amount from box 25 of all your 2017 T4RSP slips.

263 **5,000**00 21

Tick this box to designate your spouse or common-law partner as the student for whom the funds were withdrawn under the LLP. If you do not tick the box, you will be considered to be the student for LLP purposes.

264 22**Part F – 2017 contributions to an amateur athlete trust**

Complete this section to report qualifying performance income (generally endorsement income, prize money, or income from public appearances received by an amateur athlete) contributed in 2017 to an amateur athlete trust, since this income qualifies as earned income in calculating the RRSP deduction limit of the trust's beneficiary.

Enter the amount of income that was contributed to an amateur athlete trust in 2017.

267 23

T1-2017

Statement of Investment Income

Schedule 4

State the names of the payers below and attach any information slips you received.

Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see line 120 in the guide)

Taxable amount of dividends other than eligible dividends (specify):	_____	_____	1
		+	2
		+	3
		+	4
Non-eligible dividends from other tax slips		+	5
		+	6
Add lines 1 to 6 and enter this amount on line 180 of your return.		180 =	7
Taxable amount of eligible dividends(specify):	_____	+	8
		+	9
		+	10
		+	11
		+	12
		+	13
		+	14
		+	15
		+	16
		+	17
From box 32 of T3 slip and box 31 of T4P		+	18
Other dividend income		+	19
Add lines 7 to 19 and enter this amount on line 120 of your return.		120 =	_____

II - Interest and other investment income (see line 121 in the guide)

Specify:	_____	_____	1,000.00
		+	_____
		+	_____
		+	_____
		+	_____
Income from foreign sources:	_____	+	_____
Enter this amount on line 121 of your return.		121 =	1,000.00

III - Carrying charges and interest expenses (see line 221 in the guide)

Carrying charges (specify):	_____	_____
Interest expenses (specify):	_____	+
Enter this amount on line 221 of your return.		221

T1-2017

Capital Gains (or Losses) in 2017

Schedule 3

Read line 127 in the *General Income Tax and Benefit Guide*. For more information, read Chapter 2 in guide T4037, *Capital Gains*.

Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

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

1. Qualified small business corporation shares (report, in "3." below, mutual fund units, deferral of eligible small business corporation shares, and other shares)

Number of shares	Name of corp. and class of shares	(1)	(2)	(3)	(4)	(5)
Total		106				Gain (or loss) 107

Qualified Dispositions

2. Qualified farm property and qualified fishing property

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		109				Gain (or loss) 110 +

Mortgage foreclosures and conditional sales repossessions - Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
			5,000 00	500 00		4,500 00
Total		123	5,000 00			Gain (or loss) 124 + 4,500 00

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

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

Number	Name of fund/corp. and class of shares	(1)	(2)	(3)	(4)	(5)
Total		131				Gain (or loss) 132 +

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		136				Gain (or loss) 138 +

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

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

Face value	Maturity date	Name of Issuer							
Total			151					Gain (or loss)	153 +

6. Other mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.								
			2,100	00	100	00			2,000
Total			154	2,100	00			Gain (or loss)	155 + 2,000

7. Personal-use property (full description)

			500	00					500
Total								Gain only	158 + 500

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

Total								Net gain only	159 +

Note: You can only apply LPP losses against LPP gains.

Subtract: Unapplied LPP losses from other years

Net gain only 159 +

Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159.
Enter this amount on line B on the next page.

Total of gains (or losses) of qualified properties and other properties = **7,000** **00** **A**

Enter the amount from line A on the previous page.		7,000 00	B
Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in number 3 on the previous page)	161-		C
	Line B minus line C	= 7,000 00	D
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657)	173		E
T5, T5013, and T4PS information slips – Capital gains (or losses)	174+		F
T3 information slips – Capital gains (or losses)	176+		G
	Add lines D, F, and G.	= 7,000 00	H
Capital loss from a reduction in your business investment loss	178-		I
	Total of all gains (or losses) before reserves: line H minus line I	191 = 7,000 00	J
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)	192+		K
	Total capital gains (or losses): line J plus line K	197 = 7,000 00	L
Multiply the amount on line 197 by 50%.			
Enter the taxable capital gains on line 127 of your return.			
If it is a net capital loss, see line 127 in the guide.			
	Taxable capital gains (or net capital loss) in 2017	199 = 3,500 00	

Principal residence

Complete this section if you disposed of a property (or properties) in 2017 for which you are claiming a principal residence exemption.

In all cases you are required to **complete** Form T2091(IND), *Designation of a property as a principal residence by an individual*, or Form T1255, *Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual*, whichever applies.

Even if you do not sell your property you may have a **deemed disposition** that must be reported. For more information, see line 127 in the guide.

If you were **not** a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce the amount of the principal residence exemption or eliminate it. For more information, contact us.

Principal residence designation

Tick the box that applies to your designation.

- 179
- 1 I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **all years owned** or for all years owned except one year, being a year in which I replaced my principal residence.
 - 2 I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **some, but not all, years owned**.
 - 3 I designate the **properties** described on Form T2091(IND) or Form T1255 to have been my principal residences for **some or all of the years owned**.

**Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return**

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on **page 2** of this form.
- Part **D** must be signed by the individual identified in Part **A** or by the individual's legal representative. Your electronic filer must fill out Parts **C** (prior to your return being submitted) and Part **E** (once your return has been submitted).
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

Tax year: 2017

Part A – Identification and address as shown on your return (mandatory)					
First name LISA J		Last name TEN		Social insurance number 8 7 0 0 0 0 1 4 8	
Mailing address: Apt no – Street no Street name 400 WALTER AVENUE			PO Box	RR	City VICTORIA
			Prov./Terr B C	Postal code V 9 A 2 E 5	
Part B – Declaration of amounts from your General Income Tax and Benefit Return (mandatory)					
Enter the following amounts from your return, if applicable:					
Total income (line 150)		25,250.00		Refund (line 484)	
Taxable income (line 260)		22,068.75		or	
Total federal non-refundable tax credits (line 350 of Schedule 1)		4,801.12		Balance owing (line 485)	
				0.00	
Part C – Electronic filer identification (mandatory)					
By signing Part D below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part A . Part D must be signed before the return is electronically transmitted.					
Name of person or firm: _____			Electronic filer number: B3542		
Part D – Declaration and authorization (mandatory)					
I declare that the information entered in Part A , B and C is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on page 2 of this form, and that the electronic filer identified in Part C is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.					
_____ Signature (individual identified in Part A or legal representative)			_____ Name and title of legal representative		_____ Year
					_____ Month
					_____ Day
Part E – Document control number (mandatory)					
Enter the document control number for the individual's electronic record:			B354217ILE026		
Part F – Delivery of your notices of assessment and reassessment (a selection must be made)					
How do you want to receive your notices of assessment and reassessment? Select one or more of the following electronic options:					
<input checked="" type="checkbox"/> I am already registered for online mail and can view and access my notices of assessment and reassessment online.					
Sign up for online mail!					
<input type="checkbox"/> I would like to view and access my notices of assessment and reassessment online anytime. I will sign up for online mail by providing my email address below.					
My email address is: _____					
To access online mail, you must be registered for My Account.					
I understand that by providing my email address, I am registering for online mail and I accept the terms and conditions that are set out on page 2 of this form. I understand that by ticking (✓) the box above, I will now receive my notices of assessment and other CRA correspondence online. I can also print and download my online notices of assessment and reassessment. For more information, see page 2 of this form.					
<input type="checkbox"/> I would like my electronic filer to receive my notices of assessment and reassessment electronically in their software and provide me with a copy.					
Provide your electronic filer with authorization by filling out Form T1013, <i>Authorizing or Cancelling a Representative</i> .					
I understand that by ticking (✓) the box above, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C . I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see page 2 of this form.					
OR					
<input type="checkbox"/> I would like to receive paper notices of assessment and reassessment through Canada Post.					
Part G – Pre-authorized debit agreement (optional)					
Do you want to Pre-authorize the CRA to withdraw a specified amount from your bank account? If so, fill in the information below:					
I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on page 2 of this form.					
_____ Signature			_____ Year		_____ Month
					_____ Day
One time payment for your Individual income tax (T1), to be withdrawn on			_____ Year		_____ Month
					_____ Day

Information and instructions

Part D – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts **A**, **B**, and **D**. By signing Part **D**, you acknowledge that under the *Income Tax Act* you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request; and
- give the signed original of this form to the electronic filer named in Part **C**, and keep a copy for yourself.

By signing Part **D**, you declare that the electronic filer named in Part **C** is electronically filing your T1 return or your amended T1 return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer; and
- if necessary, give the electronic filer your personal taxpayer information.

You also authorize the electronic filer **to correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part **B** is not changed by more than \$300.

By signing Part **D**, you declare that the electronic filer named in Part **C** is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options in Part **F**.

By signing Part **D**, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part **D**, you declare that the information entered in Part **A** and the amounts showing in Part **B** are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the executor or legal representative for a **deceased person**, you must give a copy of the death certificate to the electronic filer.

If you are a **farmer**, and with your return you apply to participate in the AgriStability and AgriInvest programs, by signing Part **D**, you authorize the CRA to share information from your income tax return with the minister of Agriculture and Agri-Food Canada. You also authorize that minister to share the information with provincial ministers of agriculture and administrators of other federal and provincial farm programs. You further authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide as your application is processed.

For more information on confidentiality, refer to Form T1273, *Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals* at canada.ca/cra-forms.

Part F – Delivery of your notices of assessment and reassessment

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Sign up for online mail

If you are already registered for online mail, you must tick the first box in Part **F** on **page 1** of this form.

After reading and agreeing to the terms and conditions below, if you would like to sign up for online mail, you must select the second tick box and enter your email address in Part **F** on **page 1** of this form. You can also register directly online at canada.ca/my-cra-account.

Terms and conditions – By providing an email address, you are registering for online mail and authorizing the CRA to send you email notifications when there is mail for you to view on My Account. Any notices and correspondence delivered online on My Account will be presumed to have been sent on the date of the email notification. You understand and agree that your notice of assessment and notice of reassessment, and any future correspondence eligible for online delivery **will no longer be printed and mailed**.

If you are registered to receive online mail, the notices of assessment and reassessment will be made available electronically to your electronic filer, if he is authorized, and you will also receive an email notification to inform you that there is online mail available for you to view in My Account.

Once we have processed your return, we will send you a registration email notification to the email address you have provided, confirming your registration for online mail. We usually process paper returns in four to six weeks and returns filed electronically in as little as eight business days.

To view your correspondence, you must be registered for the CRA's My Account service. To register, go to canada.ca/my-cra-account. You will also find information on how to register, manage, and view online mail, and much more.

Personal information is collected under the authority of subsection 220(1) of the *Income Tax Act* and is used for the purpose of sending notices electronically. Information is described in personal information banks CRA PPU 175 Taxfiler Representative Identification System (TRIS) Data Bank 175 and CRA PPU 005 Individual Returns and Payment Processing in the CRA chapter of Info Source. Personal information is protected under the *Privacy Act*. Individuals have a right to access, correct, or notate their personal information and to have their personal information protected. More details about requests for personal information at the CRA and the CRA's Info Source chapter can be found at canada.ca/cra-access-information-privacy.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must select the third tick box in Part **F** on **page 1** of this form.

Your electronic filer must have a valid Form T1013, *Authorizing or Cancelling a Representative* on file with the CRA in order to receive your notices of assessment and reassessment.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including discounters, named in Part **C**, the CRA **will not** send you a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you have not signed up for direct deposit, we will make the notice available electronically to your electronic filer and your refund cheque will be mailed to you. If your return is being discounted and you are receiving a tax refund, your refund and notice of assessment will be sent to the discounter. In order for your discounter to receive the Express NOA, please select one or more of the first three electronic options in Part **F** on **page 1** of this form.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, WITB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part **F** on **page 1** of this form, you will receive your notices of assessment and reassessment through Canada Post once your return or amended return has been assessed.

Part G – Pre-authorized debit agreement (optional)

Pre-authorized debit (PAD) is an online payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date.

To cancel or modify your PAD

If you would like to cancel or make changes to your PAD agreement, go to canada.ca/my-cra-account and select CRA Login/Register. Any changes made will require 5 business days to take effect. You can also submit your request to the CRA by fax at **613-954-9777**, or mail it to the following address:

Canada Revenue Agency
Post Office Box 9659, Station T
Ottawa ON K1G 6L7

Please note that changes submitted to the CRA by fax or mail may take up to 30 days to take effect. If you do not inform the CRA of such changes on time, you may be subject to a fee if the financial institution is unable to process a debit according to your agreement.

Recourse rights

You have the right to receive a reimbursement for any payment that is not authorized within the terms of this PAD agreement. For more information on your rights to cancel your PAD agreement or on your recourse rights, contact your financial institution or visit payments.ca

Account authorization

You guarantee that you have full authority for completing a pre-authorized debit from your bank account.

T1-2017

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 2017:

- 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 \$4,750. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$2,295. **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 2017:

- 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, 2017.

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, 2017. 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	16,000	00	3	3
Taxable part of scholarship income reported on line 130	383 +		4	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)	+		5	+
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	385 +		6	386 +
Add lines 3 to 6. Enter the amount even if the result is "0".	=	16,000	00	7
			7	387 =

Add the amounts from line 7 in columns 1 and 2.
Enter this amount on line 16 on the next page.

Working income 16,000 00 8

Part B – Adjusted family net income

Net income amount from line 236 of the return	18,818	75	9	600	00	9
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 +		10	389 +		10
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)	+	250	00	+		11
Add lines 9, 10, and 11.	=	19,068	75	=	600	00
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	-	750	00	-	600	00
Line 12 minus line 13 (if negative, enter "0")	=	18,318	75	390 =		14

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 18,318 75 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 2017 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	16,000 ⁰⁰	16	
Base amount	– 4,750 ⁰⁰	17	
Line 16 minus line 17 (if negative, enter "0")	= 11,250 ⁰⁰	18	
Rate	× 19.4%	19	
Multiply line 18 by line 19.	= 2,182 ⁵⁰	20	
If you had neither an eligible spouse nor an eligible dependant, enter \$1,200. If you had an eligible spouse or an eligible dependant, enter \$1,903.	1,903 ⁰⁰	21	
Amount from line 20 or line 21, whichever is less	1,903 ⁰⁰	▶	1,903 ⁰⁰ 22
Adjusted family net income amount from line 15 on the previous page	18,318 ⁷⁵	23	
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,965. If you had an eligible spouse or an eligible dependant, enter \$17,475.	– 17,475 ⁰⁰	24	
Line 23 minus line 24 (if negative, enter "0")	= 843 ⁷⁵	25	
Rate	× 15.7%	26	
Multiply line 25 by line 26.	= 132 ⁴⁷	▶	– 132 ⁴⁷ 27
Line 22 minus line 27 (if negative, enter "0")			= 1,770 ⁵³ 28
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.			

Step 3 – Calculating your WITB disability supplement

Enter the amount from line 7 in column 1 on the previous page.	16,000 ⁰⁰	29	
Base amount	– 2,295 ⁰⁰	30	
Line 29 minus line 30 (if negative, enter "0")	= 13,705 ⁰⁰	31	
Rate	× 21%	32	
Multiply line 31 by line 32.	= 2,878 ⁰⁵	33	
Amount from line 33 or \$581, whichever is less	581 ⁰⁰	▶	581 ⁰⁰ 34
Adjusted family net income amount from line 15 on the previous page	18,318 ⁷⁵	35	
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$20,592. If you had an eligible spouse or an eligible dependant, enter \$29,578.	– 29,578 ⁰⁰	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 8.5%. Otherwise, enter 17%.	× 17.00%	38	
Multiply line 37 by line 38.	= 0 ⁰⁰	▶	– 0 ⁰⁰ 39
Line 34 minus line 39 (if negative, enter "0")			= 581 ⁰⁰ 40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			+ 1,770 ⁵³ 41
Add lines 40 and 41.			= 2,351 ⁵³ 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 \$20,609	less than \$29,597
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$24,010	less than \$32,996
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 \$36,414

T1-2017 Amounts for Spouse or Common-law Partner and Dependants

Schedule 5

See the guide to find out if you can claim an amount on line 303, 304, 305, or 307 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 2017?

If **yes**, tick this box **5522** and enter the date of the change (MMDD)

Base amount		11,635	00	1
If you are entitled to the family caregiver amount, enter \$2,150	5109	+		2
Add lines 1 and 2.		=	11,635	3
Spouse's or common-law partner's net income from page 1 of your return		-	2,750	4
Line 3 minus line 4 (if negative, enter "0")		=	8,885	5
Enter this amount on line 303 of your Schedule 1.				

Line 304 - Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

Complete this calculation only if you entered \$2,150 on line 5109 or line 5110 of this schedule for a person whose net income is between \$6,902 and \$23,046

Base amount		_____	_____	1
Net income of this person (line 236 of his or her return)		-	_____	2
Line 1 minus line 2 (if negative, enter "0").	(maximum \$6,883)	=	_____	3
If you claimed this person on line 303 or 305 of Schedule 1, enter the amount you claimed.		-	_____	4
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")		=	_____	5
Enter this amount on line 304 of your Schedule 1.				

Line 305 - Amount for an eligible dependant

Did your marital status change to other than married or common-law in 2017?

If **yes**, tick this box **5529** and enter the date of the change (MMDD)

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

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

Base amount		_____	_____	1
If you are entitled to the family caregiver amount, enter \$2,150	5110	+	_____	2
Add lines 1 and 2.		=	_____	3
Dependant's net income (line 236 of his or her return)	5106	-	_____	4
Line 3 minus line 4 (if negative, enter "0")		=	_____	5
Enter this amount on line 305 of your Schedule 1.				

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you must claim the Canada caregiver amount on line 367, and not on line 5110.

Line 307 – Canada caregiver amount for other infirm dependants age 18 or older

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

1)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
Address:		

Base amount
 Infirm dependant's net income (line 236 of his or her return)
 Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,883)

	23,046	00			
					1
-					2
=					3

2)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
Address:		

Base amount
 Infirm dependant's net income (line 236 of his or her return)
 Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,883)

	23,046	00			
					1
-					2
=					3

3)

First name:	Year of birth	Relationship to you
Last name:	_ _ _ _	_____
Address:		

Base amount
 Infirm dependant's net income (line 236 of his or her return)
 Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,883)

	23,046	00			
					1
-					2
=					3

Add amount 3 from above calculation, enter the result on line 307 of Schedule 1.

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

Enter the total number of dependants for whom you entered \$2,150 on line 2 for this calculation.

5112					
-------------	--	--	--	--	--

T1-2017

Canada Pension Plan
Contributions and Overpayment for 2017

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2017 if you were **a resident of a province or territory other than Quebec** on December 31, 2017, and have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead complete Form RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments for 2017*.

Part 1 – If 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 had 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. Read **Part 1** of this schedule.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part to calculate your CPP contributions and any overpayment of CPP made through employment. If you are reporting self-employment or elective income **and** employment income, you must complete **Part 5**.

Part 4 or Part 5 – Complete one of these parts to calculate your CPP contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

For more information, see line 222 in the guide.

Complete **Part 4** if you are reporting **only** self-employment or elective income.

Complete **Part 5** if you are reporting self-employment or elective income **and** employment income. You must first complete **Part 3**.

Attach a copy of this schedule to your return.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2017 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 2017 and elected in 2017 to stop paying CPP contributions or revoked in 2017 an election made in a prior year, you should have already completed Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, and sent it to us and your employer(s).

If you had **only self-employment** income for 2017 and elect in 2017 to stop paying CPP contributions on your self-employment earnings, enter the month in 2017 for which you choose to start this election in **box 372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2017 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2017 for which you choose to revoke this election in **box 374** below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income and self-employment income in 2017 and wanted to elect to stop paying CPP contributions in 2017, or to revoke in 2017 an election made in a prior year, you should have completed Form CPT30 in 2017. 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 after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2017 but your intent was to elect in 2017 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 372** below, or if you want to revoke in 2017 an election made in a prior year, enter the month you want to resume contributing in **box 374** below. If you did not complete and submit Form CPT30 for 2017 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2017 on this schedule. To be valid, an election or revocation that begins in 2017 must be filed on or before June 15, 2019.

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.

Month
372

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.

Month
374

Part 2 – Determine the number of months for the CPP calculation

Enter 12 in box A **unless** one or more of the situations below apply.

- If you turned 18 years of age in 2017, enter the number of months in the year after the month you turned 18.
- If for all of 2017 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2017, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2017, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2017 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372.
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0".
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2017, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2017 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374.
- If you turned 70 years of age in 2017 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age.
- If for all of 2017 you were 70 years of age or older, enter "0".
- If the individual died in 2017, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the **CPP** applies in 2017.

12 A

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your yearly maximum **CPP** pensionable earnings (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$55,300) **55,300.00** 1

Total CPP pensionable earnings

Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip). If box 26 is blank, use box 14.

5549 **16,000.00** 2

Enter the amount from line 1 or the amount from line 2, whichever is **less**.

(maximum \$55,300) **16,000.00** 3

Enter your maximum basic CPP exemption

(see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500) **– 3,500.00** 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")

(maximum \$51,800) **= 12,500.00** 5

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

5034 **445.50** • 6

Required contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95%.

(maximum \$2,564.10) **– 618.75** 7

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

CPP overpayment **=** 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 5.

Otherwise, enter the amount from line 6 or line 7, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 48 of the *General Income Tax and Benefit Guide*.

Monthly proration table for 2017

Part 3			Part 3 continued		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption*	Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption*
1	\$4,608.33	\$291.67	7	\$32,258.33	\$2,041.67
2	\$9,216.67	\$583.33	8	\$36,866.67	\$2,333.33
3	\$13,825.00	\$875.00	9	\$41,475.00	\$2,625.00
4	\$18,433.33	\$1,166.67	10	\$46,083.33	\$2,916.67
5	\$23,041.67	\$1,458.33	11	\$50,691.67	\$3,208.33
6	\$27,650.00	\$1,750.00	12	\$55,300.00	\$3,500.00

* If you started receiving CPP retirement benefits in 2017, your basic exemption may be prorated by the CRA.

Part 4 – CPP contributions on self-employment and other earnings ONLY (no employment income)

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373	+		2
Add lines 1 and 2 (if negative enter "0").	CPP pensionable earnings (maximum \$55,300)*			3
Basic exemption (maximum \$3,500)*	-		3,500 00	4
Line 3 minus line 4 (maximum \$51,800)	=			5
CPP rate	x		9.9%	6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.	=			7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.	=			8

Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2017).

Part 5 – CPP contributions on self-employment and other earnings when you have employment income

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			4,000 00	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)	399	+	3,500 00	3
Add lines 1, 2, and 3.	=		7,500 00	4
Enter the amount from line 6 of Part 3.	Actual CPP contributions			5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.				
Enter the amount from line 5 above.				6
Enter the amount from line 7 of Part 3.	-			7
Line 6 minus line 7 (if negative, enter "0")	=		0 00	8
Line 5 minus line 8 (if negative, enter "0")	=		445 50	9
Multiply the amount from line 9 by 20.202.	=		8,999 99	10
Enter the amount from line 1 of Part 3.	CPP pensionable earnings (maximum \$55,300)			11
Enter the amount from line 4 of Part 3.	Basic exemption (maximum \$3,500)			12
Line 11 minus line 12 (if negative, enter "0") (maximum \$51,800)	=		51,800 00	13
Enter the amount from line 10.	-		8,999 99	14
Line 13 minus line 14 (if negative, enter "0")	=		42,800 01	15
Enter the amount from line 4 or line 15, whichever is less .			7,500 00	16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.				
Line 4 of Part 3 minus line 2 of Part 3				17
Line 4 minus line 13 (if negative, enter "0")	-			18
Line 17 minus line 18 (if negative, enter "0")	=		0 00	19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")	=		7,500 00	20
Multiply the amount from line 20 by 9.9%.	=		742 50	21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.	-			22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. **	=		742 50	23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.	=		371 25	24

Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2017).

** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you.



Election To Pay Canada Pension Plan Contributions

Protected B
when completed

To find out if you had employment on which you can make an election, see the next page.

You can elect to pay Canada Pension Plan (CPP) contributions if:

- you were a resident of Canada for income tax purposes during the year, and you received earnings from any of the types of employment listed on the next page; or
- you are an Indian registered, or person entitled to be registered under the Indian Act, and you received tax-exempt self-employment earnings on a reserve in Canada.

To calculate the amount of your additional CPP contributions, complete and attach to your tax return a copy of Schedule 8, *Canada Pension Plan Contributions and Overpayment for 2017*, or Form RC381, *Inter-provincial Calculation for CPP and QPP Contributions and Overpayments for 2017*, whichever applies.

Complete and attach this form to your tax return, or send it to us separately.

You have to file your election on or before June 15, 2019, and pay your required contributions on or before April 30, 2019.

		Election for the year	▶	2017
Last name (print) TEN	First name (print)	Social insurance number 8 7 0 0 0 0 1 4 8		
Address (print) 400 WALTER AVENUE, VICTORIA, BC V9A 2E5				
				Postal code V 9 A 2 E 5

Earnings on which you elect to pay additional CPP contributions

Employment earnings shown on T4 slips (from the chart on the next page)			16,000	00	1
Other employment earnings (from the chart on the next page)		000			2
Tax-exempt self-employment earnings as an Indian on a reserve (give details on the next page)	+	000			3
Add lines 2 and 3.	=	000	▶	+ 000	4
Add lines 1 and 4.		(maximum \$55,300)		= 16,000	5
Enter the amount from line 4 of Part 3 of Schedule 8 or line 13 of Part 1 of Form RC381, whichever applies, or the amount from line 1 above, whichever is less .				- 3,500	6
Line 5 minus line 6 (if negative, enter "0")				= 12,500	7
Total CPP contributions deducted (from the chart on the next page)	▶	445	Divided by 0.0495 =	- 9,000	8
Total Quebec Pension Plan contributions deducted (from the chart on the next page)	▶		Divided by 0.0540 =	-	9
Earnings on which you can elect to pay additional CPP contributions: Line 7 minus line 8 and minus line 9 (if negative, enter "0")				= 3,500	10
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions. Enter an amount that is not more than the amount on line 4 or line 10, whichever is less . Enter the amount from line 11 on line 373 of Schedule 8 or on line 373 in Part 3 of Form RC381, whichever applies.				-	11
Line 10 minus line 11. If you are electing to pay additional CPP contributions on employment earnings shown on T4 slips, enter the amount from line 12 on line 399 in Part 5 of Schedule 8 or line 399 in Part 3 of Form RC381, whichever applies.				= 3,500	12

Election and certification

I elect and undertake to pay the required Canada Pension Plan contributions on the earnings noted above.

Date

Signature

Telephone

Types of employment on which you can elect to pay Canada Pension Plan (CPP) contributions

Type

(letter designation)

- A** Employment in Canada by more than one employer at the same time, with the result that the year's basic exemption used to withhold CPP and Quebec Pension Plan (QPP) contributions was more than \$3,500 for the year.
- B** Employment that was pensionable employment where you received tips, gratuities, or other earnings from that pensionable employment from which the employer did not have to withhold CPP or QPP contributions.
- C** Employment outside Canada by a Canadian employer (including the federal government), and the employer has not agreed to cover the employment under the CPP.
- D** Employment in Canada by an international organization or by the government of another country, and the employer has not agreed to cover the employment in Canada under the CPP.
- E** Employment in Canada by an employer who is not resident in Canada, does not have an establishment in Canada, and has not undertaken to cover the employment in Canada under the CPP.
- F** Employment in Canada in agriculture or an agricultural enterprise, horticulture, fishing, hunting, trapping, forestry, logging, or lumbering for less than 25 days in the year or where the cash remuneration was less than \$250.
- G** Employment in Canada of a casual nature, other than for the employer's trade or business.
- H** Employment in Canada by the federal or a provincial or municipal government or a school board for less than 35 hours in the year for any referendum or election for public office, if you were not regularly employed by that employer.
- I** Employment in Canada for less than seven days in the year (for example, at a circus, fair, parade, carnival, exposition, or exhibition), as long as you were not an entertainer and you were not regularly employed by that employer.
- J** Employment outside Canada where, under the laws of the other country, you did not have to contribute to a plan that is similar to the CPP.
- K** Employment in international transportation partly inside and partly outside Canada, and you were not required to contribute to a plan similar to CPP under the laws of a country other than Canada.
- L** Employment in Canada fighting a disaster or engaging in a rescue operation if you were not regularly employed by that employer.
- M** Employment in Canada if you are an Indian registered, or a person entitled to be registered, under the *Indian Act* and you received a tax-exempt salary or wages from an employer who has not undertaken to cover the employment under the CPP.
- N** Self-employment in Canada if you are an Indian registered, or a person entitled to be registered, under the *Indian Act* and you received tax-exempt, self-employment earnings on a reserve. Enter details in the chart at the bottom of this page.
- O** Employment in Canada where you had multiple contracts of employment with the same employer, with the result that the year's basic exemption used to withhold CPP and QPP contributions was more than \$3,500 for the year.
- P** Employment in Canada where you had multiple employers during the year and one or more received your Form CPT30 while one or more employer(s) did **not** withhold CPP contributions because the employer(s) did **not** receive a copy of your completed Form CPT30 revoking your prior election to stop contributing to CPP (Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*).

Details of employment

List all your employers for the year for the types of employment listed above except N, for which you have to use the chart at the bottom of this page. If there is not enough space, attach a list. Make sure you enter the letter designation that identifies your type(s). For employment earnings shown on T4 slips, enter the amount from box 26 (or if blank, box 14). For other employment earnings, enter the gross amount earned. Enter any CPP or QPP contributions deducted (from boxes 16 and 17 of your T4 slips).

Name and address of each employer	Type of employment (letter designation)	Employment earnings shown on T4 slips	Other employment earnings	CPP/QPP contributions deducted
		9,000.00		272.25
		+ 7,000.00	+	+ 173.25
		+	+	+
Total ▶		= 16,000.00	=	= 445.50

Details of tax-exempt self-employment earnings of an Indian on a reserve (type N)

Name and address of reserve	Tax-exempt self-employment earnings

**Direct Deposit Request – Individuals**

Use this form to **start** direct deposit of one or both of the following:

- your income tax refund and goods and services tax/harmonized sales tax (GST/HST) credit payments; and
- your Canada Child Tax Benefit payments (including certain related provincial and territorial payments).

Also use this form to **change information** you already gave us.

For more information, see the back of this form.

Identification

First name and initial

LISA J

Last name

TEN

Your social insurance number

8 7 0 0 0 0 1 4 8

Mailing address: Apt. No. – Street No. Street name

400 WALTER AVENUE

P.O. Box, R.R.

Is this a new address?

Yes 1 No 2

If yes, enter the date you moved.

Year Month Day

City

VICTORIA

Prov./Terr.

B C

Postal code

V 9 A 2 E 5

Check the box(es) below to indicate your choice(s).

Income tax refund and GST/HST credit

- Check this box to have your income tax refund and GST/HST credit payments deposited into your account. Attach a blank cheque with the banking information encoded on it and write "VOID" across the front, **or** complete the banking information area below (see the example on the back).

Branch number
(5-digit number)**460 0 0 0 2**Institution number
(3-digit number)**461 0 0 3**Account number
(maximum 12-digit number)**462 3 3 3 3 3 3****Certification**

I, as the person entitled to receive the payment(s), authorize the Receiver General to deposit the payment(s) described above into my account until further notice.

Signature

()

Telephone number

Date