

Canada Revenue  
AgencyAgence du revenu  
du Canada**T1 GENERAL 2013****Income Tax and Benefit Return**

Complete all the sections that apply to you. For more information, see the guide.

ON **7****Identification**

Print your name and address below.

First name and initial

Jonathan

Last name

Ward

Mailing address: Apt No – Street No Street name

43 Caledon Mountain Dr

PO Box

RR

City

Caledon

Prov./Terr.

O N

Postal Code

L 7 K 0 G 1

**Information about your residence**Enter your province or territory of residence on **December 31, 2013**:

Ontario

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

ON

If you were self-employed in 2013, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2013**, enter the date of:

entry Month Day

or

departure Month Day

**Information about you**

Enter your social insurance number (SIN):

5 2 4 7 9 2 9 7 5

Year Month Day

Enter your date of birth:

1 9 8 4 0 8 3 0

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, 2013:

- 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:

Enter his or her first name:

Enter his or her net income for 2013 to claim certain credits:

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

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

Tick this box if he or she was self-employed in 2013:

1 ☐

Do not use this area

**Elections Canada** (see the Elections Canada page in the tax guide for details or visit [www.elections.ca](http://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 ☐ 2Your authorization is valid until you file your next 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, 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 or the Ontario sales tax credit? ..... Yes ☐ 1 No ☒ 2Do not use  
this area**172****171**

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

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

**Please answer the following question:**

Did you own or hold foreign property at any time in 2013 with a total cost of more than CAN\$100,000? See "Foreign income" section 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 2013, see "Foreign income" in the guide.

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

## Total income

Employment income (box 14 of all T4 slips)	<b>101</b>	90,292	46
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>		
Wage loss replacement contributions (see line 101 in the guide)	<b>103</b>		
Other employment income	<b>104 +</b>		
Old age security pension (box 18 of the T4A(OAS) slip)	<b>113 +</b>		
CPP or QPP benefits (box 20 of the T4A(P) slip)	<b>114 +</b>		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	<b>152</b>		
Other pensions and superannuation	<b>115 +</b>		
Elected split-pension amount ( <b>attach</b> Form T1032)	<b>116 +</b>		
Universal child care benefit (UCCB)	<b>117 +</b>		
UCCB amount designated to a dependant	<b>185</b>		
Employment insurance and other benefits (box 14 of the T4E slip)	<b>119 +</b>		
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> Schedule 4)	<b>120 +</b>		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	<b>180</b>		
Interest and other investment income ( <b>attach</b> Schedule 4)	<b>121 +</b>		
Net partnership income: limited or non-active partners only	<b>122 +</b>		
Registered disability savings plan income	<b>125 +</b>		
Rental income Gross <b>160</b>	Net <b>126 +</b>		
Taxable capital gains ( <b>attach</b> Schedule 3)	<b>127 +</b>		
Support payments received Total <b>156</b>	Taxable amount <b>128 +</b>		
RRSP income (from all T4RSP slips)	<b>129 +</b>		
Other income	<b>130 +</b>		
Self-employment income			
Business income Gross <b>162</b>	Net <b>135 +</b>		
Professional income Gross <b>164</b>	Net <b>137 +</b>		
Commission income Gross <b>166</b>	Net <b>139 +</b>		
Farming income Gross <b>168</b>	Net <b>141 +</b>		
Fishing income Gross <b>170</b>	Net <b>143 +</b>		
Workers' compensation benefits (box 10 of the T5007 slip)	<b>144</b>		
Social assistance payments	<b>145 +</b>		
Net federal supplements (box 21 of the T4A(OAS) slip)	<b>146 +</b>		
Add lines 144, 145, and 146 (see line 250 in the guide).	=	<b>147 +</b>	
Add lines 101, 104 to 143, and 147.	This is your <b>total income.</b> <b>150</b>	=	90,292 46

← **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.**

## Net income

Enter your **total income** from line 150.

150 90,292 46

Pension adjustment

(box 52 of all T4 slips and box 034 of all T4A slips) **206** 13,583 00

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) **207** 7,735 10

RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7, and **attach** receipts)

**208** +

PRPP **employer** contributions

(amount from your PRPP contribution receipts) **205**

Deduction for elected split-pension amount (**attach** Form T1032)

**210** +

Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)

**212** + 1,309 92

Universal child care benefit repayment (box 12 of all RC62 slips)

**213** +

Child care expenses (**attach** Form T778)

**214** +

Disability supports deduction

**215** +

Business investment loss

Gross **228**

Allowable deduction

**217** +

Moving expenses

**219** +

Support payments made

Total **230**

Allowable deduction

**220** +

Carrying charges and interest expenses (**attach** Schedule 4)

**221** +

Deduction for CPP or QPP contributions on self-employment and other earnings (**attach** Schedule 8 or Form RC381, whichever applies)

**222** +

Exploration and development expenses (**attach** Form T1229)

**224** +

Other employment expenses

**229** +

Clergy residence deduction

**231** +

Other deductions

**232** +

Add lines 207, 208, 210 to 224, 229, 231, and 232.

**233** = 9,045 02

Line 150 minus line 233 (if negative, enter "0")

This is your **net income before adjustments**.

**234** = 81,247 44

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** = 81,247 44

## 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

**256** +

Add lines 244 to 256.

**257** =

Line 236 minus line 257 (if negative, enter "0")

This is your **taxable income**.

**260** = 81,247 44

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

Net federal tax: enter the amount from line 65 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420	12,849	35
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)	430 +		
Social benefits repayment (amount from line 235)	422 +		
<b>Provincial or territorial tax</b> ( <b>attach</b> Form 428, even if the result is "0")	428 +	6,260	62
Add lines 420, 421, 430, 422, and 428.	<b>This is your total payable. 435 =</b>	19,109	97 •

Total income tax deducted	437	18,690	29	•
Refundable Quebec abatement	440	+		•
CPP overpayment (enter your excess contributions)	448	+	2,427	60 •
Employment insurance overpayment (enter your excess contributions)	450	+	206	69 •
Refundable medical expense supplement (use the federal worksheet)	452	+		•
Working income tax benefit (WITB) ( <b>attach</b> Schedule 6)	453	+		•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454	+		•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456	+		•
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457	+		•
Tax <b>paid</b> by instalments	476	+		•
<b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)	479	+		•
Add lines 437 to 479.	482	=	21,324	58 ▶ – 21,324   58

=	(2,214 61)
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Enter the amount below on whichever line applies.

Balance owing	485		
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Amount enclosed 486 

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5006-R

**T1-2013****Federal Tax****Schedule 1**

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 \$11,038	300	11,038	00	1
Age amount (if you were born in 1948 or earlier) (use the federal worksheet)	(maximum \$6,854)	301	+		2
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		303	+		3
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		305	+		4
Amount for children born in 1996 or later					
Number of children for whom you <b>are not claiming</b> the family caregiver amount	366	×	\$2,234	=	5
Number of children for whom you <b>are claiming</b> the family caregiver amount	352	×	\$4,274	=	6
Add lines 5 and 6.		+			7
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)		306	+		8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Form RC381, if applicable)		308	+		•9
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)		310	+		•10
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$891.12)	312	+	891	12 •11
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)		317	+		•12
Volunteer firefighters' amount		362	+		13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,117)	363	+	1,117	00 14
Public transit amount		364	+		15
Children's fitness amount		365	+		16
Children's arts amount		370	+		17
Home buyers' amount		369	+		18
Adoption expenses		313	+		19
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314	+		20
Caregiver amount ( <b>attach</b> Schedule 5)		315	+		21
Disability amount (for self) (claim \$7,697 or, if you were under 18 years of age, use the federal worksheet)		316	+		22
Disability amount transferred from a dependant (use the federal worksheet)		318	+		23
Interest paid on your student loans		319	+		24
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)		323	+		25
Tuition, education, and textbook amounts transferred from a child		324	+		26
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		326	+		27
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1996 or later</b>					
Enter \$2,152 or 3% of line 236 of your return, whichever is <b>less</b> .		330		2,152	00 28
Line 28 minus line 29 (if negative, enter "0")			=		30
<b>Allowable amount of medical expenses for other dependants</b> (do the calculation at line 331 in the guide)					
		331	+		31
Add lines 30 and 31.			+		32
Add lines 1 to 4, 7 to 27, and line 32.		335	=	13,046	12 33
Federal non-refundable tax credit rate			×	15%	34
Multiply line 33 by line 34.		338	=	1,956	92 35
Donations and gifts ( <b>attach</b> Schedule 9)		349	+	18	75 36
Add lines 35 and 36.			+		
Enter this amount on line 49 on the next page.		350	=	1,975	67 37
<b>Total federal non-refundable tax credits</b>					

Go to Step 2 on the next page. ➔

**Step 2 – Federal tax on taxable income**Enter your **taxable income** from line 260 of your return.81,247 | 44 **38**

Complete the appropriate column depending on the amount on line 38.

Line 38 is  
**\$43,561** or lessLine 38 is more  
than **\$43,561** but  
not more than  
**\$87,123**Line 38 is more  
than **\$87,123** but  
not more than  
**\$135,054**Line 38 is more  
than **\$135,054**

Enter the amount from line 38.

— 0,00

81,247 | 44  
— 43,561 | 00

— 87,123 | 00

— 135,054 | 00

**39**

Line 39 minus line 40 (cannot be negative)

=

= 37,686 | 44

=

=

**40**

Multiply line 41 by line 42.

x 15%

x 22%

x 26%

x 29%

**41**

Multiply line 41 by line 42.

=

= 8,291 | 02

=

=

**42**

Add lines 43 and 44.

+ 0,00

+ 6,534 | 00

+ 16,118 | 00

+ 28,580 | 00

**43**

Add lines 43 and 44.

=

= 14,825 | 02

=

=

**44**

Go to Step 3.

Go to Step 3.

Go to Step 3.

Go to Step 3.

**Step 3 – Net federal tax**

Enter the amount from line 45.

14,825 | 02 **46**

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

424 +

•47

Add lines 46 and 47.

404 = 14,825 | 02

▶

14,825 | 02 **48**

Enter your total federal non-refundable tax credits from line 37 on the previous page.

350 1,975 | 67 **49**

Federal dividend tax credit

425 +

•50

Overseas employment tax credit (attach Form T626)

426 +

51

Minimum tax carryover (attach Form T691)

427 +

•52

Add lines 49 to 52.

= 1,975 | 67

▶

— 1,975 | 67 **53**

Line 48 minus line 53 (if negative, enter "0")

Basic federal tax 429 =

12,849 | 35

**54**

Federal foreign tax credit (attach Form T2209)

405 —

**55**

Line 54 minus line 55 (if negative, enter "0")

Federal tax 406 =

12,849 | 35

**56**

Total federal political contributions (attach receipts)

409

57

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) 410

•58

Investment tax credit (attach Form T2038(IND))

412 +

•59

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414 +

•60

Add lines 58, 59, and 60.

416 =

▶

— **61**

Line 56 minus line 61 (if negative, enter "0")

417 =

12,849 | 35 **62**

If you have an amount on line 47 above, see Form T1206.

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

415 +

•63

Special taxes (see line 418 in the guide)

418 +

**64**

Add lines 62, 63, and 64.

Enter this amount on line 420 of your return.

Net federal tax 420 =

12,849 | 35

**65**

**T1-2013****Donations and Gifts****Schedule 9****For more information, see line 349 in the guide and see Pamphlet P113, *Gifts and Income Tax*.****Attach a copy of this schedule to your return.** Remember, you may have charitable donations shown on your T4 and T4A slips.

Donations made to registered charities, registered Canadian amateur athletic associations, and listed Canadian low-cost housing corporations for the aged	125	00	1
Donations to government bodies (government of Canada, a province or territory, a listed municipality in Canada, or a listed municipal or public body performing a function of government in Canada)	+		2
Donations made to listed universities outside Canada that are prescribed	333+		3
Donations made to the United Nations, its agencies, and certain listed charitable organizations outside Canada	334+		4
<b>Total eligible amount of charitable donations and government gifts</b>	=	125 00	5
Add lines 1 to 4.			
Enter your <b>net income</b> from line 236 of your return.	81,247	44	6
	× 75% =	60,935	58

**Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below, and continue completing the schedule from that line.**

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i> )	337		7
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i> )	339+		8
Add lines 7 and 8.	=		9
Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is <b>less</b> .		× 25% =	
<b>Total donations limit</b>	=	60,935	58 10
Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is <b>less</b> )	340	125 00	
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342+		
Add lines 340 and 342.	344=	125 00	
Enter \$200 or the amount from line 344, whichever is <b>less</b> .	345-	125 00	11
		× 15% =	346 18 75
Line 344 minus line 345	347=		12
		× 29% =	348+

**First-time donor's super credit (FDSC)**

For the purpose of the FDSC, an individual will be considered a "first-time donor" if neither the individual nor the individual's spouse or common-law partner (if you have one) has claimed and been allowed a charitable donations tax credit for any year after 2007.

Only gifts of money made after March 20, 2013, to a maximum of \$1,000, are eligible for the FDSC.

**Note:** If you have a spouse or common-law partner, you can share the claim for the FDSC, but the total combined donations claimed cannot be more than \$1,000.

Enter the amount of gifts of money* made after March 20, 2013.	(Maximum \$1,000) 343=		× 25% =	341+	13
Add lines 11, 12, and 13.					
Enter this amount on line 349 of Schedule 1.	<b>Donations and gifts</b>	=	18	75	14

\* The amount claimed at line 343 must also be claimed at line 340 by you or your spouse or common-law partner (if you have one). Also note that if the donations are shared, the combined amount at line 343 for you and your spouse or common-law partner cannot exceed the combined amount claimed at line 340 by both of you.



# Application for the 2014 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

**ON-BEN**  
T1 General – 2013

Read the information about each of the payments in the Ontario forms book (pages 10 to 13) 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 to which you may be entitled, use the calculator at [www.cra.gc.ca/benefits-calculator](http://www.cra.gc.ca/benefits-calculator).

If you were married or living in a common-law relationship on December 31, 2013, 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, 2013, that spouse or common-law partner has to apply for these credits and grant for both of you.

The payments for these claims will be issued separately from your tax refund, starting in July 2014.

## Ontario trillium benefit (OTB)

By ticking **box 6109**, I elect to receive my 2014 OTB entitlement in **one payment in June 2015**, instead of receiving it monthly from July 2014 to June 2015.

**6109**

## Ontario sales tax credit (OSTC)

You must apply for the OSTC on page 1 of your income tax and benefit return.

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

You may qualify for the OEPTC if, on December 31, 2013, you resided in Ontario, and:

- rent or property tax for your principal residence was paid by or for you for 2013;
- 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 2013.

Are you applying for the 2014 OEPTC? If **yes**, tick this box.

**6118**

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

## Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2013, you resided in Northern Ontario (see the definition in forms book), and:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2013;
- 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 2013.

Are you applying for the 2014 NOEC? If **yes**, tick this box.

**6119**

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

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

You may qualify for the OSHPTG if, on December 31, 2013:

- 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 2013.

Are you applying for the 2014 OSHPTG? If **yes**, tick this box.

**6113**

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



**Part A – Amount paid for a principal residence for 2013**

If, on December 31, 2013, 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, the OSHPTG or the Ontario healthy homes renovation tax credit, tick **box 6089** and enter his or her address in Part C below.

**6089** ☐

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2013.

**6110**  

Enter the total amount of property tax paid for your principal residence in Ontario for 2013.

**6112**  

Did you reside in a designated student residence in Ontario in 2013? 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 2013.

**6121**  

Enter the total amount paid for your accommodation in a **public** long-term care home in Ontario for 2013.

**6123**  

Complete Part B if you are applying for the Ontario energy and property tax credit, the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant.

**Part B – Declaration**

In the column "Amount paid for 2013", 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.

**I declare the following information about my principal residence(s) in Ontario during 2013:**

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

Address	Postal code	Number of months resident in 2013	Amount paid for 2013	Name of landlord, municipality or supplier to whom payment was made, as applicable
499 McLeod St, Unit 2, Ottawa ON, K1R 5		12	6,000.00	James Robinson
499 McLeod St, Apt 2, Ottawa ON, K1R 5P				James Robinson

Complete Part C if, on December 31, 2013, you and your spouse or common-law partner **occupied separate principal residences in Ontario for medical reasons and you are choosing** to apply individually for the Ontario energy and property tax credit, the Northern Ontario energy credit, the Ontario senior homeowners' property tax grant or the Ontario healthy homes renovation tax credit.

**Part C – Involuntary separation**

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



## Ontario Tax

ON428

T1 General – 2013

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 \$9,574	5804	9,574	00		1
Age amount (if born in 1948 or earlier) (use <i>Provincial Worksheet</i> )		(maximum \$4,674)	5808	+			2
Spouse or common-law partner amount							
Base amount	8,942	00					
Minus: his or her net income from page 1 of your return	–						
Result: (if negative, enter "0")	=		(maximum \$8,129)	▶	5812	+	3
Amount for an eligible dependant							
Base amount	8,942	00					
Minus: his or her net income from line 236 of his or her return	–						
Result: (if negative, enter "0")	=		(maximum \$8,129)	▶	5816	+	4
Amount for infirm dependants age 18 or older (use <i>Provincial Worksheet</i> )			5820	+			5
CPP or QPP contributions:							
(amount from line 308 of your federal Schedule 1)			5824	+			•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	+	891	12	•8
(amount from line 317 of your federal Schedule 1)			5829	+			•9
Adoption expenses			5833	+			10
Pension income amount		(maximum \$1,324)	5836	+			11
Caregiver amount (use <i>Provincial Worksheet</i> )			5840	+			12
Disability amount (for self) (Claim \$7,735 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844	+			13
Disability amount transferred from a dependant (use <i>Provincial Worksheet</i> )			5848	+			14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+			15
Your tuition and education amounts [attach Schedule ON(S11)]			5856	+			16
Tuition and education amounts transferred from a child			5860	+			17
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]			5864	+			18
Medical expenses:							
(Read line 5868 in the forms book.)			5868			19	
Enter \$2,167 or 3% of line 236 of your return, whichever is less.	–	2,167	00			20	
Line 19 minus line 20 (if negative, enter "0")	=					21	
Allowable amount of medical expenses for other dependants (use <i>Provincial Worksheet</i> )			5872	+		22	
Add lines 21 and 22.			5876	=		▶	23
Add lines 1 to 18, and line 23.			5880	=	10,465	12	24
Ontario non-refundable tax credit rate				×	5.05%		25
Multiply line 24 by line 25.			5884	=	528	49	26
Donations and gifts:							
Amount from line 345 of your federal Schedule 9	125	00	×	5.05% =	6	31	27
Amount from line 347 of your federal Schedule 9			×	11.16% =	+		28
Add lines 27 and 28.			5896	=	6	31	▶
Add lines 26 and 29.						6	31
Enter this amount on line 42.			Ontario non-refundable tax credits	6150	=	534	80

Go to Step 2 on the next page. ➔

**Step 2 – Ontario tax on taxable income**Enter your **taxable income** from line 260 of your return.If this amount is more than \$20,000, you **must** complete **Step 6 – Ontario health premium**.

81,247 44 31

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

Enter the amount from line 31

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

**Ontario tax on taxable income**

 Add lines 36 and 37.
Line 31 is  
\$39,723 or lessLine 31 is more than  
\$39,723 but not  
more than \$79,448Line 31 is more than  
\$79,448 but not  
more than \$509,000Line 31 is more  
than \$509,000

–	0.00	–	39,723.00	–	81,247 44	–	509,000.00	32
=		=		=	1,799 44	=		33
x	5.05%	x	9.15%	x	11.16%	x	13.16%	34
=		=		=	200 82	=		35
+	0.00	+	2,006.00	+	5,641.00	+	53,579.00	36
=		=		=	5,841 82	=		37
Go to step 3.		Go to step 3.		Go to step 3.		Go to step 3.		38

**Step 3 – Ontario tax**

Enter your Ontario tax on taxable income from line 38.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

5,841 82 39

6151 + • 40

= 5,841 82 41

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

Ontario dividend tax credit:

If you entered an amount on line 120 of your return, complete line 6152 on the *Provincial Worksheet*.

6152 + • 43

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

x 38.5% = 6153 + • 44

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

x 33.67% = 6154 + • 45

Add lines 42 to 45.

= 534 80 46

Line 41 minus line 46 (if negative, enter "0")

= 5,307 02 47

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

x 33.67% =

+ 48

Add lines 47 and 48.

= 5,307 02 49

Complete lines 50 to 52 only if the amount at line 49 is **more than \$4,289**.

Otherwise, enter "0" on line 52 and continue completing the form.

**Ontario surtax**

(Line 49 5,307 02 minus \$4,289) x 20% (if negative, enter "0") =

203 60 50

(Line 49 5,307 02 minus \$5,489) x 36% (if negative, enter "0") =

+ 51

Add lines 50 and 51.

= 203 60 52

Add lines 49 and 52.

= 5,510 62 53

If you are **not** claiming an Ontario tax reduction or if the amount at line 53 is "0", enter the amount from line 53 on line 61, and continue completing the form. Otherwise, complete lines 54 to 60 to calculate the Ontario tax reduction.**Step 4 – Ontario tax reduction**

Basic reduction

221 00 54

If you had a spouse or common-law partner on December 31, 2013, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1995 or later

Number of dependent children 6269 x \$409 =

+ 55

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 x \$409 =

+ 56

Add lines 54, 55 and 56.

= 221 00 57

Enter the amount from line 57.

221 00 x 2 = 442 00 58

Enter the amount from line 53.

– 5,510 62 59

Line 58 minus line 59 (if negative, enter "0")

**Ontario tax reduction claimed**

= 60

Line 53 minus line 60 (if negative, enter "0")

= 5,510 62 61

Enter the amount from line 61 on the previous page.

5,510 62 62

**Step 5 – Ontario foreign tax credit**

Enter the Ontario foreign tax credit from Form T2036.

Line 62 minus line 63 (if negative, enter "0")

–			63
=	5,510	62	64

Go to Step 6.

**Step 6 – Ontario health premium**

If your taxable income (from line 31) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart below.

Add lines 64 and 65.

Enter the result on line 428 of your return.

Ontario health  
premium ▶

+	750	00	65
---	-----	----	----

Ontario tax

=	6,260	62	66
---	-------	----	----

**Ontario Health Premium**Enter your **taxable income** from line 31.

81,247 44 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 65 above.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 65 above.

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

**Employee Overpayment of 2013 Canada Pension Plan  
Contributions and 2013 Employment Insurance Premiums**

Complete **Part 1** to calculate any overpayment of Canada Pension Plan (CPP) made through employment if you had no self-employment earnings, you were not a resident of Quebec on December 31, 2013, **and** you did not earn employment income in Quebec. Otherwise, complete Form RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments for 2013*, to calculate your overpayment.

**Do not** complete this form if you were a resident of Quebec on December 31, 2013, and you made CPP or Quebec Pension Plan (QPP) contributions. See line 452 in your Quebec provincial income tax guide.

Complete **Part 2** on the next page to calculate any overpayment of employment insurance (EI) premiums paid through employment.

**Part 1 – Calculating your Canada Pension Plan overpayment**

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 find out the maximum amounts for lines 1, 2, 3, and 5:

- If you turned 18 years of age in 2013, use the number of months in the year after the month you turned 18 years of age.
- If throughout 2013, you were receiving a CPP or QPP disability pension, enter "0" at line 1. If you started or stopped receiving a CPP or QPP disability pension in 2013, use the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2013, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2013, use the number of months in the year up to and including the month you made the election.
- If you were 65 to 70 years of age in 2013, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and have not revoked that election, enter "0" at line 1.
- If you were 65 to 70 years of age in 2013, 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 2013, use the number of months in the year after the month you revoked the election.
- If you turned 70 years of age in 2013, and you did not elect to stop paying CPP contributions, use the number of months in the year up to and including the month you turned 70 years of age.
- If throughout 2013, you were 70 years of age or older, enter "0" at line 1.
- If the individual died in 2013, use the number of months in the year up to and including the month the individual died.

Total CPP pensionable earnings (box 26 or, if blank box 14 of your T4 slips)	(maximum \$ 51,100)		1
Basic CPP exemption	(maximum \$ 3,500)	–	2
Earnings subject to contribution: line 1 minus line 2 (if negative, enter "0")	(maximum \$ 47,600)	=	3
Total CPP contributions deducted (from box 16 of your T4 slips)			4
Required contribution: multiply line 3 by 4.95%.	(maximum \$2,356.20)	–	5
Line 4 minus line 5 (if negative, enter "0")	<b>Canada Pension Plan overpayment</b>	=	6

If the amount from line 6 is **positive**, enter it on **line 448** of your return. If **negative**, you may be able to make additional CPP contributions. See "Making additional CPP contributions" on page 37 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 applicable, on **line 5824** of Form 428.

**Monthly proration table for 2013**

Applicable number of months	Line 1 Maximum amount of total CPP pensionable earnings	Line 2 Maximum amount of basic CPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 4,258.33	\$ 291.67	\$ 3,966.67	\$ 196.35
2	\$ 8,516.67	\$ 583.33	\$ 7,933.33	\$ 392.70
3	\$ 12,775.00	\$ 875.00	\$ 11,900.00	\$ 589.05
4	\$ 17,033.33	\$ 1,166.67	\$ 15,866.67	\$ 785.40
5	\$ 21,291.67	\$ 1,458.33	\$ 19,833.33	\$ 981.75
6	\$ 25,550.00	\$ 1,750.00	\$ 23,800.00	\$ 1,178.10
7	\$ 29,808.33	\$ 2,041.67	\$ 27,766.67	\$ 1,374.45
8	\$ 34,066.67	\$ 2,333.33	\$ 31,733.33	\$ 1,570.80
9	\$ 38,325.00	\$ 2,625.00	\$ 35,700.00	\$ 1,767.15
10	\$ 42,583.33	\$ 2,916.67	\$ 39,666.67	\$ 1,963.50
11	\$ 46,841.67	\$ 3,208.33	\$ 43,633.33	\$ 2,159.85
12	\$ 51,100.00	\$ 3,500.00	\$ 47,600.00	\$ 2,356.20

**Part 2 on the next page** ➔

Complete **Part 2** 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** (SE) 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 **Part 2** below. **Do not complete Part 2** if you were a resident of Quebec on December 31, 2013, 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) (read the <b>note</b> below)		47,400	00	<b>1</b>
Total SE and other earnings eligible for the EI program for access to EI special benefits	+			<b>2</b>
Add lines 1 and 2.		=	47,400 00	<b>3</b>
Total premiums deducted:				
<b>Residents of other than Quebec</b> (from box 18 and box 55 of your T4 slips)				
<b>Quebec residents</b> (from box 18 of your T4 slips)		1,097	81	<b>4</b>
Total premiums payable: enter the amount from line 10 of Schedule 13	+			<b>5</b>
Add lines 4 and 5.		=	1,097 81	<b>6</b>
Line 3 minus \$2,000 (if negative, enter "0")			45,400 00	<b>7</b>
Line 6 minus line 7 (if negative, enter "0")				<b>8</b>
Total premiums deducted: <b>Residents of other than Quebec</b> (from box 18 and box 55 of your T4 slips)				
<b>Quebec residents</b> (from box 18 of your T4 slips)			1,097 81	<b>9</b>
Required premium: <b>Residents of other than Quebec</b> (multiply line 1 by 1.88%)		(maximum \$891.12)		
<b>Quebec residents</b> (multiply line 1 by 1.52%)		(maximum \$720.48)		
Line 9 minus line 10 (if negative, enter "0")			891 12	<b>10</b>
			206 69	<b>11</b>
Enter the amount from line 8 or line 11, whichever is <b>greater</b> .	<b>Employment insurance overpayment</b>			<b>12</b>
			206 69	

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 \$2,038 (\$2,030 if you were a resident of Quebec).

**Note:** If you have **no** SE earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have SE earnings and have entered into an agreement with the Canada Employment Insurance Commission to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

Canada Revenue  
AgencyAgence du revenu  
du Canada**Inter-provincial calculation for CPP and QPP  
contributions and overpayments for 2013****Protected B**  
when completed

Follow the instruction sheet for more information on completing this form.

You **must** complete this form and attach it to your return if you are in one of the following situations:

- You earned employment income **in Quebec** in 2013 and you **were not** a resident of **Quebec** on December 31, 2013.  
If this is your case, complete **Part 1**. If you were at least 65 to 70 years of age, read **Part 2**. If you were self-employed and/or had other earnings on which you want to elect to pay CPP contributions on, also complete **Part 3**.
- You earned employment income **outside Quebec** in 2013 and you **were** a resident of **Quebec** on December 31, 2013. If this is your case, complete **Part 1**. If you were also self-employed and/or you had income that you want to make optional contributions on, complete **Part 4**.

**Part 1 – CPP/QPP calculation**

Enter the number of months during which the <b>CPP</b> applies to you in 2013. (read the instruction sheet)	12.0	A	
Enter the number of months during which the <b>QPP</b> applies to you in 2013. (read the instruction sheet)	12.0	B	
Enter your yearly maximum <b>CPP</b> pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	<b>CPP (maximum \$51,100)</b>	51,100	00 1
Enter your yearly maximum <b>QPP</b> pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	<b>QPP (maximum \$51,100)</b>	51,100	00 2
<b>Total CPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$51,100 per slip) where the province of employment is <b>other than Quebec</b> . If box 26 is blank, use box 14.		5549	3
<b>Total QPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$51,100 per slip) where the province of employment is <b>Quebec</b> . If box 26 is blank, use box 14.		5548 +	4
Add lines 3 and 4.	<b>Total pensionable earnings</b>	=	5
<b>Canada Pension Plan</b>			
Enter the amount from line 3.		6	
Enter the amount from line 5.	÷	7	
Line 6 divided by line 7 (include 5 decimals after the period)	=	8	
Enter the amount from line 1.	× 51,100	00 9	
Multiply line 8 by line 9.	=	10	
Enter the amount from line 1 or the amount from line 10, whichever is <b>less</b> .		11	
Enter the amount from line 3 or the amount from line 11, whichever is <b>less</b> .			12
Enter the number from line 8 (include 5 decimals after the period).		13	
Enter your maximum basic <b>CPP</b> exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) ( <b>maximum \$3,500</b> )	× 3,500	00 14	
Multiply line 13 by line 14.	=	▶	15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		=	16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.			17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		5034	• 18
<b>Quebec Pension Plan</b>			
Enter the amount from line 2.	51,100	00 19	
Enter the amount from line 11.	–	20	
Line 19 minus line 20	= 51,100	00 21	
Enter the amount from line 4 or the amount from line 21, whichever is <b>less</b> .			22
Enter your maximum basic <b>QPP</b> exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) ( <b>maximum \$3,500</b> )	3,500	00 23	
Enter the amount from line 15.		24	
Line 23 minus line 24	= 3,500	00 ▶	25
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		=	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.1%.			27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.		5033 2,427	60 • 28

Continue on the next page. ➔

**Line 308, and line 448 for residents of all provinces or territories except Quebec.**

### Actual CPP/QPP contributions

			29
+	2,427	60	<b>30</b>
=	2,427	60 ▶	2,427   60 <b>31</b>

Line 31 minus line 34 (if negative, enter "0")

	32		
+	33		
=	▶	-	34
<b>QPP overpayment</b>	=	2,427	60 35

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 37 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

372 | Month

Month  
374 | |



**Part 3 – Residents of all provinces except Quebec – CPP contributions on self-employment and other earnings**

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			<b>1</b>
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	<b>373</b> +		<b>2</b>
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	+		<b>3</b>
Add lines 1, 2, and 3.	=		<b>4</b>

**Canada Pension Plan**

Enter the amount from line 18 of Part 1.	<b>Actual CPP contributions</b>		<b>5</b>
If the amount at line 35 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8 and continue on line 9.			
Enter the amount from line 5 above.		<b>6</b>	
Enter the amount from line 17 of Part 1.	–	<b>7</b>	
Line 6 minus line 7 (if negative, enter "0")	=		<b>8</b>
Line 5 minus line 8 (if negative, enter "0")	=		<b>9</b>
Multiply the amount from line 9 by 20.202.			<b>10</b>

**Quebec Pension Plan**

Enter the amount from line 28 of Part 1.	<b>Actual QPP contributions</b>	2,427 60	<b>11</b>
If the amount at line 35 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14 and continue on line 15.			
Enter the amount from line 11 above.	2,427 60	<b>12</b>	
Enter the amount from line 27 of Part 1.	–	<b>13</b>	
Line 12 minus line 13 (if negative, enter "0")	= 2,427 60	– 2,427 60	<b>14</b>
Line 11 minus line 14 (if negative, enter "0")	=		<b>15</b>
Multiply the amount from line 15 by 19.6078.			<b>16</b>
Add line 10 and line 16.	=		<b>17</b>

Enter the amount from line 1 of Part 1.	<b>CPP pensionable earnings (maximum \$51,100)</b>	51,100 00	<b>18</b>
Enter the amount from line 14 of Part 1.	<b>Basic exemption (maximum \$3,500)</b>	– 3,500 00	<b>19</b>
Line 18 minus line 19	=	47,600 00	<b>20</b>
Enter the amount from line 17 of Part 3.		–	<b>21</b>
Line 20 minus line 21 (if negative, enter "0")	=	47,600 00	<b>22</b>

Enter the amount from line 4 or line 22, whichever is **less**.

**23**

If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.

Enter the result of line 14 of Part 1 minus line 5 of Part 1.	3,500 00	<b>24</b>	
Enter the amount from line 4 of Part 3		<b>25</b>	
Enter the amount from line 20 of Part 3.	– 47,600 00	<b>26</b>	
Line 25 minus line 26 (if negative enter "0")	=	–	<b>27</b>
Line 24 minus line 27 (if negative, enter "0")	= 3,500 00	– 3,500 00	<b>28</b>
Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")	=		<b>29</b>
Multiply the amount from line 29 by 9.9%.			<b>30</b>
Multiply the amount from line 35 of Part 1 (if positive only) by 2.	– 4,855 20		<b>31</b>

**CPP contributions payable on self-employment and other earnings:**

Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. \*\*

**32**

**Deduction and tax credit for CPP contributions on self-employment and other earnings:**

Multiply the amount from line 32 by 50%.

**33**

Enter the amount from line 33 on line 222 of your return and on line 310 of Schedule 1.

\* Self-employed earnings should be prorated according to the number of months entered in box A in Part 1.

\*\* If the result at line 32 is negative, you may have an overpayment. If so, we will calculate it for you.

**Part 4 – Quebec residents – QPP contributions on self-employment and other earnings**

Net business income* (amount from line 27 of Schedule L of your <b>provincial income tax return for Quebec</b> ; if negative, enter "0")	<b>371</b>		<b>1</b>
Income on which you wish to make optional contributions (amount from line 55 of Revenu Quebec Form LE-35-V)	<b>373</b> +		<b>2</b>
Add lines 1 and 2.	=		<b>3</b>
<b>Canada Pension Plan</b>			
Enter the amount from line 18 of Part 1.	<b>Actual CPP contributions</b>		<b>4</b>
If the amount at line 35 of Part 1 is positive, complete lines 5 and 6. Otherwise, enter "0" on line 7 and continue on line 8.			
Enter the amount from line 4 above.		<b>5</b>	
Enter the amount from line 17 of Part 1.	–	<b>6</b>	
Line 5 minus line 6 (if negative, enter "0")	=		<b>7</b>
Line 4 minus line 7 (if negative, enter "0")	=		<b>8</b>
Multiply the amount from line 8 by 20.202.			<b>9</b>
<b>Quebec Pension Plan</b>			
Enter the amount from line 28 of Part 1.	<b>Actual QPP contributions</b>		<b>10</b>
If the amount at line 35 of Part 1 is positive, complete lines 11 and 12. Otherwise, enter "0" on line 13 and continue on line 14.			
Enter the amount from line 10 above.		<b>11</b>	
Enter the amount from line 27 of Part 1.	–	<b>12</b>	
Line 11 minus line 12 (if negative, enter "0")	=		<b>13</b>
Line 10 minus line 13 (if negative, enter "0")	=		<b>14</b>
Multiply the amount from line 14 by 19.6078.			<b>15</b>
Add line 9 and line 15.	=		<b>16</b>
Enter the amount from line 2 of Part 1.	<b>QPP pensionable earnings (maximum \$51,100)</b>		<b>17</b>
Enter the amount from line 23 of Part 1.	<b>Basic exemption (maximum \$3,500)</b>	–	<b>18</b>
Line 17 minus line 18	(maximum \$47,600)	=	<b>19</b>
Enter the amount from line 16 of Part 4.		–	<b>20</b>
Line 19 minus line 20 (if negative, enter "0")		=	<b>21</b>
Enter the amount from line 3 or line 21, whichever is <b>less</b> .			<b>22</b>
If the amount at line 5 of Part 1 is less than the amount at line 23 of Part 1, complete lines 23 to 26. Otherwise, enter "0" on line 27 and continue on line 28.			
Enter the result of line 23 of Part 1 minus line 5 of Part 1.			<b>23</b>
Enter the amount from line 3 of Part 4		<b>24</b>	
Enter the amount from line 19 of Part 4.	–	<b>25</b>	
Line 24 minus line 25 (if negative enter "0")	=		<b>26</b>
Line 23 minus line 26 (if negative, enter "0")	=		<b>27</b>
Earnings subject to contributions: line 22 minus line 27 (if negative, enter "0")		=	<b>28</b>
Multiply the amount from line 28 by 10.20%.			<b>29</b>
Multiply the amount from line 35 of Part 1 (if positive only) by 2.		–	<b>30</b>
Line 29 minus line 30 (if negative, enter "0")	=		<b>31</b>
<b>Deduction and tax credit for QPP contributions on self-employment and other earnings:</b>			
Multiply the amount from line 31 by 50%.			<b>32</b>
Enter the amount from line 32 on line 222 of your federal return and on line 310 of Schedule 1.			

\* Self-employed earnings should be prorated according to the number of months entered in box B in Part 1.

## Donations

## Charitable donations

## Charitable donations details

Name of organization	Amount paid
SEE PAGE 2 FOR SUMMARY	
Reported on slips	Claim: 125 00
Total current year donations	125 00

## Donations to U.S. organizations

Name of organization	Amount paid
SEE PAGE 2 FOR SUMMARY	
Total current year donations	

## Charitable donations summary

	U.S.	Canadian	Total
Total current year donations		125 00	
Unclaimed donations from 2009 - 2012			
Unclaimed donations from 2008	+	+	
<b>Total charitable donations</b>	A =	= 125 00	125 00
Net income	B	81,247 44	
75% of line B	C =	= 60,935 58	
Gifts of depreciable property	D		
Taxable capital gains minus capital gains deduction on gifts of capital property	E +	+	
Add lines D and E	F =	=	
25% of line F	G +	+	
Add lines C and G	H =	= 60,935 58	
Allowable U.S. donations	I	-	
<b>Total donations limit</b>	J =	= 60,935 58	60,935 58
<b>Allowable charitable donations</b>		125 00	125 00
(least of lines A, J or amount required to reduce federal tax to zero)			
Charitable donations available for carryforward			

## Charitable donation carryforward - Canadian

Year	Beginning balance	Claimed in 2013	Ending balance
2008			
2009			
2010			
2011			
2012			
2013			
Totals			

## Other gifts

Donations made to government entities	
Donations made to prescribed universities outside Canada.	
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.	

### Charitable Donations - Itemized Receipt List

## Donations

[illegible]

Charity	US Donations
Total US Donations	

# Other credits

## Age amount - line 301

Maximum claim of your return

Your net income from line 236 of your return

Base amount

Line 2 minus line 3 (if negative, enter "0")

Multiply line 4 by 15%

Line 1 minus line 5 (if negative, enter "0"). Enter this amount on line 301 of Schedule 1.

## Adoption expenses - line 313

Name of child

Fees paid to an adoption agency licensed by a provincial or territorial government

Court, legal and administrative expenses

Reasonable travel and living expenses:

Travel expenses of a child

Travel and living expenses of the adoptive parents

Travel expenses of an escort, if the adoptive parents did not accompany the child

Document translation fees

Mandatory fees paid for the child's immigration

Expenses arising from a requirement imposed by government authority respecting the adoption of a child

Other expenses

Total adoption expenses (maximum : \$11,669 per child)

Amount claimed by the other adoptive parent

Subtract line 11 from line 10.

Carry the result to line 313 of your Schedule 1.

## Pension income amount - line 314

Amount from line 115 of your return

Foreign pension income included on line 115 and deducted on line 256

Income from a U.S. individual retirement account (IRA) included on line 115

Excess amounts from a RRIF or PRPP included on line 115 and transferred to an RRSP, RRIF, PRPP or an annuity

Add lines 2, 3, 4.

Line 1 minus line 5

Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2013, or you received the payments because of the death of your spouse or common-law partner.

Add lines 6 and 7.

Enter on line 314 of Schedule 1, **\$2,000** or the amount on line A, whichever is **less**. However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A on line A of Form T1032, Joint Election to Split Pension Income. Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 314 of your and your spouse's or common-law partner's Schedule 1.

## Disability amount - line 316

(supplement calculation if you were under **18 years of age** on December 31, 2013)

Maximum supplement

Total expenses for child care and attendant care claimed for you by anyone

Base amount

Line 2 minus line 3 (if negative, enter "0")

Line 1 minus line 4 (if negative, enter "0")

Enter, on line 316 of Schedule 1, **\$7,697 plus** the amount on line 5 (maximum claim \$12,187), **unless** you are completing this chart to calculate the amount at line 318

**Public transit passes amount - line 364**

Amounts for public transit passes from your T4 slips

Amounts for public transit passes from your spouse or common law partner's T4 slips

Amounts for public transit passes not included on your or your spouse or common-law partner's T4

Amounts for public transit passes from your dependant children (under age 19)

Total of lines 1, 2, 3 and 4

Amount claimed by your spouse or common-law partner %

Enter this amount on line 364 of Schedule 1

1

2

3

4

5

6

7

**Home buyers' amount - line 369**

Do you qualify for the home buyers' amount?

☐ Yes☐ No

Home buyers' credit

Amount claimed by another individual

Home buyers' amount

**Federal political contribution tax credit - lines 409/410**

Federal political contributions from T5013

Other federal political contributions

Total of lines 1 and 2 (Enter on line 409 of your return)

Available credit:

75% of the first \$400

50% of the next \$350

33.33% of contributions over \$750

Available credit to a maximum of \$650

Enter this amount on line 410 of Schedule 1.

1

2

3

4

5

6

7

**Total income tax deducted - line 437**

T4 slips

T4A slips

T4A (OAS) slip

T4A (P) slip

T4A (RCA) slip

T4E slip

T4RIF slips

T4RSP slips

T5013 slips

T1032 line P - Pension Transferee

Québec tax deducted (if not filing Québec return)

10,477 51

Subtotal

Less: T1032 line P - Pensioner

Total

18,690 29

18,690 29



## OtherDeduct

## Other deductions

**Annual union, professional or like dues - line 212**

Union dues reported on T4 slips	1,309	92
Professional liability insurance		
Total	1,309	92

**Other employment expenses - line 229**

Legal expenses to obtain/collect salary or wages		
Repayments of worker's compensation benefits		
Employment expenses for forestry workers		
Employment expenses reported on Form T777		
Meals and lodging expenses reported on Form TL2		
T4PS Box 36 - forfeited amounts		
Reimbursement of salaries, wages or wage loss insurance benefits		
RC359 Line 7 - Excess EPSP		
Total		

**Clergy residence deduction - line 231**

Clergy residence deduction		
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**Other deductions - line 232**

Refund of undeducted RRSP contributions - withdrawal made using Form T3012A		
Refund of undeducted RRSP contributions - withdrawal made without Form T3012A		
Legal expenses to appeal a tax assessment		
*Legal expenses to make child-support non-taxable		
Legal expenses to obtain/collect a retiring allowance or pension		
Repayments of Employment Insurance benefits		
Repayments of Old Age Security		
Repayment of research grants, scholarships or any similar financial assistance		
Repayment of the apprenticeship incentive research grant		
Repayment of income from a RDSP		
Repayments of CPP/QPP benefits received in a previous year		
Repayments of shareholder loans		
Foreign tax deduction under subsection 20(11)		
Foreign tax deduction under subsection 20(12)		
Split income		
T4RIF Box 22 - other deductions		
T4RIF Box 24 - excess amount transferred to a RRIF		
T4RSP Box 22 - commutation payments transferred to a RRIF		
T4RSP Box 28 - other deductions		
RRSP / RRIF losses after death (on deceased return)		
CCA on Canadian certified films and productions		
RCA deductions under subsection 60(t) and 60(u)		
Depletion allowances		
Deduction for amounts transferred to a registered disability savings plan (RDSP)		
Status Indian T4A(P) exempt income		
Total		

\* Legal fees paid to collect late support payments, to establish the amount of support payments or to try to get an increase in support payments should be claimed on line 221. Please see Schedule 4 to enter these amounts.



# Other deductions

## Stock option and shares deductions - line 249

T4 Box 39 - 110(1)(d) deduction		
T4 Box 41 - 110(1)(d.1) deduction		
Form T1212 deduction		
RC310 (line 2)		
Additional deduction for donation of shares acquired under a stock-option plan		
Deduction for shares received as a prospector or grubstaker		
Deduction related to subsection 147(10.4) income inclusion for disposition of DPSP shares		
Total		

## Additional deductions - line 256

15% of U.S. social security benefits reported on line 115		
50% of U.S. social security benefits that started before 1996 and reported on line 115		
Other foreign pensions exempt under a tax treaty		
Foreign support payments reported on line 128		
T5013/T5013A - income exempt under a tax treaty		
Foreign capital gains exempt from Canadian tax	Total:	x 50% =
Other income exempt under a tax treaty		
Employment with a prescribed international organization		
Vow of perpetual poverty		
Adult basic education tuition assistance		
Deduction for foreign farm workers		
Total		