



UFile 2018

Tax return for 2018 prepared for

Aghil Dashtestani

by *UFile.ca*

Executive summary

for 2018 taxation year



	Taxpayer	
First name	Aghil	
Last name	Dashtestani	
Social insurance number		
Date of birth	01-01-1990	
Province of residence	Ontario	
Street	200 university ave	
City	Waterloo	
Province	Ontario	
Postal code	N2L 3G1	
Home phone number	5198884567	
Email address	a.dashtestani@gmail.com	

Federal return

	Taxpayer		
Total income	150	1,927	
Net income	236	1,927	
Taxable income	260	1,927	
Marginal tax rate		0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
Total tax payable	435		
Balance due (refund)	484 or 485	(228)	
Canada child benefit			
GST/HST credit		290	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2019		347	
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2019			

Tax return Summary

for 2018 taxation year



Taxpayer

First name	Aghil
Last name	Dashtestani
Social insurance number	
Date of birth	01-01-1990
Province of residence	Ontario
Street	200 university ave
City	Waterloo
Province	Ontario
Postal code	N2L 3G1
Home phone number	5198884567
Email address	a.dashtestani@gmail.com

Federal return

Total income

Employment income	101		1,926	64
Add lines 101, 104 to 143, and 147.		This is your total income.	150	= 1,926 64

Net income

Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234	= 1,926 64
Line 234 minus line 235 (if negative, enter "0")		This is your net income.	236	= 1,926 64

Taxable income

Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260	= 1,926 64
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Step 1 - Federal non-refundable tax credits

Basic personal amount	300		11,809	00
Canada employment amount	363	+	1,195	00
Medical expenses for self, spouse or common-law partner, and your child	330		51	84
Minus: \$2,302 or 3% of line 236, whichever is less	-		57	80
		Add lines 300 to 332.	335	= 13,004 00
		Multiply the amount on line 335 by 15%.	338	= 1,950 60
Total federal non-refundable tax credits:		add lines 338 and 349.	350	= 1,950 60

Step 3 - Net federal tax

Tax on taxable income	(C)	289	00	
		Add lines (C) and 424.	404	289 00
Enter the amount from line 350.	350		1,950	60
		Add lines 350 to 427.	-	1,950 60

Refund or Balance owing

Net federal tax:		add lines 417, 415 and 418.	420	= 0 00
Provincial or territorial tax			428	+ 0 00
		This is your total payable.	435	= 0 00
CPP overpayment	448	+	37	62
Climate action incentive	449	+	154	00
Employment Insurance overpayment	450	+	36	22
		These are your total credits.	482	- 227 84
		Line 435 minus line 482	=	(227 84)
		Refund	484	227 84
		Balance owing	485	0 00

Additional information

Marginal tax rate	0%
Average tax rate (total income taxes paid ÷ total income)	0.0%
GST/HST credit	290 00
Total RRSP deduction limit - 2019	346 68

Name **Aghil Dashtestani**

SIN

Date of birth **01-01-1990**

	2018	2017		2018	2017
Employment income	101	1,927	Canada caregiver amount	307	
Other employment income	104		CPP or QPP contributions - employment	308	
Old age security pension	113		CPP or QPP contributions - self-employment	310	
CPP or QPP benefits	114		EI premiums - employment	312	
Other pensions or superannuation	115		EI premiums - self-employment	317	
Elected split-pension amount	116		PPIP premiums paid	375	
Universal child care benefit	117		PPIP premiums payable on employment inc.	376	
UCCB amount designated to a dependant	185		PPIP premiums payable on self-employment	378	
Employment insurance and other benefits	119		Volunteer firefighters' amount	362	
Taxable amount of dividends	120		Search and rescue volunteers amount	395	
Taxable amount of dividends other than elig.	180		Canada employment amount	363	1,195
Interest and other investment income	121		<i>Public transit amount</i>	364	
Net partnership income	122		Home accessibility expenses	398	
Registered disability savings plan income	125		Home buyers' amount	369	
Net rental income	126		Adoption expenses	313	
Taxable capital gains	127		Pension income amount	314	
Taxable amount of support payments received	128		Disability amount (for self)	316	
RRSP income	129		Disability amount transferred from a dependant	318	
Other income	130		Interest paid on your student loans	319	
Net business income	135		Your tuition, education, and textbook amounts	323	
Net professional income	137		Tuition amounts transferred from a child	324	
Net commission income	139		Amounts transferred from your spouse	326	
Net farming income	141		Medical expenses	330	52
Net fishing income	143		Allowable medical expenses for other dep.	331	
Workers' compensation benefits	144		Medical deduction	332	
Social assistance payments	145		Total	335	13,004
Net federal supplements	146		Total @ 15%	338	1,951
Total income	150	1,927	Donations and gifts	349	
Pension adjustment	206		Total federal non-refundable tax credits	350	1,951
Registered pension plan deduction	207		Federal dividend tax credit	425	
RRSP deduction	208		Minimum tax carryover	427	
Deduction for elected split-pension amount	210		Federal foreign tax credit	405	0
Annual union, professional, or like dues	212		Federal tax	406	0
Universal child care benefit repayment	213		Federal political contribution tax credit	410	
Child care expenses	214		Investment tax credit	412	
Disability supports deduction	215		Labour-sponsored funds tax credit	414	
Allowable deduction of business investment loss	217		Line 406 - 416	417	
Moving expenses	219		WITB advance payments received	415	
Allowable deduction of support payments made	220		Net federal tax	420	
Carrying charges and interest expenses	221		CPP contributions payable on self-employment	421	
Deduction for CPP or QPP contributions	222		EI premiums payable on self-employment	430	
Deduction for PPIP premiums	223		Social benefits repayment	422	
Exploration and development expenses	224		Provincial or territorial tax	428	
Other employment expenses	229		Yukon First Nations tax	432	
Clergy residence deduction	231		Total payable	435	0
Other deductions	232		Deducted at source	437	
Social benefits repayment	235		Transfer 45%	438	
Net income	236	1,927	Line 437 - 438	439	
Canadian Forces personnel and police deduc.	244		Quebec abatement	440	
<i>Employee home relocation loan deduction</i>	248		First Nations abat.	441	
Security options deductions	249		CPP overpayment	448	38
Other payments deduction	250		Employment insurance overpayment	450	36
Limited partnership losses of other years	251		Climate action incentive	449	154
Non capital loss of other years	252		Refundable medical expense supplement	452	
Net capital loss of other years	253		Working income tax benefit	453	
Capital gains deduction	254		Refund of investment tax credit	454	
Northern residents deductions	255		Part XII.2 trust tax credit	456	
Additional deductions	256		Employee and partner GST/HST rebate	457	
Taxable income	260	1,927	School supply	469	
Basic personal amount	300	11,809	Tax paid by instalments	476	
Age amount	301		Provincial or territorial credits	479	
Spousal or common-law partner amount	303		Total credits	482	228
Canada caregiver amount	304		Refund	484	228
Amount for an eligible dependant	305		Balance owing	485	
Amount for children	367				

Assembly Instructions



Name: **Aghil Dashtestani**

SIN:

Assembling the federal tax return

If you file your tax return by mail, the attachments should be arranged in the order indicated below. You should also ensure that the return is signed where required.

Mail to...

If you do not know the address of your CRA district office, you can go to the CRA website
<https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html>

You only need to send to CRA those pages with [CRA] printed on the top left hand corner.


Order of assembly (per IC97-2):

- T1 General – Condensed**, pages 1 and 2. All other applicable enclosures should be attached horizontally to the **top left-hand corner of page T1-KFS of the condensed return.**
 - Information slips-T4, then all others in any order (NR4, T3, T5, etc.)
 - All other schedules (Not included in the **T1 General – Condensed**)
 - All other forms (Not included in the **T1 General – Condensed**)
 - All other receipts
- T1 General – Condensed**, page T1-KFS and page 3

The taxpayer should sign the following:

- T1 General – Condensed**, page 3

Step 1 – Identification and other information (continued)

 **Elections Canada** (For more information, see "Elections Canada" under Step 1, in the guide.)

A) Do you have Canadian citizenship? Yes 1 No 2
 If yes, go to question B. If no, skip question B.

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

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

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? **266** Yes 1 No 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Attach this form inside your return along with any other forms, schedules, information slips, receipts, and documents that you need to include.

T1-2018

T1-KFS

Total income

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

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

Employment income									101	1,926	64
									This is your total income. 150		
										1,926	64

Net income

This is your **net income.** 236

										1,926	64
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Taxable income

This is your **taxable income.** 260

										1,926	64
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Federal schedules

Schedule 1

300	11,809.00	330		51.84	335	13,004.00	338	1,950.60	350	1,950.60
363	1,195.00									

Schedule 8

5034	37.62	•	5549	1,926.64
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Schedule 11

320	18,386.00	328	12
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Schedule 14

6010	154.00	6014	2
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Provincial and territorial forms

Form 428

5605		5804	10,354.00	5868	51.84	5880	10,354.00	5884	522.88
6150	522.88								

ON-BEN

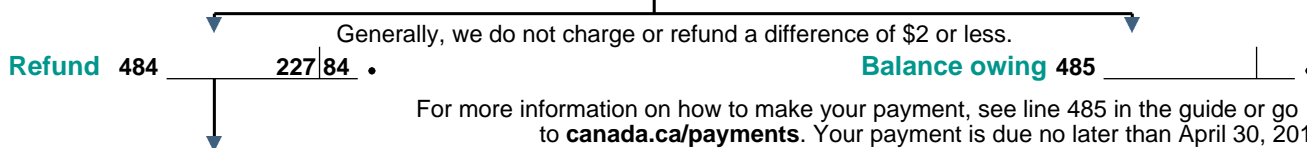
6110	12,154.00	6118	1
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Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1	420		
CPP contributions payable on self-employment and other earnings	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax	428 +		
Add lines 420, 421, 430, 422, and 428.		This is your total payable.	435 =
Total income tax deducted (amount from all Canadian slips)	437		•
Refundable Quebec abatement (See line 440 in the guide.)	440 +		•
CPP overpayment (See line 308 in the guide.)	448 +	37 62	•
Employment insurance overpayment (See line 312 in the guide.)	450 +	36 22	•
Climate action incentive	449 +	154 00	•
Refundable medical expense supplement (Complete the Worksheet for the return.)	452 +		•
Working income tax benefit (WITB)	453 +		•
Refund of investment tax credit (Get and complete Form T2038(IND).)	454 +		•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456 +		•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457 +		•
Eligible educator school supply tax credit			
Supply expenses (maximum \$1,000) 468	x 15% =	469 +	•
Tax paid by instalments	476 +		•
Provincial or territorial credits	479 +		•
Add lines 437 to 457, and 469 to 479.		These are your total credits.	482 = 227 84 ▶
Line 435 minus line 482		This is your refund or balance owing.	227 84 ▶
			(227 84)

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.



Direct deposit – Enrol or update

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460** _____ (5 digits) Institution number **461** _____ (3 digits) Account number **462** _____ (maximum 12 digits)

Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario opportunities fund. Please see the provincial pages for details.

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

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

Sign here _____
It is a serious offence to make a false return.

Telephone number: **(519) 888-4567** _____

Date **30-03-19** _____

If this return was completed by a tax professional, tick the applicable box and provide the following information:

490 Was a fee charged? Yes 1 No 2

489 EFILE number (if applicable): _____

Name of tax professional: _____

Telephone number: _____

Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, audit, compliance, and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

Do not use this area

487 488 _____ • **486** _____ •

Income Tax and Benefit Return

ON **8**

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial

Mr. Aghil

Last name: Dashtestani

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

200 university ave

PO Box RR

City: Waterloo Prov./Terr.: ON Postal code: N2L 3G1

Email address

By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.

Enter an email address: a.dashtestani@gmail.com

Information about your residence

Enter your province or territory of residence on December 31, 2018: Ontario

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

If you were self-employed in 2018, enter the province or territory where your business had a permanent establishment:

If you became or ceased to be a resident of Canada for income tax purposes in 2018, enter the date of:

entry Month Day or departure Month Day

Information about you

Enter your social insurance number (SIN):

Enter your date of birth: 1990-01-01

Your language of correspondence: English [X] Français []

Is this return for a deceased person?

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

Marital status

Tick the box that applies to your marital status on December 31, 2018:

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

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

Enter their SIN:

Enter their first name:

Enter their net income for 2018 to claim certain credits:

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

Enter the amount of UCCB repayment from line 213 of their return:

Tick this box if they were self-employed in 2018: 1 []

Do not use this area

Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)

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

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

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

Do not use this area

172

171

Step 1 – Identification and other information (continued)

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? **266** Yes 1 No 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)	101	1,926	64
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (See line 101 in the guide.)	103		
Other employment income	104 +		
Old age security pension (box 18 of the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)	115 +		
Elected split-pension amount (Get and complete Form T1032.)	116 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	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 (Complete the Worksheet for the return.)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (Complete the Worksheet for the return.)	121 +		
Net partnership income: limited or non-active partners only	122 +		
Registered disability savings plan income (box 131 of the T4A slip)	125 +		
Rental income	Gross 160	Net 126 +	
Taxable capital gains (Complete Schedule 3.)		127 +	
Support payments received	Total 156	Taxable amount 128 +	
RRSP income (from all T4RSP slips)		129 +	
Other income	Specify: 130 +		
Self-employment income			
Business income	Gross 162	Net 135 +	
Professional income	Gross 164	Net 137 +	
Commission income	Gross 166	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 on this return.)	=	147 +	
Add lines 101, 104 to 143, and 147.	This is your total income. 150	=	1,926 64

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

Step 3 – Net income

Enter your total income from line 150.	150	1,926	64
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208	+	
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210	+	
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212	+	
Universal child care benefit repayment (box 12 of all RC62 slips)	213	+	
Child care expenses (Get and complete Form T778.)	214	+	
Disability supports deduction (Get and complete Form T929.)	215	+	
Business investment loss	Gross 228	Allowable deduction 217	+
Moving expenses (Get and complete Form T1-M.)		219	+
Support payments made	Total 230	Allowable deduction 220	+
Carrying charges and interest expenses (Complete the Worksheet for the return.)		221	+
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		222	+
Exploration and development expenses (Get and complete Form T1229.)		224	+
Other employment expenses		229	+
Clergy residence deduction (Get and complete Form T1223.)		231	+
Other deductions	Specify:	232	+
Add lines 207 to 224, 229, 231, and 232.		233	=
Line 150 minus line 233 (if negative, enter "0")		234	=
		This is your net income before adjustments.	
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)		235	-
Line 234 minus line 235 (if negative, enter "0")		236	=
		This is your net income.	

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249	+	
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, 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 (Get and complete Form T657.)	254	+	
Northern residents deductions (Get and complete Form T2222.)	255	+	
Additional deductions	Specify:	256	+
Add lines 244 to 256.		257	=
Line 236 minus line 257 (if negative, enter "0")		260	=
		This is your taxable income.	

Step 5 – Federal tax Complete Schedule 1 to calculate your federal tax.

Step 6 – Provincial or territorial tax Complete Form 428 to calculate your provincial tax.

T1-2018

Federal Tax

Schedule 1

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

Claim only the credits that apply to you.

The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.)	(maximum \$7,333)	301	+		2
Spouse or common-law partner amount (Complete Schedule 5.)		303	+		3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304	+		4
Amount for an eligible dependant (Complete Schedule 5.)		305	+		5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		307	+		6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount	352 × \$2,182 =	367	+		7
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308	+		•8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310	+		•9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312	+		•10
on self-employment and other eligible earnings (Complete Schedule 13.)		317	+		•11
Volunteer firefighters' amount		362	+		12
Search and rescue volunteers' amount		395	+		13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363	+	1,195	00 14
Home accessibility expenses (Complete the Worksheet for Schedule 1.)	(maximum \$10,000)	398	+		15
Home buyers' amount		369	+		16
Adoption expenses		313	+		17
Pension income amount (Complete the Worksheet for Schedule 1.)	(maximum \$2,000)	314	+		18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316	+		19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318	+		20
Interest paid on your student loans (See Guide P105.)		319	+		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323	+		22
Tuition amount transferred from a child		324	+		23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326	+		24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later		330		51 84	25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	-			57 80	26
Line 25 minus line 26 (if negative, enter "0")	=			0 00	27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)		331	+		28
Add lines 27 and 28.	=			0 00	▶ 29
Add lines 1 to 24, and line 29.		335	=	13,004	00 30
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.		338	=	1,950	60 32
Donations and gifts (Complete Schedule 9.)		349	+		33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	350	=	1,950	60 34

Continue on the next page.

Step B – Federal tax on taxable income

Enter your taxable income from line 260 of your return.						1,926	64	35								
Complete the appropriate column depending on the amount on line 35.	Line 35 is \$46,605 or less	Line 35 is more than \$46,605 but not more than \$93,208	Line 35 is more than \$93,208 but not more than \$144,489	Line 35 is more than \$144,489 but not more than \$205,842	Line 35 is more than \$205,842											
Enter the amount from line 35.	1,926	64						36								
Line 36 minus line 37 (cannot be negative)	-	0	00	-	46,605	00	-	93,208	00	-	144,489	00	-	205,842	00	37
	=	1,926	64	=			=			=			=			38
Multiply line 38 by line 39.	x	15%		x	20.5%		x	26%		x	29%		x	33%		39
	=	289	00	=			=			=			=			40
	+	0	00	+	6,991	00	+	16,544	00	+	29,877	00	+	47,670	00	41
Add lines 40 and 41.	=	289	00	=			=			=			=			42

Step C – Net federal tax

Enter the amount from line 42.			289	00	43					
Federal tax on split income (Get and complete Form T1206.)	424	+			.44					
Add lines 43 and 44.	404	=	289	00	▶ 289	00	45			
Enter your total federal non-refundable tax credits from line 34 on the previous page.	350		1,950	60	46					
Federal dividend tax credit (See line 425 in the guide.)	425	+			.47					
Minimum tax carryover (Get and complete Form T691.)	427	+			.48					
Add lines 46, 47, and 48.	=		1,950	60	▶ -	1,950	60	49		
Line 45 minus line 49 (if negative, enter "0")					Basic federal tax	429	=	0	00	50
Federal foreign tax credit (Get and complete Form T2209.)					405	-				51
Line 50 minus line 51 (if negative, enter "0")					Federal tax	406	=	0	00	52
Total federal political contributions (attach receipts)	409				53					
Federal political contribution tax credit (Complete the Worksheet for Schedule 1.)			(maximum \$650)	410	.54					
Investment tax credit (Get and complete Form T2038(IND).)	412	+			.55					
Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)										
Net cost of shares of a provincially registered fund	413			Allowable credit	414	+			.56	
Add lines 54, 55, and 56.				416	=		▶			57
Line 52 minus line 57 (if negative, enter "0")					417	=		0	00	58
Working income tax benefit advance payments received (box 10 of the RC210 slip)					415	+				.59
Special taxes (See line 418 in the guide.)					418	+				60
Add lines 58, 59, and 60.										
Enter this amount on line 420 of your return.					Net federal tax	420	=	0	00	61

Complete Form 428 to calculate provincial or territorial tax.

T1-2018

Canada Pension Plan
Contributions and Overpayment for 2018

Complete this schedule and **attach** it to your return to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2018 if you were a **resident of a province or territory other than Quebec** on December 31, 2018, and have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead, get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2018.

Complete the parts that apply to you.

Part 1 – Complete this part if you are electing to stop contributing to the CPP or revoking a prior election.

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

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings for which you are electing to pay CPP contributions.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings for which you are electing to pay CPP contributions. You must first complete **Part 3**.

For more information, see line 222 in the guide.

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

If in 2018 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2018 and elected in 2018 to stop paying CPP contributions or revoked in 2018 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to the CRA and your employer(s).

If you had **only self-employment** income for 2018 and elect in 2018 to stop paying CPP contributions on your self-employment earnings, enter in **box 372** below the month in 2018 for which you choose to start this election. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2018 you are revoking an election made in a prior year on contributions for self-employment earnings, enter in **box 374** below the month in 2018 for which you choose to revoke this election. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year to keep your election valid.

If you had **both** employment income and self-employment income in 2018 and wanted to elect to stop paying CPP contributions in 2018, or to revoke in 2018 an election made in a prior year, you should have completed Form CPT30 in 2018. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2018 but your intent was to elect in 2018 to stop paying CPP contributions or to revoke an election made in a prior year on your self-employment income before you became employed, enter in **box 372** below the month you want to stop contributing, or if you want to revoke in 2018 an election made in a prior year, enter in **box 374** below the month you want to resume contributing. If you did not complete and submit Form CPT30 for 2018 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2018 on this schedule. To be valid, an election or revocation that begins in 2018 must be filed on or before June 15, 2020.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.

Month

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.

Month

Continue on the next page.

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

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

- if you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18
- if for all of 2018 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2018, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2018, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2018 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2018, 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 2018, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2018 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374
- if you turned 70 years of age in 2018 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2018 you were 70 years of age or older, enter "0"
- if the individual died in 2018, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **CPP** applies in 2018.

A

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

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

(maximum \$55,900) 55,900.00 1

Total CPP pensionable earnings

Enter the total of box 26 amounts from all your T4 slips (maximum \$55,900 per slip). If box 26 is blank, enter the amount from box 14.

1,926.64 2

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

1,926.64 3

Enter your maximum basic **CPP** exemption

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

(maximum \$3,500) - 3,500.00 4

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

(maximum \$52,400) = 0.00 5

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

6

Required contributions on CPP pensionable earnings:

Multiply the amount from line 5 by 4.95%.

(maximum \$2,593.80) - 7

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

CPP overpayment = 8

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

Otherwise, enter the amount, in dollars and cents, from line 6 or line 7, **whichever is less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions. See Form CPT20, Election To Pay Canada Pension Plan Contributions.

Monthly proration table for 2018

Part 3			Part 3 continued		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption ⁽¹⁾	Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption ⁽¹⁾
1	\$4,658.33	\$291.67	7	\$32,608.33	\$2,041.67
2	\$9,316.67	\$583.33	8	\$37,266.67	\$2,333.33
3	\$13,975.00	\$875.00	9	\$41,925.00	\$2,625.00
4	\$18,633.33	\$1,166.67	10	\$46,583.33	\$2,916.67
5	\$23,291.67	\$1,458.33	11	\$51,241.67	\$3,208.33
6	\$27,950.00	\$1,750.00	12	\$55,900.00	\$3,500.00

⁽¹⁾ If you started receiving CPP retirement benefits in 2018, your basic exemption may be prorated by the CRA.

Continue on the next page.

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

Pensionable net self-employment earnings ⁽²⁾ (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	373 +			2
Add lines 1 and 2 (if negative enter "0").	=			3
CPP pensionable earnings (maximum \$55,900) ⁽²⁾				4
Basic exemption (maximum \$3,500) ⁽²⁾	-			5
Line 3 minus line 4 (maximum \$52,400)	=			6
CPP rate	x	9.9%		7
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.	=			8
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.				9
Enter the amount, in dollars and cents, from line 8 on line 222 of your return and on line 310 of your Schedule 1.				10

⁽²⁾ Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

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

Pensionable net self-employment earnings ⁽³⁾ (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	373 +			2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	399 +			3
Add lines 1, 2, and 3.	=			4
Enter the amount from line 6 of Part 3.				5
Actual CPP contributions				6
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.				7
Enter the amount from line 5 above.	-			8
Enter the amount from line 7 of Part 3.	-			9
Line 6 minus line 7 (if negative, enter "0")	=			10
Line 5 minus line 8				11
Multiply the amount from line 9 by 20.202.				12
Enter the amount from line 1 of Part 3.				13
CPP pensionable earnings				14
Enter the amount from line 4 of Part 3.				15
Basic exemption (maximum \$52,400)	-			16
Line 11 minus line 12 (if negative, enter "0")	=			17
Enter the amount from line 10.				18
Line 13 minus line 14 (if negative, enter "0")	=			19
Enter the amount from line 4 or line 15, whichever is less.				20
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.				21
Line 4 of Part 3 minus line 2 of Part 3	-			22
Line 4 minus line 13 (if negative, enter "0")	-			23
Line 17 minus line 18 (if negative, enter "0")	=			24
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")				25
Multiply the amount from line 20 by 9.9%.				26
Multiply the amount from line 8 of Part 3 (if positive only) by 2.				27
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. ⁽⁴⁾	=			28
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.				29
Enter the amount, in dollars and cents, from line 24 on line 222 of your return and on line 310 of your Schedule 1.				30

⁽³⁾ Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

⁽⁴⁾ If the result on line 23 is negative, you may have an overpayment. If so, the CRA will calculate it for you.

See the privacy notice on your return.

T1-2018 Federal Tuition, Education, and Textbook Amounts

Only the student must complete this schedule and attach it to their return. The person claiming the transfer should not attach this schedule to their return. Use your completed designated forms (T2202A, TL11A, TL11B, and/or TL11C) or other official tuition tax receipts, to complete this schedule to determine:

- your tuition, education, and textbook amounts
- the tuition amount you can transfer to a designated individual
- the unused amount, if any, you can carry forward to a future year

For more information, see Guide P105, Students and Income Tax.

Tuition, education, and textbook amounts claimed by the student for 2018

Unused federal tuition, education, and textbook amounts from your 2017 notice of assessment or notice of reassessment.

Eligible tuition fees paid for 2018 from the forms noted above or your official tuition tax receipts. To qualify, the fees you paid to attend each institution must be more than \$100. Also complete the **2018 enrolment information** below. **320** + 18,386.00 2

Add lines 1 and 2. **Total available tuition, education, and textbook amounts for 2018** = 18,386.00 3

Enter the amount of your taxable income from line 260 of your return if it is \$46,605 or less. Otherwise, complete Step B of Schedule 1 and enter the result of the following calculation: amount from line 43 of your Schedule 1 divided by 15%.

Total of lines 1 to 20 of your Schedule 1 - 13,004.00 5
 Line 4 minus line 5 (if negative, enter "0"). = 0.00 6

Unused tuition, education, and textbook amount you are claiming for 2018. Amount from line 1 or line 6, **whichever is less.** - 7

Line 6 minus line 7. = 0.00 8

2018 tuition amount you are claiming for 2018. Enter the amount from line 2 or line 8, **whichever is less.** + 9

Add lines 7 and 9. **Total tuition, education, and textbook amounts claimed by the student for 2018** = 10

2018 enrolment information

We need the following information to administer federal programs, such as the working income tax benefit, scholarship exemption, life long learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or physical impairment and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment. **345**

Enter the number of months you were enrolled as a part-time student from column **B** of forms T2202A, TL11A, TL11B, and TL11C. (maximum 12) **325**

Enter the number of months you were enrolled as a full-time student from column **C** of forms T2202A, TL11A, TL11B, and TL11C. (maximum 12) **323** 12

Transfer or carryforward of unused amount

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to future years.

Amount from line 3 18,386.00 11
 Amount from line 10 - 12
Total unused amount = 18,386.00 13

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

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

Enter the amount from line 2. (maximum \$5,000) 5,000.00 14
 Amount from line 9 - 15
Maximum transferable = 5,000.00 16

You can transfer all or part of the amount on line 16 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the federal amount** that you are transferring to them on your Form T2202A, TL11A, TL11B, or TL11C. Enter the amount on line 17 below.

Note: If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of their Schedule 1, you cannot transfer an amount to your parent or grandparent or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 16). **Federal tuition amount transferred** **327** 0.00 17
Unused federal amount available to carry forward to a future year = 18,386.00 18

Complete the provincial or territorial Schedule (S11) to calculate your provincial or territorial amounts.

T1-2018

Climate Action Incentive

Schedule 14

The climate action incentive (CAI) is a refundable credit which consists of a basic amount and a supplement for residents of small and rural communities.

You **cannot** claim this credit if **any** of the following applies to you:

- you were a non-resident of Canada at any time in 2018
- you were confined to a prison or a similar institution for a period of at least 90 days during 2018
- you were exempt from income tax in Canada at any time in 2018 because you were an officer or servant of the government of another country, such as a diplomat, a family member who resided with such a person, or an employee of such a person
- you were a person in respect of whom a children's special allowance (CSA) was payable at any time in 2018

Note: If you are completing a return for a person who died before April 1, 2019, you **cannot** claim the CAI for that person for the 2018 tax year.

Complete this schedule and **attach** it to your return to claim the CAI if, on **December 31, 2018**, you were a **resident of Ontario** and you met **any** of the following conditions:

- you were 18 years of age or older
- you had a spouse or a common-law partner
- you were a parent who lived with your child

Note: If you were married or living in a common-law relationship but your spouse or common-law partner was not an **eligible spouse or common-law partner** for the purpose of the CAI or you did not have a **qualified dependant**, complete this schedule using the instructions as if you did not have an eligible spouse or common-law partner or a qualified dependant.

Eligible spouse or common-law partner

For the purpose of the CAI, an eligible spouse or common-law partner is a person who meets **all** of the following conditions:

- was your spouse or common-law partner on December 31, 2018
- was a resident of Canada throughout 2018
- was not confined to a prison or a similar institution for a period of at least 90 days during 2018
- was not exempt from income tax in Canada at any time in 2018 because they were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
- was not a person in respect of whom a CSA was payable at any time in 2018
- did not die before April 1, 2019

Notes: Either you or your spouse or common-law partner may claim the CAI for the family, but not both of you.

Where two individuals in the family reside in different locations, the province of residence for the individual making the claim will be used when calculating the CAI for the family.

Qualified dependant

For the purpose of the CAI, a qualified dependant is a person who meets **all** of the following conditions:

- was your or your spouse's or common-law partner's child or a person dependent on either one of you for support on December 31, 2018
- resided with you on December 31, 2018
- was under 18 years of age on December 31, 2018
- was a resident of Canada throughout 2018
- was not married or living common-law on December 31, 2018
- was not a parent who lived with their child on December 31, 2018
- was not confined to a prison or a similar institution for a period of at least 90 days during 2018
- was not exempt from income tax in Canada at any time in 2018 because they were an officer or servant of the government of another country, such as a diplomat, a family member who resided with such a person, or an employee of such a person
- was not a person in respect of whom a CSA was payable at any time in 2018
- did not die before April 1, 2019

Single parents of a qualified dependant

For the purpose of the CAI, if, on December 31, 2018, you **did not** have a spouse or a common-law partner but you had a dependant who met **all** of the conditions for a qualified dependant, claim an amount for that dependant on line 6012. If you had more than one qualified dependant, enter the number of remaining qualified dependants on line 6013.

Shared custody

Only one claim can be made for each child. You cannot split the amount for a qualified dependant with another person.

Supplement for residents of small and rural communities

For the purpose of the CAI supplement for residents of small and rural communities, you **must have resided outside** of a census metropolitan area (CMA) on December 31, 2018, as defined by Statistics Canada in the last census they published before 2018.

Therefore, you **cannot** claim the supplement for residents of small and rural communities if your principal place of residence was located in one of the following Ontario CMAs: Barrie, Belleville, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor.

For more information to determine if you resided outside a CMA, visit canada.ca/census-metropolitan-areas.

Step 1 – Calculating your basic climate action incentive

Base amount	claim \$154.00	6010		154.00	1
Amount for an eligible spouse or common-law partner	claim \$77.00	6011	+		2
Amount for a single parent's qualified dependant	claim \$77.00	6012	+		3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 6012 above, if applicable.)	Number of qualified dependants	6013	× \$38.00 =		4
Add lines 1 to 4.				154.00	5

Step 2 – Calculating your supplement for residents of small and rural communities

Did you **reside outside** of a census metropolitan area on December 31, 2018, as defined by Statistics Canada? **6014** Yes 1 No 2

If **yes**, continue on line 6. Otherwise, enter the amount from line 5 on line 7 below.

Enter the amount from line 5.		× 10% =	+		6
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Step 3 – Calculating your total climate action incentive

Add lines 5 and 6. Enter this amount on line 449 of your return.		=	154.00	7
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See the privacy notice on your return.

Ontario Tax

**Form ON428
2018**

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
Claim only the credits that apply to you.

Part A – Ontario non-refundable tax credits

		For internal use only	5605			
Basic personal amount		claim \$10,354	5804	10,354	00	1
Age amount (if born in 1953 or earlier) (use Worksheet ON428)		(maximum \$5,055)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,671				00	
Minus: their net income from page 1 of your return	-					
Result: (if negative, enter "0")	=	(maximum \$8,792)	5812	+		3
Amount for an eligible dependant						
Base amount	9,671				00	
Minus: their net income from line 236 of their return	-					
Result: (if negative, enter "0")	=	(maximum \$8,792)	5816	+		4
Ontario caregiver amount (use Worksheet ON428)			5819	+		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	+		.8
Amount from line 317 of your federal Schedule 1			5829	+		.9
Adoption expenses		(maximum \$12,632)	5833	+		10
Pension income amount		(maximum \$1,432)	5836	+		11
Disability amount (for self) (Claim \$8,365 , or if you were under 18 years of age, use Worksheet ON428.)			5844	+		12
Disability amount transferred from a dependant (use Worksheet ON428)			5848	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		14
Your unused tuition and education amounts (attach Schedule ON(S11))			5856	+		15
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))			5864	+		16
Medical expenses: (Read line 5868 in your income tax package.)	5868	51	84	17		
Enter \$2,343 or 3% of line 236 of your return, whichever is less .	-	57	80	18		
Line 17 minus line 18 (if negative, enter "0")	=	0	00	19		
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	5872	+		20		
Add lines 19 and 20.	5876	=				21
Add lines 1 to 16, and line 21.	5880	=	10,354	00		22
Ontario non-refundable tax credit rate		x	5.05%			23
Multiply line 22 by line 23.	5884	=	522	88		24
Donations and gifts:						
Amount from line 16 of your federal Schedule 9	x 5.05% =			25		
Amount from line 17 of your federal Schedule 9	x 11.16% =	+		26		
Add lines 25 and 26.	5896	=				27
Add lines 24 and 27.						
Enter this amount on line 40.	Ontario non-refundable tax credits	6150	=	522	88	28

Continue on the next page.

Part B – Ontario tax on taxable income

Enter your **taxable income** from line 260 of your return. 1,926|64 29

Use the amount from line 29 to decide which column to complete.

	Line 29 is \$42,960 or less	Line 29 is more than \$42,960 but not more than \$85,923	Line 29 is more than \$85,923 but not more than \$150,000	Line 29 is more than \$150,000 but not more than \$220,000	Line 29 is more than \$220,000	
Amount from line 29	1,926 64					30
Line 30 minus line 31 (cannot be negative)	- 0 00	- 42,960 00	- 85,923 00	- 150,000 00	- 220,000 00	31
	= 1,926 64	=	=	=	=	32
	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	33
Multiply line 32 by line 33.	= 97 30	=	=	=	=	34
Add lines 34 and 35.	+ 0 00	+ 2,169 00	+ 6,101 00	+ 13,252 00	+ 21,764 00	35
Ontario tax on taxable income	= 97 30	=	=	=	=	36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36. 97|30 37

Enter your Ontario tax on split income from Form T1206. **6151** + •38

Add lines 37 and 38. = 97|30 39

Enter your Ontario non-refundable tax credits from line 28. - 522|88 40

Line 39 minus line 40 (if negative, enter "0") = 0|00 41

Ontario minimum tax carryover:

Amount from line 41 42

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428. - 43

Line 42 minus line 43 (if negative, enter "0"). = 0|00 44

Amount from line 427 of your federal Schedule 1 x 33.67% = 45

Amount from line 44 or 45, whichever is **less**. **6154** - •46

Line 41 minus line 46 (if negative, enter "0") = 0|00 47

Ontario surtax

Amount from line 47 48

Amount from line 38 - 49

Line 48 minus line 49 (if negative, enter "0") = 50

Complete lines 51 to 53 only if the amount on line 50 is **more than \$4,638**.

Otherwise, enter "0" on line 53 and continue completing the form.

(Line 50 minus \$4,638) x 20% (if negative, enter "0") = 51

(Line 50 minus \$5,936) x 36% (if negative, enter "0") = + 52

Add lines 51 and 52. = ▶ + 0|00 53

Add lines 47 and 53. = 54

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428. **6152** - •55

Line 54 minus line 55 (if negative, enter "0") = 0|00 56

Ontario additional tax for minimum tax purposes:

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax

for minimum tax purposes from line 57 of Worksheet ON428. + 57

Add lines 56 and 57. = 58

Continue on the next page.

Enter the amount from line 58 on the previous page. 000 59

Part D – Ontario tax reduction

Enter "0" on line 66 if **any** of the following applies to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2018;
- There is an amount on line 57;
- The amount on line 59 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 60 to 66 to calculate your Ontario tax reduction.

Basic reduction 23900 60

If you had a spouse or common-law partner on December 31, 2018, **only** the individual with the **higher net income** can claim the amounts on lines 61 and 62.

Reduction for dependent children born in 2000 or later					
	Number of dependent children	<u>6269</u>	x \$442 =	+	<u> </u> 61
Reduction for dependants with a mental or physical impairment					
	Number of dependants	<u>6097</u>	x \$442 =	+	<u> </u> 62
Add lines 60, 61, and 62.				=	<u>23900</u> 63
Amount from line 63		<u>23900</u>	x 2 =		<u>47800</u> 64
Amount from line 59				-	<u> </u> 65
Line 64 minus line 65 (if negative, enter "0")				=	<u>47800</u> ▶
Line 59 minus line 66 (if negative, enter "0")				=	<u>47800</u> 66
				=	<u>000</u> 67

Part E – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. - 68

Line 67 minus line 68 (if negative, enter "0") = 000 69

Part F – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations. 6098 x 25% = - 000 70

Line 69 minus line 70 (if negative, enter "0") = 000 71

Part G – Ontario health premium

Use the chart on the next page to calculate the amount of your Ontario health premium. Ontario health premium ▶ + 000 72

Add lines 71 and 72. Ontario tax = 000 73

Enter the result on **line 428** of your return.

Continue on the next page.

Ontario Health Premium

Enter the amount from line 29. _____ 1,926|64

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.

If there is an Ontario health premium amount on that line, enter that amount on line 72.

If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.

Enter the result on line 72.

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

See the privacy notice on your return.

Application for the 2019 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

**Form ON-BEN
2018**

Protected B when completed

- To find out if you are eligible for the Ontario trillium benefit and the Ontario senior homeowners property tax grant, see the "Information for residents of Ontario" section of your 2018 Income tax package.
- Complete the application areas that apply to you and attach this form to your return.
- To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at canada.ca/child-family-benefits-calculator.
- The payments for these benefits will be issued separately from your tax refund.
- If you were married or living in a common-law relationship on December 31, 2018, 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, 2018, that spouse or common-law partner has to apply for these credits and the grant for both of you.
- For a description of **principal residence** for the purposes of the Ontario energy and property tax credit and the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant, see the "Information for residents of Ontario" section of your tax package.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

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

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

You may qualify for the OEPTC if, on December 31, 2018, you resided in Ontario, and **any** of the following applies:

- rent or property tax for your principal residence was paid by or for you for 2018
- you lived in a student residence
- you lived in a long-term care home and an amount for accommodation was paid by or for you in 2018
- you lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2018

If you meet any of these conditions and are applying for the 2019 OEPTC, 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, 2018, you resided in Northern Ontario (see the definition in the "Information for residents of Ontario" section of your tax package), and **any** of the following applies:

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2018
- you lived in a long-term care home in Northern Ontario and an amount for accommodation was paid by or for you in 2018
- 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 2018

If you meet any of these conditions and are applying for the 2019 NOEC, tick this box.

6119

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

Choice for delayed single OTB payment

By ticking box 6109, I am choosing to **wait until June 2020** to get my 2019 OTB entitlement.

This means I will get my OTB in **one payment** at the end of the benefit year (June 2020) instead of receiving it monthly from July 2019 to June 2020.

6109

Continue on the next page.

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

You may qualify for the OSHPTG if, on December 31, 2018, **both** of the following conditions apply:

- you were **64 years of age or older**
- you owned and occupied a principal residence in Ontario for which you, or someone on your behalf, paid property tax for 2018

If you meet these conditions and are applying for the 2019 OSHPTG, tick this box. **6113**

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

Part A – Amount paid for a principal residence for 2018

If, on December 31, 2018, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick box 6108 and enter your spouse's or common-law partner's address in Part C below. **6108**

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2018. (Do not enter rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, you should check with your landlord to find out if property tax was paid for the unit before entering an amount.) **6110** 12,154|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2018. (If your municipality let you defer all or some of your 2018 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.) **6112** |

Did you reside in a designated student residence in Ontario in 2018? 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 2018. **6121** |

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2018. **6123** |

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

Part B – Declaration

In the column "Amount paid for 2018", enter the amount(s) paid for rent, property tax, home energy costs on a reserve, and/or accommodation in a public long-term care home or a non-profit long-term care home.

I declare the following information about my principal residence(s) in Ontario during 2018:

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

Address	Postal code	Number of months resident in 2018	Amount paid for 2018	Check this box if this is a "long-term care home"	Name of landlord, municipality, or supplier to whom payment was made, as applicable
200 University Wsterloo	N2L 3G1	12	12,154.00	<input type="checkbox"/>	GrandRiver Property Mng

Part C – Involuntary separation

If, on December 31, 2018, 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 OEPTC, the NOEC, or the OSHPTG, enter your spouse's or common-law partner's address below.

Address of your spouse or common-law partner:

See the privacy notice on your return.

Employee Overpayment of 2018 Employment Insurance Premiums

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

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

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

Do not complete this form if you were a resident of Quebec on December 31, 2018, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read ^(a) below)			0	00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+				2
Add lines 1 and 2.		(maximum \$51,700)	=	0	00 3
Total premiums deducted:					
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read ^(b) below)					
Quebec residents (box 18 of your T4 slips)		36	22		4
Total premiums payable (enter the amount from line 9 of Schedule 13)	+				5
Add lines 4 and 5.		=	36	22	▶ 6
Line 3 minus \$2,000 (if negative, enter "0")				-	0 00 7
Line 6 minus line 7 (if negative, enter "0")				=	36 22 8
Total premiums deducted:					
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read ^(b) below)					
Quebec residents (box 18 of your T4 slips)				36	22 9
Required premium:					
Residents of other than Quebec (multiply line 1 by 1.66%)		(maximum \$858.22)			
Quebec residents (multiply line 1 by 1.30%)		(maximum \$672.10)			
Line 9 minus line 10 (if negative, enter "0")				-	10
				=	36 22 11
Enter the amount from line 8 or line 11, whichever is greater .					
		Employment insurance overpayment		36	22 12

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

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,033 (\$2,026 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2018 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

T1-2018

Schedule of charitable donations Federal

Line 1 Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged.

Name of donor: Aghil Dashtestani

Univeristy of Waterloo Endowment Fund	40 00	
Amount eligible for line 1 of the Schedule 9.	40 00	1

Total Canadian donations available for tax credit

Total donations in current year, per list above - self	40 00	
Total donations in current year, per list - spouse	+	
Total Canadian donations available for tax credit	= 40 00	

Total donations eligible for tax credit, claim & carryforward

Total Donations limit per line 12 of schedule 9	1,444 98	
Total Donations (including amounts carried forward)	40 00	
Donations claimed in the current year - self		
Donations claimed in the current year - spouse	+	
Total claim	= 0 00	
Donations carried forward to future years - self	40 00	
Donations carried forward to future years - spouse	+	
Total carryforward	= 40 00	

Summary of donations carried forward

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged.

Year of donation	Description	Amount for 2018	Amount used in 2018*	Amount to carry forward to 2019
2018	Univeristy of Waterloo Endowment Fund	40 00	0 00	40 00
Total		40 00	0 00	40 00

* May include unused amounts expiring at the end of this year. These amounts will then be available in case of a future adjustment to the income tax return.

T1-2018

Medical expenses for the year ending 31-12-2018

Line 330 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later

Complete this chart for **each** dependant for whom you are claiming medical expenses for.
For more information, go to line 330 in the guide.

Patient's Name: Aghil Dashtestani

Details of expense

01-09-2018	51 84	
	Subtotal ▶	51 84
Carry the result to line 330.	Total medical expenses claimed 330	51 84

T1 – 2018 **Federal Worksheet for the return and for Schedule 1**

Complete the following charts for the lines that apply to your situation to calculate the amount to report on your return.
Keep this worksheet for your records. **Do not attach it to the return you send to the CRA.**

Line 130 – Other income

[105] Scholarships, bursaries, fellowship	36,148	00
Exemption	(36,148)	00
Total =	0	00

Estimated GST/HST Tax Credit for the Period from July 2019 to June 2020

You are eligible for this credit if you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which the CRA makes a payment, and **one** of the following applies:

- you are 19 years of age or older;
- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and live (or lived) with your child.

Generally, you are not eligible for the GST/HST credit if at the beginning of the month in which the CRA makes a quarterly payment, **any** of the following apply:

- you are not a resident of Canada for income tax purposes;
- you do not have to pay tax in Canada because you are an officer or servant of another country (such as a diplomat) or a family member or employee of such a person; or
- you are confined to a prison or similar institution for a period of 90 consecutive days or more.

Note

You cannot get the credit for a spouse, common-law partner, or child who meets any of these conditions at the beginning of the month in which the CRA makes a quarterly payment.

Adjusted net income	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income.	1,926 64	1
Universal child care benefit repayment (line 213)	+	+ 2
Registered disability savings plan income repayment (include in line 232)	+	+ 3
Add lines 1 through 3.	= 1,926 64	= 4
Universal child care benefit (line 117 of the return)	-	- 5
Registered disability savings plan income (line 125 of the return)	-	- 6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	- 7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 1,926 64	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable).	Adjusted net income	1,926 64 9

Calculation of GST credit		
Basic Goods and Services Tax Credit	Claim \$290	290 00 10
Credit for spouse or supporting person	Claim \$290	+ 11
Eligible dependant credit	Claim \$290	+ 12
Credit for qualified children: Number of qualified children	x \$153	+ 13
Calculation of single supplement: (if line 11 and 12 are zero)		
Adjusted net income from line 9		14
Base amount	- 9,412 00	15
Line 14 minus line 15.	Income over base amount	= 16
Enter 2% of line 16 or \$153 whichever is less.		+ 17
Single-parent family supplement	Claim \$153	+ 18
Add lines 10 through 13, and 17 through 18.		= 290 00 19
Adjusted net income from line 9	1,926 64	20
Base amount	- 37,789 00	21
Line 20 minus line 21.	Income over base amount	= 0 00 22
Enter 5% of line 22.		- 23
Line 19 minus line 23.		= 290 00 24
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).		290 00 25
GST/HST credit quarterly amount:		
July 2019	72 50	January 2020
October 2019	72 50	April 2020
	72 50	

Estimated Ontario Trillium Benefit (OTB) for July 2019 to June 2020 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) for 2019

Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income.	1,926 64		1
Universal child care benefit repayment (line 213).	+	+	2
Registered disability savings plan income repayment (include in line 232).	+	+	3
Add lines 1 through 3.	= 1,926 64	=	4
Universal child care benefit (line 117 of the return).	-	-	5
Registered disability savings plan income (line 125 of the return).	-	-	6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 1,926 64	=	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)		= 1,926 64	9
	Adjusted family net income		

A - Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$308.00	308 00	10
Credit for your spouse or common-law partner.	Claim \$308.00	+	11
Eligible dependant credit.	Claim \$308.00	+	12
Credit for children.	Number of children: x \$308.00	+	13
Add lines 10 through 13.		= 308 00	14
Adjusted family net income from line 9.	1,926 64		15
• If you are a single individual with no children, enter \$23,665 .			
• If you are a single parent, or are married or living common-law, enter \$29,581 .			
Line 15 minus line 16.	- 23,665 00		16
Enter 4% of line 17.	=		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).		-	18
		= 308 00	19
	Estimated Ontario Sales Tax Credit (OSTC)		

B - Estimated Ontario Energy and Property Tax Credit (OEPTC)

Occupancy cost:

Rent paid in Ontario for 2018. Enter the amount from box 6110 in Part A of Form ON-BEN.	12,154 00	x 20% =	2,430 80	20
Property tax paid in Ontario for 2018. Enter the amount from box 6112 in Part A of Form ON-BEN.		+	0 00	21
Student residence: If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2018? " in Part A of Form ON-BEN, claim \$25 .		+		22
Add lines 20, 21, and 22.		Occupancy cost	= 2,430 80	23
1. Energy Component: Long term care home Enter the amount from box 6123 in Part A of Form ON-BEN.	0 00	x 20% =	0 00	24
Home energy costs on a reserve Enter the amount from box 6121 in Part A of Form ON-BEN.		+	0 00	25
Enter your occupancy cost amount from line 23.		+	2,430 80	26
Add lines 24, 25 and 26.		=	2,430 80	27
Student residence from line 22.		-		28
Line 27 minus line 28.		=	2,430 80	29
Enter the amount from line 29 or \$237 , whichever is less .		Energy component	= 237 00	30
2. Property Tax Component: Occupancy cost from line 23.	2,430 80	x 10% =	243 08	31
Age on December 31, 2018: If under 64 years of age: Amount from line 31 or \$769 , whichever is less .				
If 64 years of age or older: Amount from line 31 or \$473 , whichever is less .		▶	243 08	32
If under 64 years of age: Enter \$59 .				
If 64 years of age or older: Enter \$503 .		▶	59 00	33
Add lines 32 and 33.		=	302 08	34
Enter the amount from line 23 or line 34, whichever is less .		Property tax component	= 302 08	35

B – Estimated Ontario Energy and Property Tax Credit (OEPTC) – continued

Add lines 30 and 35. **Energy and property tax components** = 539|08 36

Age on December 31, 2018:

If under 64 years of age:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$23,665**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$29,581**.

If 64 years of age or older:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$29,581**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$35,497**.

(Adjusted family net income from line 9 1,926|64 - **23,665|00**) × 2% (if negative, enter "0") ▶ - 0|00 37
 Line 36 minus line 37 (if negative, enter "0"). = 539|08 38

If you received a 2018 Ontario Senior Homeowners' Property Tax Grant, complete lines 39 to 46.

Otherwise, enter "0" on line 45 and continue on line 46 below.

Amount from line 38.			39
Enter the amount of your 2018 Ontario Senior Homeowners' Property Tax Grant.	+		40
Add lines 39 and 40.	=		41
Energy amount from line 30.	-		42
Line 41 minus line 42 (if negative, enter "0").	=		43
Enter your occupancy cost amount from line 23.	-		44
Line 43 minus line 44 (if negative, enter "0").	=		45
Line 38 minus line 45 (if the result is not more than \$2, enter "0").	▶		46
Estimated Ontario Energy and Property Tax Credit (OEPTC)	=		539 08

C – Estimated Northern Ontario Energy Credit (NOEC)

- If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$154**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$237**.

Adjusted family net income from line 9.			47
• If you do not have a spouse, common-law partner or qualified dependant, enter \$41,414 .			48
• If you have a spouse, common-law partner or qualified dependant, enter \$53,246 .	-		49
Line 48 minus line 49 (if negative, enter "0").	=		50
Multiply line 50 by line 51.	x	1%	51
Line 47 minus line 52. (if the result is not more than \$2, enter "0").	▶		52
Estimated Northern Ontario Energy Credit (NOEC)	=		53

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19).			308 00 54
Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46).	+		539 08 55
Estimated Northern Ontario Energy Credit (NOEC) (line 53).	+		56
Add lines 54, 55 and 56.	=		847 08 57
Divide the amount from line 57 by line 58. If the amount on line 57 is \$360 or less, the OTB will be issued in one payment in July 2019.	÷	12	58
Estimated Ontario Trillium Benefit (OTB) per month	=		70 59 59

July 2019	70 59	January 2020	70 59
August 2019	70 59	February 2020	70 59
September 2019	70 59	March 2020	70 59
October 2019	70 59	April 2020	70 59
November 2019	70 59	May 2020	70 59
December 2019	70 59	June 2020	70 59

E – Estimated Ontario Senior Homeowners' Property Tax Grant (OSHPTG)

Property tax paid in 2018. Amount from box 6112 in Part A of Form ON-BEN (maximum \$500).			60
(Adjusted family net income from line 9 -) × 3.33% (if negative, enter "0").	▶		61
Line 60 minus line 61 (if negative, enter "0")	=		62
Estimated Ontario Senior Homeowners' Property Tax Grant for 2019	=		62

The grant should be received within four to eight weeks after the taxpayer received the 2018 notice of assessment.

Registered Retirement Savings Plan (RRSP) Schedule

Table C - Calculation of RRSP/PRPP deduction in 2018

Contributions available for RRSP/PRPP deduction (table A, line 12)		
Maximum RRSP/PRPP deduction limit in 2018 (table B, line 6)		
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 208)	=	0 3

Table D - Calculation of 2018 earned income

2018 calculation in reference to 2019 RRSP/PRPP eligibility

Employment income (line 101 and part of line 104 not shown elsewhere in this calc)		1,926	1
Union, professional or like dues (line 212)	-		2
Employment expenses (line 229)	-		3
Subtotal (employment income)	=	1,926	4
Royalties for a work or invention (line 104)	+		5
Net research grants you received (line 104)	+		6
Employee profit sharing plan allocations- T4PS-Box 35 (line 104)	+		7
Supplementary unemployment benefit plan payments (line 104)	+		8
Net Income from a business (lines 135-143)	+		9
Disability payments received from the CPP or QPP (line 152)	+		10
Net rental income from real property (line 126)	+		11
Alimony or maintenance income received (line 128)	+		12
2018 contributions to an amateur athlete trust (AAT)	+		13
Subtotal - total eligible income	=	1,926	14
Current-year loss from a business (lines 135-143)			15
Current-year rental loss (line 126)	+		16
Alimony or maintenance income paid (line 220)	+		17
Subtotal - amount to be deducted	-		18
2018 earned income	=	1,926	19
Amount from line 19	1,926	x 18% ▶ =	347 A
RRSP/PRPP dollar limit for 2019		=	26,500 B
Enter the amount from line A or B, whichever is less			347 20
Total pension adjustment (PA) from 2018			- 21
Maximum RRSP/PRPP deduction in 2019 before PSPA	=	347	22

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2019

Unused Room for 2018 (table B, line 5)			1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2019 net PSPA (from RPP administrator's statement)	-		3
Eligible RRSP/PRPP Room	=	0	4
Maximum RRSP/PRPP deduction in 2019 based on 2018 earned income (table D, line 22)	+	347	5
Maximum RRSP/PRPP deduction limit for 2019	=	347	6

Table G - Calculation of RRSP/PRPP contribution limit 2019

Maximum RRSP/PRPP deduction limit for 2019 (table E, line 6)		347	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2019	=	347	3

Summary of carryforward amounts to 2019



Name: **Aghil Dashtestani**

SIN: _____

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 16
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	347	RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
Cost of labour-sponsored funds shares acquired (Jan/Feb 2019) - Federal		Supporting documents
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations (<i>see details</i>)	40	Charitable donations schedule
TUITION		
Tuition and educations amounts	18,386	Schedule 11, line 18
Tuition and educations amounts - Provincial		Schedule 11 P, last line
Interest paid on a student loan (<i>see details</i>)		Supporting documents
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 129
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479
Alberta investor tax credit (AITC)		AB428

Details	2014	2015	2016	2017	2018
Donations (excluding US Donations)					40
US Donations					
Interest paid on a student loan					

Summary of information slips - 2018

T4A

Exchange

1 University of Waterloo	T4A		
	Box	100%	Amount Share: 100.00%
[105] Scholarships, bursaries, fellowship	105	36,148.00	36,148.00

Employment income summary – 2018

Employer Name: **University of Waterloo**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - *line 101*

14 1,926 64

Employee's CPP contributions - *line 308*

16 37 62

Employee's QPP contributions - *line 308*

17

Employee's EI premiums - *line 312*

18 36 22

RPP contributions - *line 207*

20

Income tax deducted - *line 437*

22

EI insurable earnings

24 1,926 64

CPP pensionable earnings

26 1,926 64

QPP pensionable earnings

26

Board and lodging
(included in box 14)

30

Clergy's housing allowance *(included in box 30)*

30

Security options deduction 110(1)(d) - *line 249*

39

Other taxable allowances and benefits
(included in box 14)

40

Security options deduction 110(1)(d.1) - *line 249*

41

Employment commissions - *line 102*

42

Canadian Forces personnel
& police deduction - *line 244*

43

Union dues - *line 212*

44

Charitable donations - *line 349*

46

Pension adjustment - *line 206*

52

Provincial parental insurance plan

55

PPIP insurable earnings

56

Eligible retiring allowances *line 130*

66

Non-eligible retiring allowances *line 130*

67

Status Indian employee *(included in box 14)*

71

Pre-1990 past service contributions
while a contributor

74

Pre-1990 past service contributions
while not a contributor

75

Worker's compensation benefits
repaid to the employer - *line 229*

77

Employee-paid premiums for
private health services plans - *line 330*

85

Emergency services
volunteer allowance

87