

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2012****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
JonathanLast name
WardMailing address: Apt No – Street No Street name
43 Caledon Mountain Dr

PO Box

RR

City
Caledon

Prov./Terr.

Postal code

O N

L 7 K 0 G 1

Information about your residenceEnter your province or territory of residence on **December 31, 2012**: OntarioEnter 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 2012, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2012**, 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 :

☐☐**Marital status**

Tick the box that applies to your marital status on December 31, 2012:

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 2012 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 2012:

1 ☐**Person deceased in 2012**If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Do not use this area

**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 ☐ 2Answer 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 ☒ 2

Do 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 2012 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 2012, 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) | 101 | 81,318 | 49 |
| Commissions included on line 101 (box 42 of all T4 slips) | 102 | | |
| Other employment income | 104 | + | |
| Old age security pension (box 18 of the T4A(OAS) slip) | 113 | + | |
| CPP or QPP benefits (box 20 of the T4A(P) slip) | 114 | + | |
| Disability benefits included on line 114 (box 16 of the T4A(P) slip) | 152 | | |
| Other pensions or superannuation | 115 | + | |
| Elected split-pension amount (attach Form T1032) | 116 | + | |
| Universal child care benefit (UCCB) | 117 | + | |
| UCCB amount designated to a dependant | 185 | | |
| Employment insurance and other benefits (box 14 of the T4E slip) | 119 | + | |
| Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4) | 120 | + | |
| Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations | 180 | | |
| Interest and other investment income (attach Schedule 4) | 121 | + | |
| Net partnership income: limited or non-active partners only | 122 | + | |
| Registered disability savings plan income | 125 | + | |
| Rental income Gross 160 | | Net 126 | + |
| Taxable capital gains (attach Schedule 3) | | 127 | + |
| Support payments received Total 156 | | Taxable amount 128 | + |
| RRSP income (from all T4RSP slips) | | 129 | + |
| Other income | | 130 | + |
| Self-employment income | | | |
| Business income Gross 162 | | Net 135 | + |
| Professional income Gross 164 | | Net 137 | + |
| Commission income Gross 166 | | Net 139 | + |
| Farming income Gross 168 | | Net 141 | + |
| Fishing income Gross 170 | | Net 143 | + |
| Workers' compensation benefits (box 10 of the T5007 slip) | 144 | | |
| Social assistance payments | 145 | + | |
| Net federal supplements (box 21 of the T4A(OAS) slip) | 146 | + | |
| Add lines 144, 145, and 146 (see line 250 in the guide). | = | 147 | + |
| Add lines 101, 104 to 143, and 147. | This is your total income. | 150 | = 81,318 49 |

← **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 81,318 | 49

Pension adjustment
(box 52 of all T4 slips and box 034 of all T4A slips) **206** 17,205 | 00

Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) **207** 5,076 | 50

RRSP deduction (see Schedule 7, and **attach** receipts) **208** +

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** + 883 | 08

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) **222** +

Exploration and development expenses (**attach** Form T1229) **224** +

Other employment expenses **229** +

Clergy residence deduction **231** +

Other deductions **232** +

Add lines 207 to 224, 229, 231, and 232. **233** = 5,959 | 58

Line 150 minus line 233 (if negative, enter "0") This is your **net income before adjustments**. **234** = 75,358 | 91

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** = 75,358 | 91

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** = 75,358 | 91

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

Refund or balance owing

| | | | | |
|---|-------------------------------------|--------|----|---|
| Net federal tax: enter the amount from line 58 of Schedule 1 (attach Schedule 1, even if the result is "0") | 420 | 11,310 | 37 | |
| CPP contributions payable on self-employment and other earnings (attach Schedule 8) | 421 + | | | |
| Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13) | 430 + | | | |
| Social benefits repayment (amount from line 235) | 422 + | | | |
| Provincial or territorial tax (attach Form 428, even if the result is "0") | 428 + | 5,494 | 11 | |
| Add lines 420, 421, 430, 422, and 428. | This is your total payable . | | | |
| | 435 = | 16,804 | 48 | • |

| | | | | |
|--|---------------------------------------|--------|--------|----|
| Total income tax deducted | 437 | 16,924 | 01 | • |
| Refundable Quebec abatement | 440 + | | | • |
| CPP overpayment (enter your excess contributions) | 448 + | 1,429 | 95 | • |
| Employment insurance overpayment (enter your excess contributions) | 450 + | 662 | 92 | • |
| Refundable medical expense supplement (use the federal worksheet) | 452 + | | | • |
| Working income tax benefit (WITB) (attach Schedule 6) | 453 + | | | • |
| Refund of investment tax credit (attach Form T2038(IND)) | 454 + | | | • |
| Part XII.2 trust tax credit (box 38 of all T3 slips) | 456 + | | | • |
| Employee and partner GST/HST rebate (attach Form GST370) | 457 + | | | • |
| Tax paid by instalments | 476 + | | | • |
| Provincial or territorial credits (attach Form 479 if it applies) | 479 + | | | • |
| Add lines 437 to 479. | These are your total credits . | | | |
| | 482 = | 19,016 | 88 | ▶ |
| | | | 19,016 | 88 |

Line 435 minus line 482

This is your **refund or balance owing**.

= (2,212 40)

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

Enter the amount below on whichever line applies.

| | |
|--|------------------------------|
| Generally, we do not charge or refund a difference of \$2 or less. | |
| Refund 484 2,212 40 • | Balance owing 485 • |
| | Amount enclosed 486 • |

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2013.**Direct deposit – Start or change (see line 484 in the guide)****You do not have to complete this area every year.** Do not complete it this year if your direct deposit information has not changed.**Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax** – To start direct deposit or to change account information, complete lines 460, 461, and 462 below.**Notes:** To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also tick box 463. To deposit your **UCCB** payments into the **same** account, also tick box 491.

| | | | | |
|---------------|--------------------|---------------------|------------------------------|------------------------------|
| Branch number | Institution number | Account number | CCTB | UCCB |
| 460 _____ | 461 _____ | 462 _____ | 463 <input type="checkbox"/> | 491 <input type="checkbox"/> |
| (5 digits) | (3 digits) | (maximum 12 digits) | | |

**Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2012 refund to the Ontario opportunities fund. Please see the provincial pages for details.

| | | | |
|---|-------|-------|-------|
| Amount from line 484 above | 2,212 | 40 | 1 |
| Your donation to the Ontario opportunities fund | 465 – | | •2 |
| Net refund (line 1 minus line 2) | 466 = | 2,212 | 40 •3 |

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

Sign here _____

It is a serious offence to make a false return.

Telephone 519 927-0016

Date _____

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

Name of preparer: _____

Telephone: _____

EFILE number (if applicable): **489** _____**Do not use this area**487 ☐488 ☐

T1-2012**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 \$10,822 | 300 | 10,822 | 00 | 1 |
| Age amount (if you were born in 1947 or earlier) (use the federal worksheet) | (maximum \$6,720) | 301 | + | | 2 |
| Spouse or common-law partner amount (attach Schedule 5) | | 303 | + | | 3 |
| Amount for an eligible dependant (attach Schedule 5) | | 305 | + | | 4 |
| Amount for children born in 1995 or later | | | | | |
| Number of children for whom you are not claiming the family caregiver amount | 366 | × | \$2,191 | = | A |
| Number of children for whom you are claiming the family caregiver amount | 352 | × | \$4,191 | = | B |
| Add lines A and B. | | = | | | 367 |
| Amount for infirm dependants age 18 or older (attach Schedule 5) | | | | | 306 |
| CPP or QPP contributions: | | | | | |
| through employment from box 16 and box 17 of all T4 slips | (maximum \$2,306.70) | 308 | + | 2,306 | 70 |
| on self-employment and other earnings (attach Schedule 8) | | 310 | + | | |
| Employment insurance premiums: | | | | | |
| through employment from box 18 and box 55 of all T4 slips | (maximum \$839.97) | 312 | + | 839 | 97 |
| on self-employment and other eligible earnings (attach Schedule 13) | | 317 | + | | |
| Volunteer firefighters' amount | | 362 | + | | |
| Canada employment amount | | | | | |
| (If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,095) | | 363 | + | 1,095 | 00 |
| Public transit amount | | 364 | + | | |
| Children's fitness amount | | 365 | + | | |
| Children's arts amount | | 370 | + | | |
| Home buyers' amount | | 369 | + | | |
| Adoption expenses | | 313 | + | | |
| Pension income amount (use the federal worksheet) | (maximum \$2,000) | 314 | + | | |
| Caregiver amount (attach Schedule 5) | | 315 | + | | |
| Disability amount (for self) | | | | | |
| (Claim \$7,546 or, if you were under 18 years of age, use the federal worksheet) | | 316 | + | | |
| Disability amount transferred from a dependant (use the federal worksheet) | | 318 | + | | |
| Interest paid on your student loans | | 319 | + | | |
| Your tuition, education, and textbook amounts (attach Schedule 11) | | 323 | + | | |
| Tuition, education, and textbook amounts transferred from a child | | 324 | + | | |
| Amounts transferred from your spouse or common-law partner (attach Schedule 2) | | 326 | + | | |
| Medical expenses for self, spouse or common-law partner, and your dependent children born in 1995 or later | 330 | | | | |
| Minus: \$2,109 or 3% of line 236, whichever is less | | - | 2,109 | 00 | |
| Subtotal (if negative, enter "0") | | = | | | C |
| Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide) | 331 | + | | | D |
| Add lines C and D. | | = | | | 332 |
| Add lines 1 to 26. | | | | | 335 |
| Federal non-refundable tax credit rate | | × | 15% | | |
| Multiply line 27 by line 28. | | | | | 338 |
| Donations and gifts (attach Schedule 9) | | | | | 349 |
| Add lines 29 and 30. | | | | | |
| Enter this amount on line 43 on the next page. | | | | | |
| Total federal non-refundable tax credits | | 350 | = | 2,279 | 05 |

Go to Step 2 on the next page. ➔

Step 2 – Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return.75,358 | 91 | **32**

Complete the appropriate column depending on the amount on line 32.

Line 32 is
\$42,707 or lessLine 32 is more
than **\$42,707** but
not more than
\$85,414Line 32 is more
than **\$85,414** but
not more than
\$132,406Line 32 is more
than **\$132,406**

Enter the amount from line 32.

— | 0 | 00

75,358 | 91
— | 42,707 | 00

— | 85,414 | 00

— | 132,406 | 00

33

Line 33 minus line 34 (cannot be negative)

=

= | 32,651 | 91

=

=

34

× | 15% |

× | 22% |

× | 26% |

× | 29% |

35

Multiply line 35 by line 36.

=

= | 7,183 | 42

=

=

36

+ | 0 | 00

+ | 6,406 | 00

+ | 15,802 | 00

+ | 28,020 | 00

37

Add lines 37 and 38.

=

= | 13,589 | 42

=

=

38

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 39.

13,589 | 42 | **40**

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

424 + | | •41

Add lines 40 and 41.

404 = | 13,589 | 42 | **42**

Enter your total federal non-refundable tax credits from line 31 on the previous page.

350 | 2,279 | 05 | **43**

Federal dividend tax credit

425 + | | •44

Overseas employment tax credit (attach Form T626)

426 + | | •45

Minimum tax carryover (attach Form T691)

427 + | | •46

Add lines 43 to 46.

= | 2,279 | 05 | **47**

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

Basic federal tax 429 = | 11,310 | 37 | **48**

Federal foreign tax credit (attach Form T2209)

405 — | | **49**

Line 48 minus line 49 (if negative, enter "0")

Federal tax 406 = | 11,310 | 37 | **50**

Total federal political contributions (attach receipts)

409

Federal political contribution tax credit (use the federal worksheet)

(maximum \$650) 410 | | •51

Investment tax credit (attach Form T2038(IND))

412 + | | •52

Labour-sponsored funds tax credit

Net cost 413 | Allowable credit 414 + | | •53

Add lines 51, 52, and 53.

416 = | | **54**

Line 50 minus line 54 (if negative, enter "0")

417 = | 11,310 | 37 | **55**

If you have an amount on line 41 above, see Form T1206.

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

415 + | | •56

Special taxes (see the guide)

418 + | | **57**

Add lines 55, 56, and 57.

Enter this amount on line 420 of your return.

Net federal tax 420 = | 11,310 | 37 | **58**

T1-2012**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** along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips.

| | | | | |
|--|--------------|-----|----|----------|
| Donations made to registered charities, registered Canadian amateur athletic associations, and Canadian low-cost housing corporations for the aged | | 130 | 00 | 1 |
| Donations to government bodies (donations to the government of Canada, a province or territory, to a municipality in Canada or a municipal or public body performing a function of government in Canada) | + | | | 2 |
| Donations made to prescribed universities outside Canada | 333 + | | | 3 |
| Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada | 334 + | | | 4 |
| Total eligible amount of charitable donations and government gifts | = | 130 | 00 | 5 |
| Add lines 1 to 4. | | | | |

| | | | | | | |
|--|--------|----|---------|--------|----|----------|
| Enter your net income from line 236 of your return. | 75,358 | 91 | × 75% = | 56,519 | 18 | 6 |
|--|--------|----|---------|--------|----|----------|

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. | = | | × 25% = | + | | 9 | |
| Enter the total of lines 6 and 9 or the amount on line 236 of your return, whichever is less . | | | Total donations limit | = | 56,519 | 18 | 10 |

| | | | | | | | | |
|---|--------------|-----|----|----------------------------|------|----|----|-----------|
| Allowable charitable donations and government gifts (enter the amount from line 5 or line 10, whichever is less) | 340 | 130 | 00 | | | | | |
| Eligible amount of cultural and ecological gifts (see line 349 in the guide) | 342 + | | | | | | | |
| Add lines 340 and 342. | 344= | 130 | 00 | | | | | |
| Enter \$200 or the amount from line 344, whichever is less . | 345- | 130 | 00 | × 15% = | 346 | 19 | 50 | 11 |
| Line 344 minus line 345 | 347= | | | × 29% = | 348+ | | | 12 |
| Add lines 11 and 12. Enter this amount on line 349 of Schedule 1. | | | | Donations and gifts | = | 19 | 50 | 13 |



Application for the 2013 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant

ON-BEN
T1 General – 2012

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 tax 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.

If you were married or living in a common-law relationship on December 31, 2012, the same spouse or common-law partner has to apply for these payments for both of you (with the **exception** of the Ontario sales tax credit).

The payments for these claims will be issued separately from your tax refund, starting on July 10, 2013.

Ontario trillium benefit

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, 2012, you resided in Ontario, and:

- rent or property tax for your principal residence was paid by or for you for 2012;
- 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.

Are you applying for the 2013 OEPTC? If **yes**, tick this box.

6118 ☒ x

Complete Part A below and Part 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, 2012, you resided in a principal residence in Northern Ontario (see the definition in forms book), and:

- rent or property tax for your principal residence was paid by or for you for 2012;
- you lived in a long-term care home; or
- you lived on a reserve and home energy costs were paid by or for you.

Are you applying for the 2013 NOEC? If **yes**, tick this box.

6119 ☐

Complete Part A below and Part 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, 2012:

- you were **64 years of age or older**; and
- you owned and occupied a principal residence in Ontario, for which property tax was paid by or for you for 2012.

Are you applying for the 2013 OSHPTG? If **yes**, tick this box.

6113 ☐

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

Part A – Amount paid for a principal residence for 2012

If, on December 31, 2012, you and your spouse or common-law partner occupied separate principal residences for medical reasons, and you are **choosing** to apply for the OEPTC, the NOEC, the OSHPTG or the Ontario healthy homes renovation tax credit individually, tick **box 6089** and enter his or her address in Part C on the back of this form.

6089 ☐

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2012.

6110 6,000 00

Enter the total amount of property tax paid for your principal residence in Ontario for 2012.

6112

Did you reside in a designated student residence in Ontario in 2012? 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 2012.

6121

Enter the total amount paid for your accommodation in a **public** long-term care home in Ontario for 2012.

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 2012", 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 2012:

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

| Address | Number of months resident in 2012 | Amount paid for 2012 | Name of landlord or municipality to whom payment was made, if applicable |
|---|-----------------------------------|----------------------|--|
| 499 McLeod St, Unit 2, Ottawa ON, K1R 5P9 | 12 | 6,000.00 | James Robinson |
| 499 McLeod St, Apt 2, Ottawa ON, K1R 5P9 | | | James Robinson |
| | | | |
| | | | |
| | | | |

Complete Part C if, on December 31, 2012, you and your spouse or common-law partner **occupied separate principal residences in Ontario for medical reasons and you are choosing** to apply separately 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 – 2012

 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 \$9,405 | 5804 | 9,405 | 00 | | | 1 |
| Age amount (if born in 1947 or earlier) (use provincial worksheet) | | (maximum \$4,592) | 5808 | + | | | | 2 |
| Spouse or common-law partner amount | | | | | | | | |
| Base amount | 8,784 | 00 | | | | | | |
| Minus: his or her net income from page 1 of your return | – | | | | | | | |
| Result: (if negative, enter "0") | = | | (maximum \$7,986) | ▶ | 5812 | + | | 3 |
| Amount for an eligible dependant | | | | | | | | |
| Base amount | 8,784 | 00 | | | | | | |
| Minus: his or her net income from line 236 of his or her return | – | | | | | | | |
| Result: (if negative, enter "0") | = | | (maximum \$7,986) | ▶ | 5816 | + | | 4 |
| Amount for infirm dependants age 18 or older (use provincial worksheet) | | | 5820 | + | | | | 5 |
| CPP and QPP contributions: | | | | | | | | |
| (amount from line 308 of your federal Schedule 1) | | | 5824 | + | 2,306 | 70 | | •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 | + | 839 | 97 | | •8 |
| (amount from line 317 of your federal Schedule 1) | | | 5829 | + | | | | •9 |
| Adoption expenses | | | 5833 | + | | | | 10 |
| Pension income amount | | (maximum \$1,300) | 5836 | + | | | | 11 |
| Caregiver amount (use provincial worksheet) | | | 5840 | + | | | | 12 |
| Disability amount (for self) | | | | + | | | | |
| (Claim \$7,598 or, if you were under 18 years of age, use the provincial worksheet.) | | | 5844 | + | | | | 13 |
| Disability amount transferred from a dependant (use provincial worksheet) | | | 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 \$2,128 or 3% of line 236 of your return, whichever is less. | – | 2,128 | 00 | | | | | 20 |
| Line 19 minus line 20 (if negative, enter "0") | = | | | | | | | 21 |
| Allowable amount of medical expenses for other dependants (use provincial worksheet) | | | 5872 | + | | | | 22 |
| Add lines 21 and 22. | | | 5876 | = | | | ▶ | 23 |
| Add lines 1 to 18, and line 23. | | | 5880 | = | 12,551 | 67 | | 24 |
| Ontario non-refundable tax credit rate | | | | × | 5.05% | | | 25 |
| Multiply line 24 by line 25. | | | 5884 | = | 633 | 86 | | 26 |
| Donations and gifts: | | | | | | | | |
| Amount from line 345 of your federal Schedule 9 | 130 | 00 | × | 5.05% | = | 6 | 56 | 27 |
| Amount from line 347 of your federal Schedule 9 | | | × | 11.16% | = | + | | 28 |
| Add lines 27 and 28. | | | 5896 | = | 6 | 56 | ▶ | 29 |
| Add lines 26 and 29. | | | | | | | | |
| Enter this amount on line 42. | | | Ontario non-refundable tax credits | 6150 | = | 640 | 42 | 30 |

Go to Step 2 on the next page. ➔

Step 2 – Ontario tax on taxable incomeEnter your **taxable income** from line 260 of your return.If this amount is more than \$20,000, you **must** complete **Step 6 – Ontario health premium**.75,358 | 91 | **31**

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

Line 31 is
\$39,020 or lessLine 31 is more than
**\$39,020 but not
more than \$78,043**Line 31 is more than
**\$78,043 but not
more than \$500,000**Line 31 is more
than **\$500,000**

Enter the amount from line 31.

– | 0 | 00

75,358 | 91

– | 78,043 | 00

– | 500,000 | 00

32

Line 32 minus line 33 (cannot be negative)

= | 36,338 | 91

= | 36,338 | 91

= | 11,16% |

= | 12,16% |

33

Multiply line 34 by line 35.

× | 5.05% |

× | 9.15% |

× | 11.16% |

× | 12.16% |

34

Add lines 36 and 37.

= | 3,325 | 01

= | 3,325 | 01

= | 5,541 | 00

= | 52,632 | 00

35**Ontario tax on
taxable income**

+ | 0 | 00

+ | 1,971 | 00

+ | 5,541 | 00

+ | 52,632 | 00

36

= | 5,296 | 01

= | 5,296 | 01

= | 5,296 | 01

= | 5,296 | 01

37

Go to Step 3.

Go to Step 3.

Go to Step 3.

Go to Step 3.

Step 3 – Ontario tax

Enter your Ontario tax on taxable income from line 38.

5,296 | 01 | **39**

Enter your Ontario tax on split income from Form T1206.

6151 | + | **40**

Add lines 39 and 40.

= | 5,296 | 01 | **41**

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

640 | 42 | **42**

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*6152 | + | **43**

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

× 38.5% = 6153 | + | **44**

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.67% = 6154 | + | **45**

Add lines 42 to 45.

= | 640 | 42 | **46**

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

= | 4,655 | 59 | **47**

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

× 33.67% =

+ | **48**

Add lines 47 and 48.

= | 4,655 | 59 | **49****Ontario surtax**

(Line 49 | 4,655 | 59 minus \$4,213) × 20% (if negative, enter "0") =

88 | 52 | **50**

(Line 49 | 4,655 | 59 minus \$5,392) × 36% (if negative, enter "0") =

+ | **51**

Add lines 50 and 51.

= | 88 | 52 | **52**

Add lines 49 and 52.

= | 4,744 | 11 | **53**If you are **not** claiming an Ontario tax reduction or an Ontario foreign tax credit, enter the amount from line 53 on line 64 on the next page, and **complete Step 6**. Otherwise, continue below.**Step 4 – Ontario tax reduction**

Basic reduction

217 | 00 | **54**If you had a spouse or common-law partner on December 31, 2012, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1994 or later

Number of dependent children 6269 × \$401 =

+ | **55**

Reduction for dependants with a mental or physical infirmity

Number of dependants 6097 × \$401 =

+ | **56**

Add lines 54, 55, and 56.

= | 217 | 00 | **57**

Enter the amount from line 57.

217 | 00 | × 2 =

434 | 00 | **58**

Enter the amount from line 53.

– | 4,744 | 11 | **59**

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

Ontario tax reduction claimed= | **60**

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

= | 4,744 | 11 | **61**

Go to Step 5 on the next page. ➔

Enter the amount from line 61 on the previous page.

4,744 11 62

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

Line 62 minus line 63

| | | | |
|---|-------|----|----|
| – | | | 63 |
| = | 4,744 | 11 | 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

| | | | |
|---|-------|----|----|
| = | 5,494 | 11 | 66 |
|---|-------|----|----|

Ontario Health PremiumEnter your **taxable income** from line 31.

75,358 91 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 \$20,000 | ▶ | ▶ | ▶ | \$0 |
| more than \$20,000, but not more than \$25,000 | | <input type="text"/> – \$20,000 = <input type="text"/> | <input type="text"/> × 6% = <input type="text"/> | |
| more than \$25,000, but not more than \$36,000 | ▶ | ▶ | ▶ | \$300 |
| more than \$36,000, but not more than \$38,500 | | <input type="text"/> – \$36,000 = <input type="text"/> | <input type="text"/> × 6% = <input type="text"/> | <input type="text"/> + \$300 = <input type="text"/> |
| more than \$38,500, but not more than \$48,000 | ▶ | ▶ | ▶ | \$450 |
| more than \$48,000, but not more than \$48,600 | | <input type="text"/> – \$48,000 = <input type="text"/> | <input type="text"/> × 25% = <input type="text"/> | <input type="text"/> + \$450 = <input type="text"/> |
| more than \$48,600, but not more than \$72,000 | ▶ | ▶ | ▶ | \$600 |
| more than \$72,000, but not more than \$72,600 | | <input type="text"/> – \$72,000 = <input type="text"/> | <input type="text"/> × 25% = <input type="text"/> | <input type="text"/> + \$600 = <input type="text"/> |
| more than \$72,600, but not more than \$200,000 | ▶ | ▶ | ▶ | \$750 |
| more than \$200,000, but not more than \$200,600 | | <input type="text"/> – \$200,000 = <input type="text"/> | <input type="text"/> × 25% = <input type="text"/> | <input type="text"/> + \$750 = <input type="text"/> |
| more than \$200,600 | ▶ | ▶ | ▶ | \$900 |

Employee Overpayment of 2012 Canada Pension Plan Contributions and 2012 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, 2012.

However, if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2012, **and** you were either 70 years of age or older, or you were 65 to 70 years of age, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions, complete **Section B** in **Part 1** on the next page. Do not complete Section A in Part 1.

Note: If the individual died in 2012, complete Section A in Part 1.

Do not complete **Part 1** if you were a resident of Quebec on December 31, 2012, 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 paid through employment.

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 you turned 18 years of age in 2012, use the number of months in the year after the month you turned 18 years of age.
- If throughout 2012, 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 2012, use the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2012, you were receiving a CPP or QPP retirement benefit, and you elected to stop CPP contributions in 2012, use the number of months in the year up to and including the month you made the election.
- If throughout 2012, you were 65 to 70 years of age, you were receiving a CPP or QPP retirement benefit, and you elected to stop paying CPP contributions in a prior year, enter "0" at line 1.
- If you turned 70 years of age in 2012, 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 2012, you were over 70 years of age, enter "0" at line 1.
- If the individual died in 2012, 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 \$ 50,100) | 50,100 | 00 | 1 |
| Basic CPP/QPP exemption | (maximum \$ 3,500) | – | 3,500 | 00 2 |
| Earnings subject to contribution: line 1 minus line 2 (if negative, enter "0") | (maximum \$ 46,600) | = | 46,600 | 00 3 |
| Total CPP/QPP contributions deducted (from boxes 16 and 17 of your T4 slips) | | 3,736 | 65 | 4 |
| Required contribution: multiply line 3 by 4.95%. | (maximum \$2,306.70) | – | 2,306 | 70 5 |
| Line 4 minus line 5 (if negative, enter "0") | Canada Pension Plan overpayment | = | 1,429 | 95 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 it applies, on **line 5824** of Form 428.

Monthly proration table for 2012

| 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 | \$ 4,175.00 | \$ 291.66 | \$ 3,883.34 | \$ 192.23 |
| 2 | \$ 8,350.00 | \$ 583.33 | \$ 7,766.67 | \$ 384.45 |
| 3 | \$ 12,525.00 | \$ 875.00 | \$ 11,650.00 | \$ 576.68 |
| 4 | \$ 16,700.00 | \$ 1,166.66 | \$ 15,533.34 | \$ 768.90 |
| 5 | \$ 20,875.00 | \$ 1,458.33 | \$ 19,416.67 | \$ 961.13 |
| 6 | \$ 25,050.00 | \$ 1,750.00 | \$ 23,300.00 | \$ 1,153.35 |
| 7 | \$ 29,225.00 | \$ 2,041.66 | \$ 27,183.34 | \$ 1,345.58 |
| 8 | \$ 33,400.00 | \$ 2,333.33 | \$ 31,066.67 | \$ 1,537.80 |
| 9 | \$ 37,575.00 | \$ 2,625.00 | \$ 34,950.00 | \$ 1,730.03 |
| 10 | \$ 41,750.00 | \$ 2,916.66 | \$ 38,833.34 | \$ 1,922.25 |
| 11 | \$ 45,925.00 | \$ 3,208.33 | \$ 42,716.67 | \$ 2,114.48 |
| 12 | \$ 50,100.00 | \$ 3,500.00 | \$ 46,600.00 | \$ 2,306.70 |

Part 1 Section B on the next page ➔

Page 1 of 2

Part 1 – Calculating your Canada Pension Plan overpayment

Section B – Complete this section only if you worked in Quebec, or if you worked in Quebec and in a province other than Quebec in 2012, and you were either 70 years of age or older, or you were 65 to 70 years of age, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions.

If any of the following situations apply to you, use the monthly proration table on the previous page to determine the maximum amount for line 7:

- If you were 65 to 70 years of age in 2012, you were receiving CPP or QPP retirement benefit, and you elected to stop CPP contributions in 2012, use the number of months in the year up to and including the month you made the election.
- If throughout 2012, you were 65 to 70 years of age, you were receiving a CPP or QPP retirement benefit, and you elected to stop paying CPP contributions in a prior year, enter "0".
- If you turned 70 years of age in 2012 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 2012, you were over 70 years of age, enter "0".

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is **not Quebec**) 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 Quebec) | QPP pensionable earnings | + | 8 |
| Add lines 7 and 8. | Total CPP/QPP pensionable earnings (maximum \$ 50,100) | = | 9 |
| Basic CPP/QPP exemption | | – 3,500 00 | 10 |
| Earnings subject to contribution: line 9 minus line 10 (if negative, enter "0") | (maximum \$ 46,600) | = | 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 \$2,306.70) | – | 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 paid through employment. 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, 2012, and you have to complete Schedule 10.** 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.

Part 2 – Calculating your employment insurance overpayment

| | | | |
|--|----------------------------------|-------------|----|
| Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read the Note below) | | 45,900 00 | 1 |
| Total SE and other earnings eligible for the EI program for access to EI special benefits | | + | 2 |
| Add lines 1 and 2. | (maximum \$45,900) | = 45,900 00 | 3 |
| Total premiums deducted: | | | |
| Residents of other than Quebec (from box 18 and box 55 of your T4 slips) | | | |
| Quebec residents (from box 18 of your T4 slips) | 1,502 89 | | 4 |
| Total premiums payable: enter the amount from line 10 of Schedule 13 | + | | 5 |
| Add lines 4 and 5. | = 1,502 89 | 1,502 89 | 6 |
| Line 3 minus \$2,000 (if negative, enter "0") | | – 43,900 00 | 7 |
| Line 6 minus line 7 (if negative, enter "0") | | = | 8 |
| Total premiums deducted: Residents of other than Quebec (from box 18 and box 55 of your T4 slips) | | | |
| Quebec residents (from box 18 of your T4 slips) | | 1,502 89 | 9 |
| Required premium: Residents of other than Quebec (multiply line 1 by 1.83%) | (maximum \$839.97) | | |
| Quebec residents (multiply line 1 by 1.47%) | (maximum \$674.73) | – 839 97 | 10 |
| Line 9 minus line 10 (if negative, enter "0") | | = 662 92 | 11 |
| Enter the amount from line 8 or line 11, whichever is greater . | Employment insurance overpayment | 662 92 | 12 |

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

Donations

Charitable donations

Charitable donations details

| Name of organization | Amount paid |
|------------------------------|-------------|
| SEE PAGE 2 FOR SUMMARY | |
| Reported on slips | Claim: |
| Total current year donations | 130 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 | | 130 00 | |
| Unclaimed donations from 2008 - 2011 | | | |
| Unclaimed donations from 2007 | + | + | |
| Total charitable donations | A = | = 130 00 | 130 00 |
| Net income | B | 75,358 91 | |
| 75% of line B | C = | = 56,519 18 | |
| 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 = | = 56,519 18 | |
| Allowable U.S. donations | I | - | |
| Total donations limit | J = | = 56,519 18 | 56,519 18 |
| Allowable charitable donations | | 130 00 | 130 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 2012 | Ending balance |
|--------|-------------------|-----------------|----------------|
| 2007 | | | |
| 2008 | | | |
| 2009 | | | |
| 2010 | | | |
| 2011 | | | |
| 2012 | | | |
| 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 | |