

Tax Return Summary for Tax Year 2009

Name : Paul C Three Telephone : (204)2825468

Summary :

Employment Income	39700.00	CPP\QPP Benefits	
Rental Income		E.I. Benefits	
Self-Emp. Income		Taxable Capital Gain	
RRSP Income		Eligible Dividend	
Interest Income		Ineligible Dividend	
Total Income	51700.00	Split Pension Income	
Net Income	40700.00	UCCB	
Taxable Income	40700.00	OAS Pension	
Fed Non-ref. Tax Credit	6063.71	UCCB repayment	
Prov Non-ref. Tax Credit	4026.42	Registered Pen. Ded.	
Federal Tax	41.29	RRSP Deduction	
Provincial Tax	58.33	Split Pension Ded.	
Prov.\Terr. Tax Credit	250.00	Annual Union Due	
Total Tax Payable	99.62	Childcare Exp. Credit	11000.00
Tax Already Deducted	4200.00	Moving Exp. Credit	
Average Tax Rate	0.19 %	Net Capital Loss	
Balance Due (or Refund as negative amount)		Capital Gain Deduction	

Benefit Summary and Carry-forward Items

Subject	Amount	Carry-forward Subject	Amount
GST Rebate (estimate)		Unused RRSP	
		Unused Fed. Tuition	
CCTB Benefit (estimate)	1100.70	Unused Prov. Tuition	
		Capital Loss	
New RRSP Room Earned.	8136.00	Unused Moving Exp.	

Prepared by: Arcadia Solution Corp Phone: (123) 1234567

Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

MB **7**

Identification

Attach your personal label here. Correct any wrong information. If you are not attaching a label, print your name and address below.

First name and initial
Paul C

Last name
Three

Mailing address: Apt No – Street No Street name
3 OAK ST

PO Box _____ RR _____

City _____ Prov./Terr. MB Postal code R 3 E 1 L 3

Information about you

Enter your social insurance number (SIN) if it is not on the label, or if you are not attaching a label: 8 7 0 0 0 0 0 3 1
Year Month Day

Enter your date of birth: 1 9 4 8 0 3 0 1
Year Month Day

Your language of correspondence: English Français
 Votre langue de correspondance :

Tick the box that applies to your marital status on December 31, 2009: (see the "Marital status" section in the guide)

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

Information about your residence

Enter your province or territory of residence on **December 31, 2009**: MANITOBA

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

If you were self-employed in 2009, enter the province or territory of self-employment: N/A

If you **became** or **ceased** to be a resident of Canada in 2009, give the date of:

entry Month Day _____ or departure Month Day _____

Information about your spouse or common-law partner (if you ticked box 1 or 2 above) (see the guide for more information)

Enter his or her SIN if it is not on the label, or if you are not attaching a label: 8 7 0 0 0 0 0 4 9

Enter his or her first name: Sandra

Enter his or her net income for 2009 to claim certain credits: 750000

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return: 000

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return: _____

Tick this box if he or she was self-employed in 2009: 1

Person deceased in 2009

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

Do not use this area

Do not use this area	172					171				
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Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

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

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

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes 1 No 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act* which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

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

See the guide for details.

Are you applying for the GST/HST credit? Yes 1 No 2

Please answer the following question:

Did you own or hold foreign property at any time in 2009 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes 1 No 2

If **yes**, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2009, see the "Foreign income" section in the guide.

Your guide contains valuable information to help you complete your return.

When you come to a line on the return that applies to you, look up the line number in the guide for more information.

As a Canadian resident, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 on all T4 slips)	101	39700	00
Commissions included on line 101 (box 42 on all T4 slips)	102		
Other employment income	104+	5500	00
Old Age Security pension (box 18 on the T4A(OAS) slip)	113+		
CPP or QPP benefits (box 20 on the T4A(P) slip)	114+		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation	115+		
Elected split-pension amount (see the guide and attach Form T1032)	116+		
Universal Child Care Benefit (see the guide)	117+		
Employment Insurance and other benefits (box 14 on the T4E slip)	119+		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4)	120+		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)	121+		
Net partnership income: limited or non-active partners only (attach Schedule 4)	122+		
Registered disability savings plan income (see the guide)	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+	6500
Self-employment income (see lines 135 to 143 in the guide)			
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 on the T5007 slip)	144		
Social assistance payments	145+		
Net federal supplements (box 21 on the T4A(OAS) slip)	146+		
	Add lines 144, 145, and 146 (see line 250 in the guide).	=	000
		▶	147+
	Add lines 101, 104 to 143, and 147.		000
	This is your total income .	150 =	51700
			00



Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

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Net income

Enter your total income from line 150.	150	51700	00
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips)	206		
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)	207		
RRSP deduction (see Schedule 7 and attach receipts)	208+		
Saskatchewan Pension Plan deduction (maximum \$600)	209+		
Deduction for elected split-pension amount (see the guide and attach Form T1032)	210+		
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212+		
Universal Child Care Benefit repayment (box 12 on all RC62 slips)	213+		
Child care expenses (attach Form T778)	214+	11000	00
Disability supports deduction	215+		
Business investment loss Gross 228	217+		
Allowable deduction	219+		
Moving expenses	219+		
Support payments made Total 230	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)	222+		
Exploration and development expenses (attach Form T1229)	224+		
Other employment expenses	229+		
Clergy residence deduction	231+		
Other deductions Specify:	232+		
Add lines 207 to 224, 229, 231, and 232.	233=	11000	00
Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments .	234=	40700	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-		
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=	40700	00

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on 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=	40700	00

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

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return. 40700|00 29

Use the amount on line 29 to determine which ONE of the following columns you have to complete.	If line 29 is \$40,726 or less	If line 29 is more than \$40,726 but not more than \$81,452	If line 29 is more than \$81,452 but not more than \$126,264	If line 29 is more than \$126,264	
Enter the amount from line 29.	40700 00				30
Base amount	00,000 00	- 40,726 00	- 81,452 00	- 126,264 00	31
Line 30 minus line 31 (cannot be negative)	= 40700 00	=	=	=	32
Rate	× 15%	× 22%	× 26%	× 29%	33
Multiply line 32 by line 33.	= 6105 00	=	=	=	34
Tax on base amount	00,000 00	+ 6,109 00	+ 15,069 00	+ 26,720 00	35
Add lines 34 and 35.	= 6105 00	=	=	=	36

Step 3 – Net federal tax

Enter the amount from line 36 above.		6105 00	37
Federal tax on split income (from line 5 of Form T1206)	424+		• 38
Add lines 37 and 38.	404=	6105 00	▶ 6105 00 39
Enter your non-refundable tax credits from line 28.	350	6063 71	40
Federal dividend tax credit (see line 425 in the guide)	425+		• 41
Overseas employment tax credit (attach Form T626)	426+		42
Minimum tax carryover (attach Form T691)	427+		• 43
Add lines 40 to 43.	=	6063 71	▶ - 6063 71 44
Basic federal tax: line 39 minus line 44 (if negative, enter "0")	429=		41 29 45
Federal foreign tax credit (attach Form T2209)	405-		46
Federal tax: line 45 minus line 46 (if negative, enter "0")	406=		41 29 47
Total federal political contributions (attach receipts)	409		
Federal political contribution tax credit (use federal worksheet)	410		• 48
Investment tax credit (attach Form T2038(IND))	412+		• 49
Labour-sponsored funds tax credit			
Net cost 413		Allowable credit 414+	• 50
Add lines 48 to 50.	416=	0 00	▶ - 0 00 51
Line 47 minus line 51 (if negative, enter "0")			
(if you have an amount on line 38 above, see Form T1206)	417=		41 29 52
Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)	415+		• 53
Additional tax on RESP accumulated income payments (attach Form T1172)	418+		54
Net federal tax: add lines 52 to 54.			
Enter this amount on line 420 of your return.	420=		41 29 55



Manitoba Tax

MB428

T1 General – 2009

 Complete this form and **attach a copy** of it to your return. For details, see the forms book.

Step 1 – Manitoba non-refundable tax credits

	For internal use only	5606			
Basic personal amount	claim \$8,134	5804	8134	00	1
Age amount (if born in 1944 or earlier) (use provincial worksheet) (maximum \$3,728)		5808	+		2
Spouse or common-law partner amount					
Base amount			8,134	00	
Minus: his or her net income from page 1 of your return			-	7500	00
Result: (if negative, enter "0")			=	634	00
		5812	+	634	00
Amount for an eligible dependant (use provincial worksheet)		5816	+		4
Amount for infirm dependants age 18 or older (use provincial worksheet)		5820	+		5
Canada Pension Plan or Quebec Pension Plan contributions:					
	(amount from line 308 of your federal Schedule 1)	5824	+	1791	90
	(amount from line 310 of your federal Schedule 1)	5828	+		7
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)		5832	+	686	81
Children's fitness amount (see line 5838 in the forms book)		5838	+		9
Adoption expenses (see line 5833 in the forms book)		5833	+		10
Pension income amount (maximum \$1,000) (see line 5836 in the forms book)		5836	+		11
Caregiver amount (use provincial worksheet)		5840	+	3605	00
Disability amount (for self) (see line 5844 in the forms book)		5844	+		13
Disability amount transferred from a dependant (use provincial worksheet)		5848	+	6180	00
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852	+		15
Your tuition and education amounts [attach Schedule MB(S11)]		5856	+		16
Tuition and education amounts transferred from a child		5860	+		17
Amounts transferred from your spouse or common-law partner [attach Schedule MB(S2)]		5864	+		18
Family tax benefit [attach Schedule MB428-A]		6147	+	5971	00
Medical expenses from line 330 of your federal Schedule 1	5868			1500	00
Enter \$1,728 or 3% of net income from line 236 of your return, whichever is less .				-	1221
Line 20 minus line 21 (if negative, enter "0")				=	279
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	5872	+		10000	00
Add lines 22 and 23.	5876	=		10279	00
Add lines 1 through 19, and line 24.		5880	=	37281	71
Non-refundable tax credit rate			×		10.8%
Multiply line 25 by line 26.		5884	=	4026	42
Donations and gifts:					
Amount from line 345 of your federal Schedule 9			×	10.8%	=
Amount from line 347 of your federal Schedule 9			×	17.4%	=
Add lines 28 and 29.		5896	=	0	00
Add lines 27 and 30.			+		0
Enter this amount on line 43.					
Manitoba non-refundable tax credits	6150	=		4026	42

Go to Step 2 on the next page. ➔

Step 2 – Manitoba tax on taxable income

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

40700|00 32

Use the amount on line 32 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 32 in the applicable column.

Line 33 minus line 34 (cannot be negative)

Multiply line 35 by line 36.

Add lines 37 and 38.

Manitoba tax on taxable income

	If line 32 is \$31,000 or less	If line 32 is more than \$31,000, but not more than \$67,000	If line 32 is more than \$67,000
33	40700 00	40700 00	40700 00
34	0 00	31,000 00	67,000 00
35		9700 00	
36	10.8%	12.75%	17.4%
37		1236 75	
38	0 00	3,348 00	7,938 00
39		4584 75	
	Go to Step 3	Go to Step 3	Go to Step 3

Step 3 – Manitoba tax

Enter your Manitoba tax on taxable income from line 39.

4584|75 40

Enter your Manitoba tax on split income from Form T1206.

6151 + • 41

Add lines 40 and 41.

= 4584|75 42

Enter your Manitoba non-refundable tax credits from line 31.

4026|42 43

Manitoba dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + • 44

Manitoba overseas employment tax credit:

Amount from line 426 of your Schedule 1

× 50% =

6153 + • 45

Manitoba minimum tax carryover:

Amount from line 427 of your Schedule 1

× 50% =

6154 + • 46

Add lines 43 through 46

= 4026|42 ▶

– 4026|42 47

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

= 558|33 48

Manitoba additional tax for minimum tax purposes

Form T691: Line 108 minus line 111

× 50% =

+ 49

Line 48 plus line 49

= 558|33 50

Political contribution tax credit

Manitoba political contributions made in 2009

6140 51

Credit calculated for line 52 on the *Provincial Worksheet*

(maximum \$650)

– 52

Line 50 minus line 52 (if negative, enter "0")

= 558|33 53

Labour-sponsored funds tax credit

Enter your labour-sponsored funds tax credit from Slip T2C(MAN.).

6080 – • 54

Line 53 minus line 54 (if negative, enter "0").

= 558|33 55

Enter the provincial foreign tax credit from Form T2036.

– 56

Line 55 minus line 56

= 558|33 57

Enter your Manitoba community enterprise development tax credit from Form T1256.

(maximum \$9,000) 6085 – • 58

Line 57 minus line 58 (if negative, enter "0")

= 558|33 59

Enter your Manitoba community enterprise investment tax credit from Form T1256-1.

(maximum \$45,000) 6092 – • 60

Line 59 minus line 60 (if negative, enter "0")

= 558|33 61

Enter the Manitoba mineral exploration tax credit from Form T1241.

6083 – 500|00 • 62

Line 61 minus line 62 (if negative, enter "0")

= 58|33 63

Enter the Manitoba tuition fee income tax rebate from Form T1005.

6086 – • 64

Line 63 minus line 64 (if negative, enter "0").

Enter the result on line 428 of your return.

Manitoba tax

= 58|33 65



Manitoba Credits

MB479

T1 General – 2009

Complete this form and **attach a copy** of it to your return if you were a resident of Manitoba at the end of the year.

Family income

	Column 1 You		Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.	40700 00	1	7500 00	1
Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included on line 232)	+	2	+	2
Add lines 1 and 2.	= 40700 00	3	= 7500 00	3
Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return)	-	4	-	4
Line 3 minus line 4 (if negative, enter "0")	= 40700 00	5	= 7500 00	5
Add the amounts from line 5 in column 1 and column 2 (if applicable).	Family income		48200 00	6

If, at the end of the year, you and your spouse or common-law partner occupied separate principal residences for medical reasons, do not complete lines 1 to 5 of column 2.

6089 _____

Enter his or her address in the area beside box 6089.

Personal tax credit (see pages 6 to 8 in the forms book)

Basic credit			195 00	7
Age credit for self (65 or older at the end of the year)	claim \$113		+	8
Basic credit for spouse or common-law partner	claim \$195			9
Age credit for spouse or common-law partner (65 or older at the end of the year)	claim \$113	+		10
Disability credit for spouse or common-law partner	claim \$113	+		11
Add lines 9 to 11.	6090	=	0 00	12
Credit for an eligible dependant claimed on line 5816 of Form MB428	claim \$195		+	13
Disability credit for self or for a dependant other than your spouse or common-law partner	Number of disability claims 6095 1 × \$113 =		+	14
Credit for disabled dependants born in 1991 or earlier	Number of disability claims 6097 × \$62 =		+	15
Credit for dependent children born in 1991 or later	Number of children 6099 1 × \$26 =		+	16
Add the amounts on lines 7, 8, and 12 to 16.	Total credits 6105	=	334 00	17
Amount from line 6	48200 00 × 1% =		-	18
Line 17 minus line 18 (if negative, enter "0").				
Enter this amount on line 41.	Personal tax credit	=	0 00	19

If you are not claiming the education property tax credit or the school tax credit for homeowners, enter "0" on line 40 of this form and continue to calculate your Manitoba credits.

Continue on the next page. ➔

Education property tax credit (see pages 8 to 10 in the forms book)

If you are claiming rent and/or property taxes for the education property tax credit, you must complete the following chart, "Declaration for the education property tax credit."

The *Income Tax Act* of Manitoba allows only one education property tax credit per residence. If you shared accommodation with one or more individuals, only one of you can claim an education property tax credit for that residence for the time you were sharing.

Declaration for the education property tax credit (If you need more space, attach a separate sheet of paper.)

By signing my return, I declare the following information about my principal residence(s) in Manitoba during 2009:

Address	No. of months resident in 2009	Rent and/or property tax paid in 2009	Name of any individual(s) who shared accommodation with you in 2009*	Name of landlord or municipality to whom payment was made	Roll number (for homeowners only)

*Note: other than your spouse or common-law partner and/or dependent children

Total rent paid in Manitoba for 2009	6110	2500 00	× 20% =		500 00	20
Net property tax paid in Manitoba for 2009 (the part that applies to your principal residence only)	6112		+			21
Manitoba education property tax credit advance received on your property tax statement or by application			(if not received, enter "0")	6114	+ 0 00	22
Add lines 20 to 22.				6116	= 500 00	23
Base amount					- 250 00	24
Occupancy cost: Line 23 minus line 24 (if negative, enter "0")					= 250 00	25
Basic credit:						
If you were under age 65 at the end of the year, enter \$675 .						
If you were 65 or older at the end of the year, enter \$800 .			▶		675 00	26
Amount from line 6		48200 00	× 1% =		- 482 00	27
Line 26 minus line 27		(if the result is less than \$650, enter \$650)			= 650 00	28
Enter the amount from line 25 or line 28, whichever is less .					250 00	29
Enter the amount of Manitoba education property tax credit advance received (from line 22).					- 0 00	30
Line 29 minus line 30 (if negative, enter "0")					= 250 00	31

Education property tax credit

Tenants: If you are a tenant of at least 55 years of age at the end of the year and your family income (line 6) is less than \$23,800 and you do not live in subsidized housing, you may qualify for a school tax credit. Read the section called "Manitoba school tax assistance" at the beginning of this book.

School tax credit for homeowners (see page 10 in the forms book)

Complete lines 32 to 37 only if you were a **homeowner** of at least 55 years of age at the end of the year and your family income (line 6) is less than \$23,800. Otherwise, enter "0" on line 37 and continue on line 38.

If line 6 is less than \$15,100, enter \$175 on line 32.

If it is between \$15,100 and \$23,800, see the table on page 11 of the forms book. **6120** 0|00 **32**

School tax assessed in Manitoba for 2009 (the part that applies to your principal residence only) **6122** minus \$160 = 0|00 **33**

Occupancy cost: Enter the amount from line 25. 250|00 **34**

Enter the amount from line 29. - 250|00 **35**

Line 34 minus line 35 = 0|00 ▶ 0|00 **36**

Enter the amount from line 32, 33, or 36, whichever is **less**. **School tax credit for homeowners 6124** + 0|00 **37**

Add lines 31 and 37. = 250|00 **38**

Continue on the next page. ➔

Enter the amount from line 38 on the previous page.		250 00	38
Manitoba shelter benefit received	6126	-	39
Line 38 minus line 39 (if negative, enter "0")	Net education property and school tax credits for homeowners		
	=	250 00	40
Enter your Personal tax credit (from line 19).		+	41
Add lines 40 and 41.	=	250 00	42
If you or your spouse or common-law partner received provincial or municipal social assistance in 2009, enter the number shown in box 14 of your T5007 slip or that of your spouse or common-law partner, whichever is less . Otherwise, leave this line blank.	6130	×	43
		1.00	
If you have entered a number on line 43, multiply line 42 by line 43. Otherwise, enter the amount from line 42.	=	250 00	44
Enter your primary caregiver tax credit (from worksheet below).	6125	+	45
		0 00	
Add lines 44 and 45.	=	250 00	46
Enter your co-op education and apprenticeship tax credit from Slip T2CEATC (MAN.).	6131	+	47
Add lines 46 and 47.	=	250 00	48
Enter your odour-control tax credit from Form T4164.	6134	+	49
Add lines 48 and 49.	=	250 00	50
Green energy equipment tax credit (purchaser)	6138		51
Green energy equipment tax credit (manufacturer)	6139	+	52
Add lines 51 and 52.	=	0 00	53
Add lines 50 and 53.	=	250 00	54
Enter your book publishing tax credit from Form T1299.	6143	+	55
Add lines 54 and 55.			
Enter the result on line 479 of your return.	Manitoba credits		56
	=	250 00	

Worksheet

Line 45 – Primary caregiver tax credit

Enter the details of each qualifying care recipient from your 2009 primary caregiver's log.

Name of Client #1	Enter the creditable number of days in the period from your log.	<u>365</u>	×	\$1,020	=		
Name of Client #2	Enter the creditable number of days in the period from your log.	<u>365</u>	×	\$1,020	=	+	
Name of Client #3	Enter the creditable number of days in the period from your log.	<u>365</u>	×	\$1,020	=	+	
Add the amounts for each care recipient.							
Enter the total amount on line 45.						Primary caregiver tax credit	0 00



MANITOBA MINERAL EXPLORATION TAX CREDIT

Complete this form to calculate your Manitoba mineral exploration tax credit. You can claim this credit if you received an Information Slip T101, *Statement of Resource Expenses*, from a mining corporation, or an Information Slip T5013A, *Statement of Partnership Income for Tax Shelters and Renounced Resource Expenses*, received as a member of a partnership, with an amount in box 144.

The credits you earned in the year are used to reduce your Manitoba tax payable for 2009. Any unused amount can be carried forward for ten years or carried back to the three previous years.

Attach a copy of Information Slip T101 and/or T5013A to this form and include it with your paper return. If you are filing electronically, keep a copy of the documents for your records in case we ask to see them.

Part 1 – Manitoba mineral exploration tax credit for 2009		Tax year ► 2009	
Unused Manitoba mineral exploration tax credit from your 2008 notice of assessment or notice of reassessment		1	
Enter the total of all eligible amounts from box 144 of Information Slip T101 and/or T5013A.	2500 00	2	
Tax credit rate	× 20%	3	
Multiply line 2 by line 3.	Current year credit available 6885 = 500 00	• ► + 500 00 4	
Add lines 1 and 4.	Total credit available	= 500 00 5	
Enter the amount from line 61 of Form MB428, <i>Manitoba Tax</i> , or, if you have to pay tax to more than one jurisdiction, enter the amount from line 39 in Part 4, Section MB428MJ, of Form T2203, <i>Provincial and Territorial Taxes for 2009 – Multiple Jurisdictions</i> .		558 33 6	
Enter the amount from line 5 or line 6, whichever is less .		500 00 7	
You may claim, on line 8, an amount not exceeding the amount shown on line 7. Enter this amount on line 62 of Form MB428 or on line 40 in Part 4, Section MB428MJ, of Form T2203, whichever applies.	Current year claim	<table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"> <tr> <td style="text-align: right;">500 00</td> </tr> </table> 8	500 00
500 00			

Part 2 – Unused credit available	
Complete this part if the amount of your current year credit (line 8) is less than the total credit available (line 5).	
Enter the amount from line 5.	500 00 9
Enter the amount from line 8.	– 500 00 10
Line 9 minus line 10.	Total unused credit available = 0 00 11
You can request a carry back and/or a carry forward of your unused credit. To claim it as a carryback amount, read the information below.	

Carryback to previous years

The carry-back provisions allow you to apply your unused credits against your Manitoba tax for the three previous tax years. The credit you apply cannot be more than your Manitoba tax for that year.

If you have to pay tax to more than one jurisdiction, you cannot claim more than the amount on line 45 in Part 4, Section MB428MJ, of Form T2203 for 2008; or more than the amount on line 56 in Part 4, Section MB428MJ, of Form T2203 for 2007; or more than the amount on line 54 in Part 4, Section MB428MJ, of Form T2203 for 2006.

If you want to claim a carryback, contact the Canada Revenue Agency to determine how to calculate the amount you may carry back to your **2008**, **2007**, and/or **2006** return. You have to send a request for a reassessment of your prior year return to the Canada Revenue Agency.

Note: You should wait until you receive your 2009 notice of assessment before making your request for a reassessment.

Certification							
I certify that the information given on this form is correct and complete.							
Signature _____	Date <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"> <tr> <td style="width: 25%;">Year</td> <td style="width: 25%;">Month</td> <td style="width: 25%;">Day</td> </tr> <tr> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> <td style="text-align: center;"> </td> </tr> </table>	Year	Month	Day			
Year	Month	Day					

**Employee Overpayment of 2009 Canada Pension Plan
Contributions and 2009 Employment Insurance Premiums**

Complete **Section A in Part 1** to determine any overpayment of Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions made through employment if you had no self-employment earnings **and** you were not a resident of Quebec on December 31, 2009.

If however, you worked in Quebec, or you worked in Quebec and in a province other than Quebec in 2009, **and** you were either 70 years of age or older, or you received a CPP or QPP retirement pension, complete **Section B in Part 1** on the next page. Do not complete Section A in Part 1.

Note: If the individual died in 2009, complete Section A in Part 1.

Do not complete this form if you were a resident of Quebec on December 31, 2009, and you made CPP or QPP contributions. See line 452 in your Quebec provincial income tax guide.

Complete **Part 2** on the next page to determine any overpayment of Employment Insurance (EI) premiums.

Part 1 – Calculating your Canada Pension Plan overpayment

Section A – Read the above instructions to determine if you should complete this section.

If any of the following situations apply to you, read the instructions below and if applicable, use the table below to determine the maximum amounts for lines 1, 2, 3, and 5:

- If **throughout 2009**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 1.
- If you turned 18 years of age in 2009, use the number of months in the year after the month you turned 18 years of age.
- If you turned 70 years of age in 2009, use the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2009, use the number of months in the year you did not or were not entitled to receive the pension.
- If the individual died in 2009, use the number of months in the year up to and including the month the individual died.

Total CPP/QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips)	(maximum \$ 46,300)	39700	1
Basic CPP/QPP exemption	(maximum \$ 3,500)	– 3500	2
Earnings subject to contribution (if negative, enter "0")	(maximum \$ 42,800)	= 36200	3
Total CPP/QPP contributions deducted (from boxes 16 and 17 of your T4 slips)		1791	4
Required contribution: multiply line 3 by 4.95%	(maximum \$2,118.60)	– 1791	5
Line 4 minus line 5 (if negative, enter "0")	Canada Pension Plan overpayment	= 000	6

If the amount from line 6 is **positive**, enter it on **line 448** of your return. If **negative**, you can choose to make additional CPP contributions. See "Making additional CPP contributions" on page 34 of the *General Income Tax and Benefit Guide*.

Enter the amount from line 4 or 5, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Monthly proration table for 2009

Applicable number of months	Line 1 or Line 7 Maximum amount of total CPP/QPP pensionable earnings	Line 2 Maximum amount of basic CPP/QPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 3,858.33	\$ 291.66	\$ 3,566.67	\$ 176.55
2	\$ 7,716.66	\$ 583.33	\$ 7,133.33	\$ 353.10
3	\$ 11,575.00	\$ 875.00	\$ 10,700.00	\$ 529.65
4	\$ 15,433.33	\$ 1,166.66	\$ 14,266.67	\$ 706.20
5	\$ 19,291.66	\$ 1,458.33	\$ 17,833.33	\$ 882.75
6	\$ 23,150.00	\$ 1,750.00	\$ 21,400.00	\$ 1,059.30
7	\$ 27,008.33	\$ 2,041.66	\$ 24,966.67	\$ 1,235.85
8	\$ 30,866.66	\$ 2,333.33	\$ 28,533.33	\$ 1,412.40
9	\$ 34,725.00	\$ 2,625.00	\$ 32,100.00	\$ 1,588.95
10	\$ 38,583.33	\$ 2,916.66	\$ 35,666.67	\$ 1,765.50
11	\$ 42,441.66	\$ 3,208.33	\$ 39,233.33	\$ 1,942.05
12	\$ 46,300.00	\$ 3,500.00	\$ 42,800.00	\$ 2,118.60

Part 1 Section B on the next page ➔

Part 1 – Calculating your Canada Pension Plan overpayment

Section B – Complete this section only if you worked in Quebec, or you worked in Quebec and in a province other than Quebec in 2009, and you were either 70 years of age or older, or you received a CPP or QPP retirement pension.

If any of the following situations apply to you, determine the amount to enter at line 7 as follows:

- If **throughout 2009**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 7.
- If you **turned 70 years of age in 2009**, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2009, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year you did not or were not entitled to receive the pension.

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is **not Québec**) or the maximum amount as per above instructions, whichever is less.

	CPP pensionable earnings				7
Total QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is Québec)	QPP pensionable earnings	+			8
Add lines 7 and 8. Total CPP/QPP pensionable earnings	(maximum \$ 46,300)	=			9
Basic CPP/QPP exemption		-	3,500	00	10
Earnings subject to contribution (if negative, enter "0")	(maximum \$ 42,800)	=			11
Total CPP and QPP contributions deducted (from boxes 16 and 17 of your T4 slips)					12
Required contribution: multiply line 11 by 4.95%	(maximum \$2,118.60)	-			13
Line 12 minus line 13 (if negative, enter "0")	Canada Pension Plan overpayment	=			14

If the amount from line 14 is **positive**, enter it on **line 448** of your return.

Enter the amount from line 12 or 13, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Complete **Part 2** to determine any overpayment of Employment Insurance (EI) premiums. To be refunded, the amount of the EI overpayment has to be more than \$1. **Do not complete Part 2 if you were a resident of Quebec on December 31, 2009, and you have to complete Schedule 10.**

Part 2 – Calculating your Employment Insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips)	(maximum \$42,300. If \$2,000 or less, enter "0")		39700	00	1
Total premiums deducted: Residents of other than Quebec (from box 18 and box 55 of all your T4 slips)					
Quebec residents (from box 18 of all your T4 slips)			686	81	2
Line 1 minus \$2,000 (if negative, enter "0")		-	37700	00	3
Line 2 minus line 3 (if negative, enter "0")		=		00	4
Total premiums deducted: Residents of other than Quebec (from box 18 and box 55 of all your T4 slips)					
Quebec residents (from box 18 of all your T4 slips)			686	81	5
Required premium: Residents of other than Quebec (multiply line 1 by 1.73%)	(maximum \$731.79)				
Quebec residents (multiply line 1 by 1.38%)	(maximum \$583.74)	-	686	81	6
Line 5 minus line 6 (if negative, enter "0")		=		00	7
Enter the amount from line 4 or line 7, whichever is greater	Employment Insurance overpayment			00	8

Enter the amount from line 8 on **line 450** of your return only if it is more than \$1.

Enter the amount from line 3, 5, or 6, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428.

T1-2009**Details of Dependant****Schedule 5**

See the guide to find out if you can claim an amount on lines 305, 306, 315, and/or 331 of Schedule 1. To calculate the amount you claim on line 306, or 315, complete the applicable chart on the *Federal Worksheet* which you will find in the forms book.

To calculate the amount on line 331, read the instructions for line 331 in the guide. For each dependant claimed on lines 305, 306, 315, and/or 331, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 305 Amount for an eligible dependant

If your marital status changed in 2009, give the date of the change (mm/dd)
(Do not forget to check the box on page 1 of your return to indicate your marital status.)

1) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim
---------------	--------------	------------	-------------------------	-----------------

Line 306 Amount for infirm dependants age 18 or older

1) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim
---------------	--------------	------------	-------------------------	-----------------

2) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim
---------------	--------------	------------	-------------------------	-----------------

3) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim
---------------	--------------	------------	-------------------------	-----------------

Line 315 Caregiver amount

1) Lastname c1 _____ Firstname c1 _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim
1976/ 02/ 04	Son	0.00		4198.00

2) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim
---------------	--------------	------------	-------------------------	-----------------

T1-2009**Details of Dependant****Schedule 5**

3) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim

Line 331 Amount for dependants medical expenses1) Lastname c1 _____ Firstname c1 _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim
1976/ 02/ 04	Son	0.00		11500.00

2) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim

3) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim

4) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim

5) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim

6) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim

7) Lastname _____ Firstname _____

Address _____

Date of Birth	Relationship	Net income	Nature of the infirmity	Amount of Claim

Child Care Expenses Deduction for 2009

Read the attached information sheet. On the sheet we define **child care expenses**, **eligible child**, **net income**, **earned income**, and **educational program**. For more details, see Interpretation Bulletin IT-495, *Child Care Expenses*.

Each person claiming the child care expenses deduction must attach a completed Form T778 to his or her return. Do not include receipts, but keep them in case we ask to see them.

If you are the **only person** claiming child care expenses, complete parts A and B, and, if it applies, Part D.
 If there is **another person** (as described under "Who can claim child care expenses?" on the attached sheet) and you are the one with the **lower net income**, complete parts A and B.
 If there is **another person** (as described under "Who can claim child care expenses?" on the attached sheet) and you are the one with the **higher net income**, complete parts A, B, C, and, if it applies, Part D.

Part A – Total child care expenses

List the **first and last names** and the **dates 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	1 9 7 6	0 2	0 4
c2 c2	1 9 9 3	0 3	2 5

First name of each child for whom payments were made	Child care expenses paid (see note below)	Name of the child care organization or the name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
c1	11000 00		
c2	+		
	+		
	+		
	+		
Total	= 11000 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 **\$175 per week** for a child included on line 1 in Part B, **\$250 per week** for a child included on line 2, and **\$100 per week** for a child included on line 3.

Enter any child care expenses included above that were incurred in 2009 for a child who was 18 or older. **6795** 11000|00

Part B – Basic limit for child care expenses

Number of eligible children:

Born in 2003 or later , for whom the disability amount cannot be claimed		× \$7,000 =		1
Born in 2009 or earlier , for whom the disability amount can be claimed *	1	× \$10,000 =	6796 + 10000 00	2
Born in 1993 to 2002 , (or born in 1992 or earlier, with a mental or physical infirmity, for whom the disability amount cannot be claimed)	1	× \$4,000 =	+ 4000 00	3
Add lines 1 to 3.			= 14000 00	4

Enter your **total child care expenses** from Part A. 11000|00 5

Enter your **earned income**. 45200|00 × $\frac{2}{3}$ = 30133|33 6

Enter the amount from line 4, 5, or 6, whichever is **least**. 11000|00 7

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

Enter any child care expenses that the **other person** (as described under "Who can claim child care expenses?" on the attached sheet) with the higher net income deducted on line 214 of his or her 2009 return. - 8

Line 7 minus line 8. If you attended school in 2009 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 214 of your return. **Your allowable deduction** = 11000|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?

Complete Part C if, in 2009, **another person** (as described under "Who can claim child care expenses?" on the attached sheet) with lower net income was in a situation described below. Give the name, social insurance number, and the net income of the other person, **and** tick the boxes that apply.

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 (see "Educational program" on the attached sheet).
- b)** The other person attended school and was enrolled in a **full-time** educational program (see "Educational program" on the attached sheet).
- 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 2009 and for a period of at least 90 days beginning in 2009, but you reconciled before March 1, 2010.

Line 4 (in Part B)	14000	00	× 2.5% =	350	00	10
Multiply the amount on line 10 by the number of months in 2009 that the situation in a) existed (other than a month that includes a week that any of the situations in b) to f) existed).						11
Multiply the amount on line 10 by the number of weeks in 2009 that any of the situations in b) to f) existed.				+	14350	00
Add lines 11 and 12.					6798	13

Enter the amount from line 7 (in Part B) or line 13, whichever is **less**.

If you attended school in 2009, go to Part D.

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

Your allowable deduction

11000 00 14

Part D – Were you enrolled in an educational program in 2009?

Complete Part D if, at any time in 2009, either of the following situations applied to you:

- You were the **only person** making a claim, line 7 equals line 6 in Part B, and you were enrolled in a program (see "Educational program" on the attached sheet).
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2009, you **and another person** (as described under "Who can claim child care expenses?" on the attached sheet) were enrolled in a program (see "Educational program" on the attached sheet). **But first, complete 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.

Line 4 (in Part B)	14000	00	× 2.5% =	350	00	15
Multiply the amount on line 15 by the number of weeks in 2009 during which you were enrolled in a full-time educational program. If there was another person (as described under "Who can claim child care expenses?"), he or she must also have been enrolled in a full-time educational program during the same weeks .						16
Multiply the amount on line 15 by the number of months (other than any month that includes a week used to calculate the amount on line 16) in 2009 during which:						
• there was no other person (as described under "Who can claim child care expenses?" on the attached sheet) and you were enrolled in a part-time educational program; or						
• you and the other person were enrolled in a full-time or part-time educational program during the same months .				+		17
Add lines 16 and 17.					6801	18

Line 4 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you					11000	00	19
Line 5 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you					11000	00	20
Enter your net income (not including amounts on lines 214 and 235).	51700	00	× $\frac{2}{3}$ =	34466	67	21	
If you completed Part C: Line 13 (in Part C) minus line 6 (in Part B)						22	
Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is least .						23	
Enter the amount from line 9 (in Part B) or line 14 (in Part C), whichever applies to you.				+	11000	00	24
Add lines 23 and 24. Enter this amount on line 214 of your return.					11000	00	25

Your allowable deduction



INFORMATION RETURN FOR ELECTRONIC FILING OF AN INDIVIDUAL'S INCOME TAX AND BENEFIT RETURN

- Before you complete this form, read the information and instructions on the back.
- You have to complete this form to allow your electronic filer to electronically file your 2009 income tax and benefit return.
- You have to complete parts **A, B, and F**. You choose whether you want to complete parts C, D, and E.
- Your electronic filer has to complete parts **G and H**.
- Give the signed original of this form to your electronic filer, and keep a copy for yourself.

Part A – Identification and address as shown on your 2009 return (mandatory)

First name and initial Paul C		Last name Three	Social insurance number 8 7 0 0 0 0 3 1	
Mailing address: Apt. No. – Street No. Street name 3 OAK ST				
P.O. Box	R.R.	City WINNIPEG	Prov./Terr. M B	Postal code R 3 E 1 L 3

Part B – Declaration (mandatory)

Enter the following amounts from your 2009 return, if applicable:

Total income (line 150)	51700.00	Refund (line 484)	4350.38
Taxable income (line 260)	40700.00	or Balance owing (line 485)	0.00
Total federal non-refundable tax credits (line 350 of Schedule 1)	6063.71		

Part C – Direct deposit (optional)

To start direct deposit, or to change the banking information you already gave us, complete this part. Do **not** complete this part if you already use direct deposit and your banking information has not changed. Read the back of this form for more details. Tick (✓) the payments you want deposited directly to your bank account held in Canada:

<input type="checkbox"/> Income tax refund, GST/HST credit and related provincial payments, Working Income Tax Benefit (WITB) advance payments, and any other deemed overpayment of tax to which you are entitled or to which you may become entitled	Branch	Institution number	Account number
<input type="checkbox"/> Canada Child Tax Benefit (CCTB) payments deposited into the same bank account as your income tax refund, GST/HST credit and related provincial payments, WITB advance payments, and any other deemed overpayment of tax	Branch	Institution number	Account number
<input type="checkbox"/> CCTB and payments from certain related provincial or territorial programs into a different bank account	Branch	Institution number	Account number
<input type="checkbox"/> Tick this box to have your Universal Child Care Benefit (UCCB) payments deposited into the same bank account as your income tax refund, GST/HST credit and related provincial payments, WITB advance payments, and any other deemed overpayment of tax	Branch	Institution number	Account number
<input type="checkbox"/> Tick this box to have your UCCB payments deposited into the same bank account as your CCTB payments	Branch	Institution number	Account number
<input type="checkbox"/> Tick this box to have your UCCB payments deposited into a different bank account	Branch	Institution number	Account number

Part D – Alternative address authorization (optional)

Complete this part if you want us to mail your notice of assessment and your tax refund, or only your notice of assessment, to you at the address of the electronic filer named in Part G. Tick (✓) the appropriate box to tell us which information to mail to the electronic filer's address. Read the back of this form for more details.

2009 notice of assessment and tax refund **or** 2009 notice of assessment

Part E – Authorizing an electronic filer to represent you (optional)

I authorize the Canada Revenue Agency to deal with the electronic filer named in Part G as my representative for income tax matters of my 2009 return. This authorization will expire on 2010/06/01 (YYYY/MM/DD). Read the back of this form for more details.

If you do not show an expiry date, this authorization **will remain in effect** until you, the undersigned, cancel it.

Signature (individual identified in Part A or legal representative) _____ Name and title of legal representative _____ Date _____

Part F – Declaration and authorization (mandatory)

I declare that the information entered in Part A and the amounts shown in Part B above are correct and complete, and fully disclose my income from all sources. I also declare that I have read the information on the back of this form, and I authorize the electronic filer identified in Part G to electronically file my 2009 return and to communicate with the Canada Revenue Agency to correct any errors or omissions.

Signature (individual identified in Part A or legal representative) _____ Name and title of legal representative _____ Date _____

Your electronic filer has to complete parts G and H (mandatory).

<p>Part G – Electronic filer identification</p> <p>By signing Part F above, the individual in Part A authorizes the following person or firm to electronically file his or her 2009 return. Part F must be signed before the return is electronically transmitted.</p> <p>Name of person or firm: <u>Arcadia Solution</u></p> <p>Electronic filer number: <u>B3542</u></p>	<p>Part H – Document control number or confirmation number</p> <p>Enter the document control or confirmation number for the individual's electronic record:</p> <p>B3542EFILE017</p>
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Information and Instructions

Part C – Direct deposit (optional)

Complete Part C if you want the Canada Revenue Agency (CRA) to deposit the following payments into your bank account(s):

- your income tax refund, goods and services tax/harmonized sales tax (GST/HST) credit and related provincial payments, Working Income Tax Benefit (WITB) advance payments, any other deemed overpayment of tax to which you are entitled or to which you may become entitled; and/or
- Canada Child Tax Benefit (CCTB) payments and those from certain related provincial or territorial programs; and/or
- Universal Child Care Benefit (UCCB) payments.

If you are already using direct deposit and the information you gave before has not changed, you do not have to complete this area.

If you are already using direct deposit, but want to stop this service for any of the above payments, call us at **1-800-959-8281**.

By completing Part C, you authorize us to deposit the payment(s) you choose into your account until you tell us, in writing, that the information has changed. We are not responsible for payments that are deposited incorrectly as a result of incorrect information.

Part D – Alternative address authorization (optional)

If you tick the box to have your 2009 notice of assessment **and** any tax refund resulting from that assessment mailed to you at the address of your electronic filer, we will mail a cheque to the electronic filer's address even if you are using direct deposit. However, any later refunds will be deposited to your account.

If you tick the box to have **only** your 2009 notice of assessment mailed to you at the address of your electronic filer and you are claiming a tax refund on your 2009 return, you have to use or must already be using direct deposit. If you are not using direct deposit, we will mail a refund cheque, if applicable, to you at your electronic filer's address.

This authorization is valid for the 2009 tax year only and will not affect all other correspondence, any CCTB, UCCB, GST/HST credit and related provincial payments, WITB advance payments, any other deemed overpayment of tax, and any other notice of assessment or notice of reassessment.

If your 2009 return has been discounted, you cannot use the alternative address option.

Part E – Authorizing an electronic filer to represent you (optional)

If you want to authorize the electronic filer named in Part G to represent you for your 2009 income tax and benefit return, complete Part E. The electronic filer may charge a fee to represent you.

By completing and signing Part E (and by the electronic filer transmitting this authorization), you authorize the CRA to provide information relating to your 2009 income tax return and your tax account to your representative, and he or she may request changes to your return and to your account. If this authorization is not transmitted to the CRA, send us a completed Form T1013, *Authorizing or Cancelling a Representative*, to authorize the electronic filer. For more information, see the front page of Form T1013 under **Levels of authorization** and the information for **Level 2**.

The T1013 form is available on the CRA Web site at www.cra.gc.ca/forms.

We may select your return for review **before** or **after** we assess it. If so, and provided your electronic filer offers this additional service, we will contact him or her for any supporting documents we may need only if you complete Part E. Otherwise, we will contact you.

To cancel this authorization, either send us a completed Form T1013, *Authorizing or Cancelling a Representative*, or call us at **1-800-959-8281**.

Part F – Declaration and authorization (mandatory)

If you want your return sent by EFILE, you have to complete parts A and B, and sign Part F.

By signing Part F, 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 G, and keep a copy for yourself.

Once you sign Part F, you authorize the electronic filer to electronically file your return. 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 personal taxpayer information.

You also authorize the electronic filer to make changes and retransmit your return 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 F, 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 F, 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.

Notes

As legal representative for a deceased person, you **first** have to submit a copy of the **death certificate** and **will** designating you as the executor (and a T1013 form signed by the executor if it is not you) to the tax centre. If this was not done, you cannot use Part E as the authorization will not be accepted. You must also give the electronic filer a copy of the death certificate. Keep these documents for a period of six years after the date the return was filed.

If you are a **farmer**, and with your 2009 return you apply to participate in the AgriStability and AgriInvest programs, by signing Part F, you authorize the Canada Revenue Agency to share information from your income tax return with the Minister of Agriculture and Agri-Food, and you authorize that minister to share the information with provincial ministers of agriculture and administrators of other federal/provincial farm programs. You further authorize the Minister of Agriculture and Agri-Food to share any other information that you provide as your application is processed. For more information on confidentiality, refer to Form T1273 on the CRA Web site at www.cra.gc.ca/forms.



Manitoba Family Tax Benefit

Schedule MB428-A
T1 General - 2009

Complete this schedule to **claim** the family tax benefit. Attach a copy of this schedule to your return.

Basic amount			2,065	00	1
Basic amount for dependent spouse or common-law partner	claim \$2,065	+	2065	00	2
Amount for an eligible dependant claimed on line 5816 of Form MB428	claim \$2,065	+			3
Age amount for self	claim \$2,065	+			4
Age amount for spouse or common-law partner	claim \$2,065	6070	+		5
Disability amount for spouse or common-law partner	claim \$2,752	6071	+		6
Disability amount for self or for a dependant other than your spouse or common-law partner	Number of disability claims 6072 1 × \$2,752 =	+	2752	00	7
Amount for disabled dependants born in 1991 or earlier	Number of disabled dependants 6074 × \$2,752 =	+			8
Amount for dependent children born in 1991 or later (complete the chart below)	Number of dependent children 6076 1 × \$2,752 =	+	2752	00	9
Add lines 1 to 9.		=	9634	00	10
Enter your net income from line 236 of your return.	40700	00	×	9% =	11
Line 10 minus line 11 (if negative, enter "0").		-	3663	00	12
Enter this amount on line 6147 of Form MB428.	Family tax benefit	=	5971	00	

Details of dependent children born in 1991 or later (if you need more space, attach a separate sheet of paper)

Child's name	Relationship to you	Child's date of birth			Social insurance number (if available)
		Year	Month	Day	

5007-A



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule MB(S2)
T1 General - 2009

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below. **Attach a copy** of this schedule to your return.

If your spouse or common-law partner is not filing a 2009 return, use the amounts that he or she would use on Form MB428 if filing a return. Attach his or her information slips but do not attach the return or schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of Manitoba, special rules may apply. Call the Canada Revenue Agency for more details.

Age amount (if he or she was 65 or older in 2009):

If your spouse's or common-law partner's net income is \$27,749 or less, enter \$3,728.

Otherwise, enter the amount from line 5808 of his or her Form MB428

5902 1

Pension income amount:

Enter the amount from line 5836 of his or her Form MB428.

(maximum \$1,000) **5905** + 2

Disability amount:

Enter the amount from line 5844 of his or her Form MB428.

5907 + 3

Tuition and education amounts:

Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

5909 + 4

Add lines 1 to 4.

= 5

Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return.

6

Enter the total of lines 5804, 5824, 5828, 5832, 5833, 5838, and 5856 of your spouse's or common-law partner's Form MB428.

7

Spouse's or common-law partner's adjusted taxable income:

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

5912 = 8

Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 5864 of your Form MB428.

Provincial amounts transferred from your spouse or common-law partner

= 9

5007-S2