

abc tax

123 abc street
Toronto, ON M1A 1L1

123 345 6789

Date: 2018/02/22

Dear MARY ANNE ONE

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.

517EDIBMM07

Your tax return shows a result of tax refund. The amount expected is \$ 2,935.00. 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 \$ 987.00.
2. Child Care Tax Credit (CCTB) tax credit, total amount \$ 18,930.00.
3. Ontario Trillium Benefit (if applicable), total amount \$ 2,317.50.

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

Sincerely,

Invoice

[T1 Tax Return Service]

abc tax

123 abc street
Toronto, ON M1A 1L1

123 345 6789

INVOICE NO.

DATE

CUSTOMER ID

EXPIRATION DATE

TO **MARY ANNE ONE**

		PAYMENT TERMS	DUE DATE
		Due upon receipt	

QUANTITY	DESCRIPTION	UNIT PRICE	LINE TOTAL
	[T1 Tax Return Service]		
		SUBTOTAL	
		TAX Applicable	
		TOTAL	

THANK YOU FOR YOUR BUSINESS!

Name MARY ANNE ONE Phone 613 526 4545 Address RR 5, ALMONTE, ON K0A 1A0

Identification & Status

Social Ins No: 870000007
 Date of birth: 1959/ 04/ 24
 Prov. Residence: ON
 Marital Status: Married

Refund 484

2,935/00
Balance owing 485

Spouse Info

William

Social Ins No: 870000015
 Date of birth: 1954/ 08/ 30
 Net income: 9,000.00
 Taxable income:

Total Income

Employment income	101	<u>9,000/00</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	
Net partnership	122	
RDSP income	125	
Net rental income	126	
Gross rental income	160	
Taxable capital gain	127	
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	<u>8,600/00</u>
Gross Comm. Income	166	<u>21,800/00</u>
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>17,600/00</u>

Net Income

RPP	207	<u>900/00</u>
RRSP	208	
Deduction Split-pension	210	
Union/prof. dues	212	<u>300/00</u>
UCCB repayment	213	
Child care exp.	214	<u>5,400/00</u>
Disability supports	215	
ABIL deduction	217	
Moving exp.	219	
Allowable support pmnt.	220	
Carrying charges	221	
Deduction for CPP	222	

Expl./Dev. Exp.	224	
Other empl. Exp.	229	
Clergy residence	231	
Other deduction	232	
Soc. Benefits repmnt.	235	
Net Income	236	<u>11,000/00</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>11,000/00</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	

Provincial Taxes

CPP payable	421	
EI payable	430	
Social benefits repmnt.	422	
Provincial tax	428	
Yukon First Nations tax	432	
Total payable	435	<u>0/00</u>

Federal non-refundable credits

Basic personal amount	300	<u>11,635/00</u>
Age amount	301	
Spouse amount	303	<u>2,635/00</u>
Amt. for eligible dep.	305	
Family care amt.	367	
Amt. infirm dep. 18+	307	
CPP thru. Empl.	308	<u>709/15</u>
CPP on self-empl.	310	
EI thru. Empl.	312	<u>146/70</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	
Disa. amt. transferred	318	
Interest on stu. Loans	319	
Tuition/Edu./Textbooks	323	
Tuition transferred	324	
Trans. from spouse	326	
Medical expenses	332	
Donations	349	
Tot. Non-ref credits	350	<u>2,768/08</u>

Refundable Credits

Tot. income tax ded.	437	<u>1,450/00</u>
Ref. QC abatement	440	
CPP overpayment	448	
EI overpayment	450	
Ref. med. exp. suppl.	452	
WITB	453	
Ref. invest. tax credit	454	
XII.2 trust tax credit	456	
GST/HST rebate	457	
Supply tax credit	469	
Tax paid by instalments	476	
Prov. (Terr.) tax credit	479	<u>1,485/00</u>
Tot. ref. credits	482	<u>2,935/00</u>

Benefit Summary and Carry-forward Items

GST Rebate (estimate)	<u>987/00</u>	Unused RRSP		Unused Moving Exp.	
CCTB Benefit (estimate)	<u>18,930/00</u>	Unused Fed. Tuition		Ontario Trillium Benefit	<u>2,317/50</u>
New RRSP Room earned	<u>1,668/00</u>	Unused Prov. Tuition			
Ontario Child benefit (estimate)	<u>4,008/00</u>	Capital Loss			

Prepared by: abc tax Phone: 123 345 6789 Date: 2018/ 02/ 22

*Prepared without audit or verification from information supplied by the client



Canada Revenue Agency
Agence du revenu du Canada

T1 GENERAL 2017

Income Tax and Benefit Return

Step 1 – Identification and other information

ON 8

Identification

Print your name and address below.

First name and initial

MARY ANNE

Last name

ONE

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

PO Box

RR

5

City

Prov./Terr.

Postal code

ALMONTE

O N

K 0 A 1 A 0

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: maryanne@yahoo.ca

Information about your residence

Enter your province or territory of residence on **December 31, 2017**:

Ontario

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

If you were self-employed in 2017, enter the province or territory of self-employment:

ONTARIO

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

entry

Month	Day

 or departure

Month	Day

Information about you

Enter your social insurance number (SIN):

8 7 0 0 0 0 0 0 7

Enter your date of birth:

1 9 5 9 0 4 2 4

Your language of correspondence:

English

Français

Votre langue de correspondance :

Is this return for a deceased person?

If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Marital status

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

8 7 0 0 0 0 0 1 5

Enter his or her first name:

William

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

9,000 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:

300 00

Tick this box if he or she was self-employed in 2017:

1

Do not use this area



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

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

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		9,000	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 +			
Net partnership income: limited or non-active partners only		122 +			
Registered disability savings plan income		125 +			
Rental income	Gross 160		Net	126 +	
Taxable capital gains (attach Schedule 3)				127 +	
Support payments received	Total 156		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	21,800	Net	139 +	8,600
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 =	17,600	00

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

Step 3 – Net income

Enter your total income from line 150.	150	17,600	00
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	1,500	00
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	900	00
RRSP and pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +		
PRPP employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (attach Form T1032)	210 +		
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +	300	00
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (attach Form T778)	214 +	5,400	00
Disability supports deduction	215 +		
Business investment loss	Gross 228	Allowable deduction	217 +
Moving expenses	219 +		
Support payments made	Total 230	Allowable deduction	220 +
Carrying charges and interest expenses (attach Schedule 4)	221 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222 +		00
Exploration and development expenses (attach Form T1229)	224 +		
Other employment expenses	229 +		
Clergy residence deduction	231 +		
Other deductions Specify:	232 +		
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233 =	6,600	00
Line 150 minus line 233 (if negative, enter "0")	234 =	11,000	00
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 -		00
Line 234 minus line 235 (if negative, enter "0")	236 =	11,000	00
If you have a spouse or common-law partner, see line 236 in the guide.	This is your net income .		

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")	260 =	11,000	00
This is your taxable income .			

Step 5 – Federal tax and provincial or territorial tax

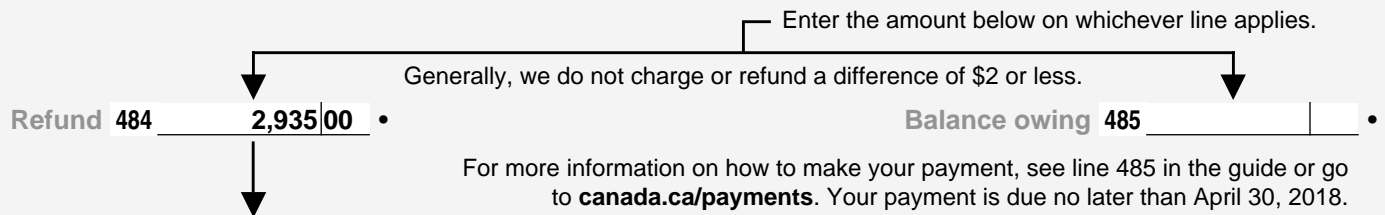
Use Schedule 1 to calculate your federal tax and Form 428 to calculate your provincial or territorial tax.

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		
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421	+	
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 = 000 •
Total income tax deducted	437		1,450 00 •
Refundable Quebec abatement	440	+	•
CPP overpayment (enter your excess contributions)	448	+	•
Employment insurance overpayment (enter your excess contributions)	450	+	•
Refundable medical expense supplement (use the federal worksheet)	452	+	•
Working income tax benefit (WITB) (attach Schedule 6)	453	+	•
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		× 15% = 469 + •
Tax paid by instalments	476	+	•
Provincial or territorial credits (attach Form 479 if it applies)	479	+	1,485 00 •
Add lines 437 to 479.	These are your total credits .		482 = 2,935 00 ▶
Line 435 minus line 482	This is your refund or balance owing .		= -2,935 00

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** _____ Institution number **461** _____ Account number **462** _____
 (5 digits) (3 digits) (maximum 12 digits)

Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2017 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 484 above	2,935 00	1
Your donation to the Ontario opportunities fund	465 –	• 2
Net refund (line 1 minus line 2)	466 =	• 3

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

Sign here _____

It is a serious offence to make a false return.

Telephone **613 526 4545** Date _____

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

Name of preparer: **abc tax**
 Telephone: **123 345 6789**
 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 _____ •



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 MARY ANNE	Last name ONE	Social insurance number 8 7 0 0 0 0 0 0 7
Mailing address: Apt no – Street no Street name	PO Box 5	RR ALMONTE
	City ALMONTE	Postal code O N K 0 A 1 A 0

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)	17,600.00	Refund (line 484)	2,935.00
Taxable income (line 260)	11,000.00	or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	2,768.08	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: **B354217ILE015**

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:

I am already registered for online mail and can view and access my notices of assessment and reassessment online.

Sign up for online mail!

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: **maryanne@yahoo.ca**

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.

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, Authorizing or Cancelling a Representative.

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

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 _____, for the amount of _____

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

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	+	2,635	00 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	1	× \$2,150 =	367	+	2,150	00 7
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	+	709	15	• 8	
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+			• 9	
Employment insurance premiums:							
through employment from box 18 and box 55 of all T4 slips	(maximum \$836.19)	312	+	146	70	• 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	00	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	+			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			26			
Enter \$2,268 or 3% of line 236 of your return, whichever is less .	–	330	00	27			
Line 26 minus line 27 (if negative, enter "0")	=	00	00	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.	=	00	00	▶ 332	+	00 30	
Add lines 1 to 25, and line 30.		335	=	18,453	85	31	
Federal non-refundable tax credit rate			×	15%	32		
Multiply line 31 by line 32.		338	=	2,768	08	33	
Donations and gifts (attach Schedule 9)		349	+			34	
Add lines 33 and 34.							
Enter this amount on line 47 on the next page.	Total federal non-refundable tax credits	350	=	2,768	08	35	

Continue on the next page.

Step 2 – Federal tax on taxable income

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

11,000.00 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.

11,000.00

– 45,916.00

– 91,831.00

– 142,353.00

– 202,800.00

37

Line 37 minus line 38 (cannot be negative)

– 0.00
= **11,000.00**

=

=

=

=

38

Multiply line 39 by line 40.

× 15%
= **1,650.00**

× 20.5%
=

× 26%
=

× 29%
=

× 33%
=

39

+

0.00
+ **1,650.00**

+ 6,887.00

+ 16,300.00

+ 29,436.00

+ 46,965.00

41

+

0.00
+ **1,650.00**

+ 6,887.00

+ 16,300.00

+ 29,436.00

+ 46,965.00

42

Add lines 41 and 42.

= **1,650.00**

=

=

=

=

43

Step 3 – Net federal tax

Enter the amount from line 43.

1,650.00 44

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

424+ •45

Add lines 44 and 45.

404 = **1,650.00** ▶ **1,650.00** 46

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

350 **2,768.08** 47

Federal dividend tax credit

425+ •48

Minimum tax carryover (attach Form T691)

427+ •49

Add lines 47, 48, and 49.

= **2,768.08** ▶ – **2,768.08** 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 – 52

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")

417 = **0.00** 59

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

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

415+ •60

Special taxes (see line 418 in the guide)

418+ 61

Add lines 59, 60, and 61.

Enter this amount on line 420 of your return.

Net federal tax 420 = **0.00** 62



Ontario Tax

ON428

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 – Ontario non-refundable tax credits

	For internal use only	5605			
Basic personal amount	claim \$10,171	5804		10,171 00	1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,966)	5808	+		2
Spouse or common-law partner amount					
Base amount		9,500 00			
Minus: their net income from page 1 of your return		– 9,000 00			
Result: (if negative, enter "0")		= 500 00	(maximum \$8,636) ▶	5812 + 500 00	3
Amount for an eligible dependant					
Base amount		9,500 00			
Minus: their net income from line 236 of their return		–			
Result: (if negative, enter "0")		= 0 00	(maximum \$8,636) ▶	5816 + 0 00	4
Ontario caregiver amount (use the <i>Provincial Worksheet</i>)				5819 +	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824 +	709 15	• 6
(amount from line 310 of your federal Schedule 1)			5828 +		• 7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832 +	146 70	• 8
(amount from line 317 of your federal Schedule 1)			5829 +		• 9
Adoption expenses	(maximum \$12,409)		5833 +		10
Pension income amount	(maximum \$1,406)		5836 +		11
Disability amount (for self) (Claim \$8,217 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844 +		12
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848 +		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852 +		14
Your tuition and education amounts (use and attach Schedule ON(S11))			5856 +		15
Tuition and education amounts transferred from a child			5860 +		16
Amounts transferred from your spouse or common-law partner (use and attach Schedule ON(S2))			5864 +		17
Medical expenses:					
(Read line 5868 in the forms book.)		5868			18
Enter \$2,302 or 3% of line 236 of your return, whichever is less .		– 330 00			19
Line 18 minus line 19 (if negative, enter "0")		=			20
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)			5872 +		21
Add lines 20 and 21.		5876 =	0 00 ▶	+ 0 00	22
Add lines 1 to 17, and line 22.			5880 =	11,526 85	23
Ontario non-refundable tax credit rate				× 5.05%	24
Multiply line 23 by line 24.			5884 =	582 11	25
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	× 5.05% =				26
Amount from line 17 of your federal Schedule 9	× 11.16% =		+		27
Add lines 26 and 27.		5896 =	0 00 ▶	+ 0 00	28
Add lines 25 and 28. Enter this amount on line 41.					
Ontario non-refundable tax credits		6150 =		582 11	29

Continue on the next page.

Step 2 – Ontario tax on taxable incomeEnter your **taxable income** from line 260 of your return.If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario health premium.****11,000** 30

Complete the appropriate column depending on the amount on line 30.

Line 30 is
\$42,201 or lessLine 30 is more than
\$42,201 but not
more than \$84,404Line 30 is more than
\$84,404 but not
more than \$150,000Line 30 is more than
\$150,000 but not
more than \$220,000Line 30 is more
than \$220,000

Enter the amount from line 30	11,000									31
Line 31 minus line 32 (cannot be negative)	– 0	– 42,201	– 84,404	– 150,000	– 220,000					32
	11,000									33
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%					34
Multiply line 33 by line 34.	555									35
Add lines 35 and 36.	+ 0	+ 2,131	+ 5,993	+ 13,313	+ 21,825					36
Ontario tax on taxable income	555									37

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 37.

555 38

Enter your Ontario tax on split income from Form T1206.

6151 + 39

Add lines 38 and 39.

555 40

Enter your Ontario non-refundable tax credits from line 29.

– **582** 41

Line 40 minus line 41 (if negative, enter "0")

0 42

Ontario minimum tax carryover:

Enter the amount from line 42.

0 43Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.– **0** 44

Line 43 minus line 44 (if negative, enter "0").

= 45

Amount from line 427 of your federal Schedule 1

x 33.67% =

= 46

Enter the amount from line 45 or 46, whichever is less.

6154 – 47

Line 42 minus line 47 (if negative, enter "0")

= 48**Ontario surtax**

Enter the amount from line 48.

= 49

Enter the amount from line 39.

– **=** 50

Line 49 minus line 50 (if negative, enter "0")

= 0 51Complete lines 52 to 54 only if the amount on line 51 is **more than \$4,556**.

Otherwise, enter "0" on line 54 and continue completing the form.

(Line 51 **0** minus \$4,556) x 20% (if negative, enter "0") =**=** 52(Line 51 **0** minus \$5,831) x 36% (if negative, enter "0") =**+** 53

Add lines 52 and 53.

= 0 ▶ + **0** 54

Add lines 48 and 54.

= 55**Ontario dividend tax credit**Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.**6152** – **0** 56

Line 55 minus line 56 (if negative, enter "0")

= 57**Ontario additional tax for minimum tax purposes**If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 58 of the *Provincial Worksheet*.**+** 58

Add lines 57 and 58.

= 59

Continue on the next page.

Enter the amount from line 59 on the previous page.

000 60

Step 4 – Ontario tax reductionEnter "0" on line 67 if **any** of the following apply to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2017;
- There is an amount on line 58;
- The amount on line 60 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 61 to 67 to calculate your Ontario tax reduction.

Basic reduction

235,00 61

If you had a spouse or common-law partner on December 31, 2017, **only** the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1999 or later

Number of dependent children **6269** × \$434 = + 62

Reduction for dependants with a mental or physical impairment

Number of dependants **6097** × \$434 = + 63

Add lines 61, 62, and 63.

= 235,00 64

Enter the amount from line 64.

235,00 × 2 = 470,00 65

Enter the amount from line 60.

- 000 66

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

Ontario tax reduction claimed = 470,00 ▶ - 470,00 67

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

= 000 68

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

- 69

Line 68 minus line 69 (if negative, enter "0")

= 000 70

Step 6 – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations

6098 × 25% = - 71

Line 70 minus line 71 (if negative, enter "0")

= 72

Step 7 – Ontario health premium

If your taxable income (from line 30) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart on the next page.

Ontario health premium ▶ + 000 73

Add lines 72 and 73.

Enter the result on line 428 of your return.

Ontario tax = 000 74

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 30.

11,000.00¹

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

Taxable income	Ontario health premium
not more than \$20,000 ▶▶▶	\$0
more than \$20,000 , but not more than \$25,000 <input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>	<input type="text"/>
more than \$25,000 , but not more than \$36,000 ▶▶▶	\$300
more than \$36,000 , but not more than \$38,500 <input type="text"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	<input type="text"/>
more than \$38,500 , but not more than \$48,000 ▶▶▶	\$450
more than \$48,000 , but not more than \$48,600 <input type="text"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>	<input type="text"/>
more than \$48,600 , but not more than \$72,000 ▶▶▶	\$600
more than \$72,000 , but not more than \$72,600 <input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	<input type="text"/>
more than \$72,600 , but not more than \$200,000 ▶▶▶	\$750
more than \$200,000 , but not more than \$200,600 <input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	<input type="text"/>
more than \$200,600 ▶▶▶	\$900

See the privacy notice on your return.



Ontario Credits

ON479

T1 General – 2017

Complete this form to claim your Ontario credits and **attach a copy** to your return.

For more information about these credits, see the related line in the forms book.

Complete Form ON-BEN to apply for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant.

Ontario seniors' public transit tax credit

Amount paid in the year for eligible seniors' use of Ontario public transit services beginning July 1, 2017

(maximum \$1,500) **6305**

x 15% =

1

Ontario political contribution tax credit

Ontario political contributions made in 2017

6310

2

Credit calculated for line 3 on the *Provincial Worksheet*

(maximum \$1,330)

+

3

Ontario focused flow-through share tax credit

Enter your total expenses from line 4 of Form T1221.

6266

x 5% =

+

4

Add lines 1, 3 and 4. **If you are not claiming Ontario tax credits for self-employed individuals**, enter the amount from line 5 on line 479 of your return.

=

000

5

Ontario tax credits for self-employed individuals

Number of eligible apprentices your business or partnership hired under the Ontario apprenticeship training tax credit program

6324

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program

6325

1

Are you claiming one or more of these tax credits as a member of a partnership?

6326

1

Yes

2

No

If **yes**, enter the nine digits of your business number.

6327

Ontario apprenticeship training tax credit

Credit calculated for line 6 on the *Provincial Worksheet*

6322

+

• 6

Ontario co-operative education tax credit

Credit calculated for line 7 on the *Provincial Worksheet*

6320

+

1,485

• 7

Add lines 5, 6, and 7. Enter the result on line 479 of your return.

Ontario credits

=

1,485

8

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)		9,000	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)	= 9,000	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)		146	70	4
Total premiums payable: enter the amount from line 10 of Schedule 13	+			5
Add lines 4 and 5.		= 146	70	6
Line 3 minus \$2,000 (if negative, enter "0")	-		7,000	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)			146	70 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)	146	70 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.

**Child Care Expenses Deduction for 2017**

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

Part A – Total child care expensesFirst and last name and date of birth of all your eligible children,
even if you did not pay child care expenses for all of them.

	Year	Month	Day
c1 c1	2 0 1 1	0 1	0 1
c2 c2	2 0 0 2	0 7	1 5
c3 c3	2 0 0 1	1 0	0 6

First name of each eligible child for whom payments were made	Child care expenses paid (read note below)	Name of the child care organization or name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
c1	3,000 00		
c2	+ 2,000 00		
c3	+ 2,000 00		
	+		
	+		
Total	6795 = 7,000 00		

Note

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

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

Enter the amount of expenses included above that were incurred in 2017 for a child who was 6 or younger at the end of the year.

6794 **3,000 00****Part B – Basic limit for child care expenses**

Number of eligible children born in 2011 or later , for whom the disability amount cannot be claimed	1	× \$8,000 =	8,000 00	1
Number of eligible children born in 2017 or earlier , for whom the disability amount can be claimed *		× \$11,000 = 6796 +		2
Number of eligible children born in 2001 to 2010 , (and born in 2000 or earlier, with a mental or physical impairment, for whom the disability amount cannot be claimed)	2	× \$5,000 =	+ 10,000 00	3
Add lines 1, 2, and 3.			= 18,000 00	4
Enter the amount from line 6795 in Part A.			7,000 00	5
Enter your earned income.	17,600 00	× $\frac{2}{3}$ =	11,733 33	6
Enter the amount from line 4, 5, or 6, whichever is least.			7,000 00	7
If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank.				
Enter the amount that the other person with the higher net income deducted on line 214 of his or her 2017 return.			–	8
Line 7 minus line 8. If you attended school in 2017 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 214 of your return.		Allowable deduction	= 0 00	9

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

Part C – Are you the person with the higher net income?Fill out this part **and** tick the boxes that apply if, in 2017, **another person** with lower net income was in a situation described below.

Name of person with lower net income _____

Social insurance number _____

Net income _____

- a)** The other person attended school and was enrolled in a **part-time** educational program.
- b)** The other person attended school and was enrolled in a **full-time** educational program.
- c)** The other person was not capable of caring for children because of a mental or physical infirmity. That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital, or other similar institution. Attach a statement from the attending physician certifying this information.
- d)** The other person was not capable of caring for children because of a mental or physical infirmity, and this situation is likely to continue for an indefinite period. Attach a statement from the attending physician certifying this information.
- e)** The other person was confined to a prison or similar institution for a period of at least two weeks.
- f)** You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2017 and for a period of at least 90 days beginning in 2017, but you reconciled before March 1, 2018.

Enter the amount from line 4 in Part B. 18,00000 × 2.5% = 45000 10Multiply the amount on line 10 by the number of **months** in 2017 that the situation in **a)** existed (other than a month that includes a week that any of the situations in **b)** to **f)** existed). 5,40000 11Multiply the amount on line 10 by the number of **weeks** in 2017 that any of the situations in **b)** to **f)** existed. + _____ 12Add lines 11 and 12. 6798 = 5,40000 13Enter the amount from line 7 in Part B or line 13, whichever is **less**.

If you attended school in 2017, go to Part D.

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

Allowable deduction5,40000 14**Part D – Were you enrolled in an educational program in 2017?**

Fill out this part if, at any time in 2017, either of the following situations applied to you:

- You were the **only person supporting the eligible child**, line 7 equals line 6 in Part B, and you were enrolled in an educational program.
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2017, you **and another person** were enrolled in an educational program. **But first, fill out Part C.**

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

Enter the amount from line 4 in Part B. 18,00000 × 2.5% = 45000 15Multiply the amount on line 15 by the number of **weeks** in 2017 during which you were enrolled in a **full-time** educational program. If there was **another person**, he or she must also have been enrolled in a **full-time** educational program during the **same weeks**. _____ 16Multiply the amount on line 15 by the number of **months** (other than any month that includes a week used to calculate the amount on line 16) in 2017 during which:

- there was no **other person** and you were enrolled in a **part-time** educational program; or
- you and the other person were enrolled in a **full-time** or **part-time** educational program during the **same months**.

Add lines 16 and 17. 6801 = _____ 18Line 4 in Part B minus line 9 in Part B or line 14 in Part C, whichever applies to you 12,60000 19Line 5 in Part B minus line 9 in Part B or line 14 in Part C, whichever applies to you 1,60000 20Enter your **net income** (not including amounts on lines 214 and 235). 21,80000 × $\frac{2}{3}$ = 14,53333 21

If you filled out Part C: Line 13 in Part C minus line 6 in Part B _____ 22

Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is **least**. _____ 23Enter the amount from line 9 in Part B or the amount from line 14 in Part C, whichever applies to you. + 5,40000 24Add lines 23 and 24. Enter this amount on line 214 of your return. **Allowable deduction** = 5,40000 25



Application for the 2018 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

ON-BEN
T1 General – 2017

- Read about each of the payments in the Ontario forms book (pages 14 to 17) to see if you are eligible.
- **Complete** the application areas that apply to you and **attach** this form to your return.
- To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at canada.ca/en/revenue-agency/services/child-family-benefits/child-family-benefits-calculator.
- The payments for these benefits will be issued separately from your tax refund.
- If you were married or living in a common-law relationship on December 31, 2017, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one spouse or common-law partner is 64 years of age or older** on December 31, 2017, that spouse or common-law partner has to apply for these credits and the grant for both of you.
- Read page 16 of the Ontario forms book for a description of **principal residence** for the Ontario energy and property tax credit and Northern Ontario energy credit.
- Read page 17 of the Ontario forms book for a description of **principal residence** for the Ontario senior homeowners' property tax grant.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit. In cases of families, the OSTC is paid to the person whose return is assessed first.

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

You may qualify for the OEPTC if on December 31, 2017, you resided in Ontario, and:

- rent or property tax for your principal residence was paid by or for you for 2017;
- you lived in a student residence;
- you lived in a long-term care home; or
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2017.

If you meet these conditions and are applying for the 2018 OEPTC, tick this box.

6118 X

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

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2017, you resided in Northern Ontario (see the definition in the forms book), and:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2017;
- you lived in a long-term care home in Northern Ontario; or
- you lived on a reserve in Northern Ontario and home energy costs were paid by, or for, you for your principal residence on the reserve for 2017.

If you meet these conditions and are applying for the 2018 NOEC, tick this box.

6119 X

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

Choice for delayed single OTB payment

By ticking **box 6109**, I choose to **wait until June 2019** to get my 2018 OTB entitlement. This means I will get my OTB in **one payment** at the end of the benefit year (June 2019) instead of receiving it monthly from July 2018 to June 2019.

6109

Continue on the next page.

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

You may qualify for the OSHPTG if on December 31, 2017:

- you were **64 years of age or older**; and
- you owned and occupied a principal residence in Ontario, for which you or someone on your behalf paid property tax for 2017.

If you meet these conditions and are applying for the 2018 OSHPTG, tick this box.

6113

Enter the total amount of property tax paid beside **box 6112** in Part A and complete Part B below.

Part A – Amount paid for a principal residence for 2017

If, on December 31, 2017, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick **box 6108** and enter his or her address in Part C below.

6108

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2017. (You may not enter rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, you should check with your landlord to find out if property tax was paid for the unit before entering an amount.)

6110

2,800|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2017. (If your municipality let you defer all or some of your 2017 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.)

6112

3,000|00

Did you reside in a designated student residence in Ontario in 2017? If **yes**, tick this box.

6114

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2017.

6121

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2017.

6123

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

Part B – Declaration

In the column "Amount paid for 2017", enter the amount(s) paid for rent, property tax, home energy costs on a reserve, and/or accommodation in a public long-term care home or a non-profit long-term care home.

I declare the following information about my principal residence(s) in Ontario during 2017:

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

Address	Postal code	Number of months resident in 2017	Amount paid for 2017	Check this box if this is a "long-term care home" (see page 16).	Name of landlord, municipality, or supplier to whom payment was made, as applicable
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

Part C – Involuntary separation

If on December 31, 2017, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter his or her address below.

Address of your spouse or common-law partner:

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		-	9,000	4
Line 3 minus line 4 (if negative, enter "0")		=	2,635	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

23,046	00	1
---------------	-----------	---

Infirm dependant's net income (line 236 of his or her return)

-		2
---	--	---

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,883)

=		3
---	--	---

2)

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

Base amount

23,046	00	1
---------------	-----------	---

Infirm dependant's net income (line 236 of his or her return)

-		2
---	--	---

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,883)

=		3
---	--	---

3)

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

Base amount

23,046	00	1
---------------	-----------	---

Infirm dependant's net income (line 236 of his or her return)

-		2
---	--	---

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$6,883)

=		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 **9,000.00** 2

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

(maximum \$55,300) **9,000.00** 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) = **5,500.00** 5

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

5034 **709.15** • 6

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

(maximum \$2,564.10) – **272.25** 7

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

CPP overpayment = **436.90** 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)				2
Add lines 1 and 2 (if negative enter "0").	373	+		3
CPP pensionable earnings (maximum \$55,300)*		=		4
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)			8,600 00	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)				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)	373	+		3
Add lines 1, 2, and 3.		=	8,600 00	4
Enter the amount from line 6 of Part 3.			709 15	5
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.			709 15	6
Enter the amount from line 7 of Part 3.		-	272 25	7
Line 6 minus line 7 (if negative, enter "0")		=	436 90	8
Line 5 minus line 8 (if negative, enter "0")		=	272 25	9
Multiply the amount from line 9 by 20.202.		=	5,499 99	10
Enter the amount from line 1 of Part 3.			55,300 00	11
CPP pensionable earnings (maximum \$55,300)				11
Enter the amount from line 4 of Part 3.			3,500 00	12
Basic exemption (maximum \$3,500)		-		12
Line 11 minus line 12 (if negative, enter "0")		=	51,800 00	13
(maximum \$51,800)				13
Enter the amount from line 10.		-	5,499 99	14
Line 13 minus line 14 (if negative, enter "0")		=	46,300 01	15
Enter the amount from line 4 or line 15, whichever is less .			8,600 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")		=	8,600 00	20
Multiply the amount from line 20 by 9.9%.		=	851 40	21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.		-	873 80	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. **		=		23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.		=		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.



Provincial Tuition and Education Amounts

Schedule ON(S11)
T1 General – 2017

Only the student must complete this schedule and attach it to his or her return.

Ontario tuition and education amounts claimed by the student for 2017

Unused Ontario tuition and education amounts from your 2016 notice of assessment or notice of reassessment ⁽¹⁾

Eligible tuition fees paid for studies before September 5, 2017	5914	2			1
---	------	---	--	--	---

Education amount for months of study before September 2017:

Use columns B and C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (maximum 8 months) ⁽²⁾

Enter the number of months from column B

(do not include any month that is also included in column C).

Enter the number of months from column C.

Enter the number of months from column B	× \$164 =	5916	+		3
Enter the number of months from column C	× \$547 =	5918	+		4
Add lines 2, 3, and 4.	Total 2017 tuition and education amounts	=	000	▶	+ 000 5
Add lines 1 and 5.	Total available tuition and education amounts	=			= 6

Enter the amount of your taxable income from line 260 of your return if it is \$42,201 or less. If your taxable income is more than \$42,201, enter instead the result of the following calculation: amount from line 38 of your Form ON428 divided by 5.05%.

Total of lines 5804 to 5848 of your Form ON428	11,000.00	7
Line 7 minus line 8 (if negative, enter "0")	- 11,526.85	8
	=	9

Unused Ontario tuition and education amounts claimed for 2017:

Enter the amount from line 1 or line 9, whichever is less.

Line 9 minus line 10	- 000	▶	000	10
	=	000		11

2017 tuition and education amounts claimed for 2017:

Enter the amount from line 5 or line 11, whichever is less.

Add lines 10 and 12.		+ 000	12
Enter this amount on line 5856 of your Form ON428.	Ontario tuition and education amounts claimed by the student for 2017	=	000 13

Transfer/Carryforward of unused amount

Amount from line 6				14
Amount from line 13		-		15
Line 14 minus line 15	Total unused amount	=	000	16

If you are transferring an amount to another individual, continue on line 17.

Otherwise, enter the amount from line 16 on line 21.

Enter the amount from line 5.	(maximum \$7,033)			17
Amount from line 12		-	000	18
Line 17 minus line 18 (if negative, enter "0")	Maximum transferable	=	000	19

You can transfer all or part of the amount on line 19 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the provincial amount** that you are transferring to him or her on Form T2202A, TL11A, TL11B, or TL11C.

Enter the amount on line 20 below.

Note: If you have a spouse or common-law partner, special rules may apply. Read line 5856 in the forms book.

Enter the amount you are transferring (cannot be more than line 19).	Provincial amount transferred	5920	-		20
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Line 16 minus line 20	Unused provincial amount available to carry forward to a future year	=	000	21
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The person claiming the transfer should not attach this schedule to his or her return.

(1) If you resided in another province or territory on December 31, 2016, enter on line 1 your unused provincial or territorial tuition and education amounts from your 2016 notice of assessment or notice of reassessment.

If you resided in Quebec on December 31, 2016, enter on line 1 your unused federal tuition, education, and textbook amounts.

(2) If you ticked box 345 of your federal Schedule 11, do **not** do the calculation on line 3. Instead, do the calculation on line 4 using the number of months you entered in box 325 of your federal Schedule 11.

T1-2017

Tuition, Education, and Textbook Amounts

Schedule 11

For more information, see line 323 in the guide.

Only the student must complete this schedule and **attach** it to his or her return.

Use your official tuition tax receipt or completed form T2202A, TL11A, TL11B, and/or TL11C slips to complete this schedule to:

- determine your federal tuition, education, and textbook amounts;
- determine the federal tuition amount available to transfer to a designated individual; and
- determine the unused federal amount, if any, available for you to carry forward to a future year.

Tuition, education, and textbook amounts claimed by the student for 2017

Unused federal tuition, education, and textbook amount from your 2016 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2017, from your tuition tax receipt or designated form as noted above.

If you paid \$100 or less in tuition to an institution, see line 323 in the guide.

Add lines 1 and 2.

Total available tuition, education, and textbook amounts for 2017

Enter the amount of your taxable income from line 260 of your return if it is \$45,916 or less. If your taxable income is more than \$45,916, enter instead the result of the following calculation: amount from line 44 of your Schedule 1 divided by 15%.

Total of lines 1 to 21 of your Schedule 1

Line 4 minus line 5 (if negative, enter "0").

Unused tuition, education, and textbook amount claimed for 2017.

Amount from line 1 or line 6, whichever is **less**.

Line 6 minus line 7.

2017 tuition amount claimed for 2017.

Enter the amount from line 2 or line 8, whichever is **less**.

Add lines 7 and 9.

Enter this amount on line 323 of Schedule 1.

Total tuition, education, and textbook amounts claimed by the student for 2017**2017 enrolment information**

The following additional information is required for the administration of federal programs such as the working income tax benefit, scholarship exemption, life long learning plan, and various provincial/territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or physical impairment and a doctor has certified that the effects of the impairment are such that you cannot reasonably be expected to be enrolled as a full-time student.

Enter the number of months you were enrolled as a part-time student, column **B** of forms T2202A, TL11A, TL11B, and TL11C.

(maximum 12)

Enter the number of months you were enrolled as a full-time student, column **C** of forms T2202A, TL11A, TL11B, and TL11C.

(maximum 12)

Transfer or carryforward of unused amount

Amount from line 3

Amount from line 10

Line 11 minus line 12

Total unused amount

If you are transferring an amount to another individual, continue on line 14.

Otherwise, enter the amount from line 13 on line 18.

Enter the amount from line 2.

(maximum \$5,000)

Amount from line 9

Line 14 minus line 15 (if negative, enter "0")

Maximum transferableYou can transfer all or part of the amount on line 16 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the federal amount** that you are transferring to him or her on your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 17 below.**Note:** If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of his or her Schedule 1, you cannot transfer an amount to your parent or grandparent or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 16).

Federal tuition amount transferred

Line 13 minus line 17

Unused federal amount available to carry forward to a future year**The person claiming the transfer should not attach this schedule to his or her return.**