

Income Tax and Benefit Return

Identification

First name and initial
Joan

Last name
Wilson

Mailing address: Apt No – Street No Street name
205-13 Queen Street

PO Box _____ RR _____

City
Toronto

Prov./Terr. Postal code
ON M6P 1Q7

ON 7

Information about you

Enter your social insurance number (SIN): 476 321 568
Year Month Day

Enter your date of birth: 1975-05-05

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

Marital status

Tick the box that applies to your marital status on December 31, 2011:

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 2011 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 2011: 1

Person deceased in 2011

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

Do not use this area

Information about your residence

Enter your province or territory of residence on **December 31, 2011**: 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 2011, enter the province or territory of self-employment: _____

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in 2011, enter the date of: _____
Month Day or _____ Month Day
entry or **departure**

 **Elections Canada** (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

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

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

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

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which 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				
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Please answer the following question:

Did you own or hold foreign property at any time in 2011 with a total cost of more than CAN\$100,000?
(see the "Foreign income" section in the guide for details) **266** Yes 1 No 2

If **yes**, complete and attach Form T1135 to your return.

If you had dealings with a non-resident trust or corporation in 2011, see the "Foreign income" section 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	21,000	00
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	1,700	00
Employment Insurance and other benefits (box 14 of the T4E slip)	119	1,950	00
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 (attach Schedule 4)	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	3,000	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	850	00
Social assistance payments	145	2,500	00
Net federal supplements (box 21 of the T4A(OAS) slip)	146		
Add lines 144, 145, and 146 (see Line 250 in the guide).		3,350	00 147 3,350 00
Add lines 101, 104 to 143, and 147.	This is your total income.	150	26,300 00

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

Net income

Enter your total income from line 150.		150	26,300	00
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 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		75	00
Universal Child Care Benefit repayment (box 12 of all RC62 slips)	213			
Child care expenses (attach Form T778)	214		3,850	00
Disability supports deduction	215			
Business investment loss	Gross 228			
		Allowable deduction	217	
Moving expenses			219	
Support payments made	Total 230			
		Allowable deduction	220	
Carrying charges and interest expenses (attach Schedule 4)	221			
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)	222			
Exploration and development expenses (attach Form T1229)	224			
Other employment expenses	229			
Clergy residence deduction	231			
Other deductions	Specify: 232			
Add lines 207 to 224, 229, 231, and 232.	233		3,925	00
Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234	22,375 00
Social benefits repayment (if you reported income on line 113, 119, or 146, see Line 235 in the guide). Use the federal worksheet to calculate your repayment.			235	
Line 234 minus line 235 (if negative, enter "0")		This is your net income.	236	22,375 00
If you have a spouse or common-law partner, see Line 236 in the guide.				

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		3,350	00
Limited partnership losses of other years	251			
Non-capital losses of other years	252			
Net capital losses of other years	253			
Capital gains deduction	254			
Northern residents deductions (attach Form T2222)	255			
Additional deductions	Specify: 256			
Add lines 244 to 256.	257		3,350	00
Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260	19,025 00

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

T1-2011

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 \$10,527	300	10,527	00	1
Age amount (if you were born in 1946 or earlier) (use the federal worksheet)	(maximum \$6,537)	301			2
Spouse or common-law partner amount (if negative, enter "0")	\$10,527 minus (his or her net income from page 1 of your return) =	303			3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")	\$10,527 minus (1,700 ⁰⁰ his or her net income) =	305	8,827	00	4
Amount for children born in 1994 or later	Number of children 366 2 x \$2,131 =	367	4,262	00	5
Amount for infirm dependants age 18 or older (use the federal worksheet and attach Schedule 5)		306			6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips	(maximum \$2,217.60)	308	866	25	7
on self-employment and other earnings (attach Schedule 8)		310			8
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$786.76)	312	373	80	9
on self-employment and other eligible earnings (attach Schedule 13)		317			10
Volunteer firefighters' amount		362			11
Canada employment amount (If you reported employment income on line 101 or line 104, see Line 363 in the guide.)	(maximum \$1,065)	363	1,065	00	12
Public transit amount		364	1,320	00	13
Children's fitness amount		365	175	00	14
Children's arts amount		370	115	00	15
Home buyers' amount		369			16
Adoption expenses		313			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			18
Caregiver amount (use the federal worksheet and attach Schedule 5)		315			19
Disability amount (for self) (Claim \$7,341 or, if you were under 18 years of age, use the federal worksheet)		316			20
Disability amount transferred from a dependant (use the federal worksheet)		318			21
Interest paid on your student loans		319			22
Your tuition, education, and textbook amounts (attach Schedule 11)		323			23
Tuition, education, and textbook amounts transferred from a child		324			24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1994 or later	330		863	00	
Minus: \$2,052 or 3% of line 236, whichever is less			671	25	
Subtotal (if negative, enter "0")			191	75	A
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5)	331				B
Add lines A and B.			191	75	332
Add lines 1 to 26.					335
Federal non-refundable tax credit rate				15 %	28
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	4,158	42	31

Go to Step 2 on the next page.

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return. 19,025 | 00 | **32**

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

	Line 32 is \$41,544 or less	Line 32 is more than \$41,544 but not more than \$83,088	Line 32 is more than \$83,088 but not more than \$128,800	Line 32 is more than \$128,800	
Enter the amount from line 32.	19,025 00				33
	0 00	41,544 00	83,088 00	128,800 00	34
Line 33 minus line 34 (cannot be negative)	19,025 00				35
	15 %	22 %	26 %	29 %	36
Multiply line 35 by line 36.	2,853 75				37
	0 00	6,232 00	15,371 00	27,256 00	38
Add lines 37 and 38.	2,853 75				39
	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 above.		2,853 75	40
Federal tax on split income (from line 5 of Form T1206)	424		• 41
Add lines 40 and 41.	404	2,853 75	▶ 2,853 75 42
Enter your total federal non-refundable tax credits from line 31 of the previous page.	350	4,158 42	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.		4,158 42	▶ 4,158 42 47
Line 42 minus line 47 (if negative, enter "0").		Basic federal tax 429	48
Federal foreign tax credit (attach Form T2209)		405	49
Line 48 minus line 49 (if negative, enter "0")		Federal tax 406	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	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
Additional tax on Registered Education Savings Plan accumulated income payments (attach Form T1172)		418	57
Add lines 55, 56, and 57.			
Enter this amount on line 420 of your return.		Net federal tax 420	58

T1-2011

Details of Dependant

Schedule 5

See the guide to find out if you can claim an amount on line 305, 306, 315, or 331 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 305 – Amount for an eligible dependant

If your marital status changed in 2011, enter the date of the change.

Month Day
▶

Do not forget to tick the box on page 1 of your return to state your marital status on December 31, 2011.

Lastname	Date of birth Year Month Day	Relationship to you	Net income in 2011	Nature of the impairment (if it applies)	Amount of claim
Wilson Jennifer	2007-02-10	daughter	1,700 00		8,827 00
Address 205-13 Queen Street Toronto ON M6P 1Q7					

Line 306, 315, or 331 – Attach a separate sheet of paper if you need more space.

Lastname	Year of birth	Relationship to you	Net income in 2011	Nature of the impairment (if it applies)	Line claimed	Amount of claim
First name						
Address						

T1-2011

Working Income Tax Benefit

Schedule 6

For more information, see Line 453 in the guide. Complete this schedule, and **attach** a copy to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2011:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A below) **and** your adjusted family net income (calculated in Part B below). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 below) is more than \$3,000. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$1,150. **Also**, depending on your situation, your adjusted family net income must be less than a certain amount to entitle you to the WITB. Refer to the chart at the bottom of the next page to find these amounts.

You cannot claim the WITB if in 2011:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2011.

Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes 1 No 2

Do you have an eligible spouse? **382** Yes 1 No 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2011. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	21,000 00 3	3
Taxable part of scholarship income reported on line 130	383 4	384 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	5	5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	385 6	386 6
Add lines 3 to 6. Enter the amount even if the result is "0".	21,000 00 7	387 0 00 7
Add the amounts from line 7 in columns 1 and 2.	Working income 21,000 00 8	

Part B – Adjusted family net income

Net income amount from line 236 of the return	22,375 00 9	9
Tax-exempt part of all income earned/received on a reserve or an allowance received as an emergency volunteer	388 10	389 10
Total of Universal Child Care Benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included in line 232 of the return)	11	11
Add lines 9, 10, and 11.	22,375 00 12	12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	13	13
Line 12 minus line 13 (if negative, enter "0")	22,375 00 14	390 14
Add the amounts from line 14 in columns 1 and 2.	Adjusted family net income 22,375 00 15	

Are you claiming the basic WITB? **391** Yes 1 No 2 If yes, complete Step 2 on the next page.

Are you claiming the WITB disability supplement for yourself? **392** Yes 1 No 2 If yes, complete Step 3 on the next page.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes 1 No 2 If yes, he or she must complete steps 1 and 3 on a separate Schedule 6.

Go to Step 2 on the next page.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2011 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1	21,000	00	16	
Base amount	3,000	00	17	
Line 16 minus line 17 (if negative, enter "0")	18,000	00	18	
Rate		25 %	19	
Multiply line 18 by line 19.	4,500	00	20	
If you had neither an eligible spouse nor an eligible dependant, enter \$944.				
If you had an eligible spouse or an eligible dependant, enter \$1,714.	1,714	00	21	
Amount from line 20 or line 21, whichever is less	1,714	00	▶	1,714 00 22
Amount from line 15 in Step 1	22,375	00	23	
Base amount:				
If you had neither an eligible spouse nor an eligible dependant, enter \$10,711.				
If you had an eligible spouse or an eligible dependant, enter \$14,791.	14,791	00	24	
Line 23 minus line 24 (if negative, enter "0")	7,584	00	25	
Rate		15 %	26	
Multiply line 25 by line 26.	1,137	60	▶	1,137 60 27
Line 22 minus line 27 (if negative, enter "0")				
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.				576 40 28

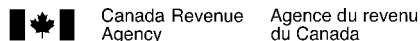
Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.		29		
Base amount	1,150	00	30	
Line 29 minus line 30 (if negative, enter "0")			31	
Rate		25 %	32	
Multiply line 31 by line 32.			33	
Amount from line 33 or \$472, whichever is less			▶	34
Amount from line 15 in Step 1			35	
Base amount:				
If you had neither an eligible spouse nor an eligible dependant, enter \$17,002.				
If you had an eligible spouse or an eligible dependant, enter \$26,216.			36	
Line 35 minus line 36 (if negative, enter "0")			37	
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.		%	38	
Multiply line 37 by line 38.			▶	39
Line 34 minus line 39 (if negative, enter "0")				40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".				41
Add lines 40 and 41.				42
Enter this amount on line 453 of your return.				42

Adjusted family net income levels

	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$17,005	less than \$26,218
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$20,149	less than \$29,363.
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$32,510



Child Care Expenses Deduction for 2011

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

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

If you are the **only person** claiming child care expenses, complete parts A and B, and, if it applies, Part D.

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

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

Part A – Total child care expenses

List the **first and last names** and the **dates of birth** of all your eligible children, even if you did not pay child care expenses for all them.

	Year Month Day
Jason Wilson	2005-05-15
Jennifer Wilson	2007-02-10

First name of each child for whom payments were made	Child care expenses paid (see note below)	Name of the child care organization or the name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
Jason	1,000 00	Donna Smith 489 304 990	
Jennifer	2,500 00	Northwest Nursery	
Jason	350 00	YMCA	2
Total	3,850 00		

Note: The maximum you can claim for expenses that relate to a stay in a boarding school (other than education costs) or an overnight camp (including an overnight sports school) is **\$175 per week** for a child included on line 1 in Part B, **\$250 per week** for a child included on line 2, and **\$100 per week** for a child included on line 3.

Enter any child care expenses included above that were incurred in 2011 for a child who was 18 or older. **6795**

Part B – Basic limit for child care expenses

Number of eligible children:

Born in 2005 or later, for whom the disability amount cannot be claimed	2 × \$	7,000 00 =	14,000 00	1
Born in 2011 or earlier, for whom the disability amount can be claimed *	× \$	10,000 00 =	6796	2
Born in 1995 to 2004, (and born in 1994 or earlier, with a mental or physical impairment, for whom the disability amount cannot be claimed)	× \$	4,000 00 =		3
Add lines 1, 2 and 3.			14,000 00	4
Enter your total child care expenses from Part A.			3,850 00	5
Enter your earned income .	21,000 00 ×	2 / 3 =	14,000 00	6
Enter the amount from line 4, 5, or 6, whichever is least .			3,850 00	7

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

Enter any child care expenses that the other person (as described under "Who can claim child care expenses?" on the attached sheet) with the higher net income deducted on line 214 of his or her 2011 return.		8
Line 7 minus line 8. If you attended school in 2011 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 214 of your return.	3,850 00	9

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

Part C – Are you the person with the higher net income?

Complete Part C if, in 2011, **another person** (as described under "Who can claim child care expenses?" on the attached sheet) with lower net income was in a situation described below. Give the name, social insurance number, and the net income of the other person, **and** tick the boxes that apply.

Name of person with lower net income	Social insurance number	Net income

- a) The other person attended school and was enrolled in a **part-time** educational program (read "Educational program" on the attached sheet).
- b) The other person attended school and was enrolled in a **full-time** educational program (read "Educational program" on the attached sheet).
- c) The other person was not capable of caring for children because of a mental or physical infirmity. That person must have been confined for a period of at least two weeks to a bed or wheelchair, or as a patient in a hospital, or other similar institution. Attach a statement from the attending physician certifying this information.
- d) The other person was not capable of caring for children because of a mental or physical infirmity, and this situation is likely to continue for an indefinite period. Attach a statement from the attending physician certifying this information.
- e) The other person was confined to a prison or similar institution for a period of at least two weeks.
- f) You and your spouse or common-law partner were, due to a breakdown in your relationship, living separate and apart at the end of 2011 and for a period of at least 90 days beginning in 2011, but you reconciled before March 1, 2012.

Line 4 (in Part B)	x	2.50 % =		10
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Multiply the amount on line 10 by the number of months in 2011 that the situation in a) existed (other than a month that includes a week that any of the situations in b) to f) existed).		11
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Multiply the amount on line 10 by the number of weeks in 2011 that any of the situations in b) to f) existed.		12
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Add lines 11 and 12.		6798	13
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Enter the amount from line 7 (in Part B) or line 13, whichever is less . If you attended school in 2011, go to Part D. Otherwise, enter this amount on line 214 of your return.			14
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Your allowable deduction

Part D – Were you enrolled in an educational program in 2011?

Complete Part D if, at any time in 2011, either of the following situations applies to you:

- You were the **only person supporting the child**, line 7 equals line 6 in Part B, and you were enrolled in an educational program (read "Educational program" on the attached sheet).
- You were the **person with the higher net income**, line 7 equals line 6 in Part B, and, at the same time in 2011, you **and another person** (as described under "Who can claim child care expenses?" on the attached sheet) were enrolled in an educational program (read "Educational program" on the attached sheet). **But first, complete Part C.**

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

Line 4 (in Part B)	x	2.50 % =		15
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Multiply the amount on line 15 by the number of weeks in 2011 during which you were enrolled in a full-time educational program. If there was another person (as described under "Who can claim child care expenses?"), he or she must also have been enrolled in a full-time educational program during the same weeks .		16
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Multiply the amount on line 15 by the number of months (other than any month that includes a week used to calculate the amount on line 16) in 2011 during which:		
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- there was no **other person** (as described under "Who can claim child care expenses?" on the attached sheet) and you were enrolled in a **part-time** educational program; or
- you and the other person were enrolled in a **full-time** or **part-time** educational program during the **same months**.

Add lines 16 and 17.		6801	18
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Line 4 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you			19
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Line 5 (in Part B) minus line 9 (in Part B) or line 14 (in Part C), whichever applies to you			20
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Enter your net income (not including amounts on lines 214 and 235).	x	2 / 3 =		21
--	---	---------	--	-----------

If you completed Part C: Line 13 (in Part C) minus line 6 (in Part B)			22
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Enter the amount from line 18, 19, 20, 21, or (if it applies) 22, whichever is least .			23
---	--	--	-----------

Enter the amount from line 9 (in Part B) or line 14 (in Part C), whichever applies to you			24
---	--	--	-----------

Add lines 23 and 24. Enter this amount on line 214 of your return.			25
--	--	--	-----------

Your allowable deduction



Ontario Tax

ON428
T1 General – 2011

Complete this form, and **attach a copy** to your return. For more information, see the related lines in the forms book.

Step 1 – Ontario non-refundable tax credits

	For internal use only				
Basic personal amount	5605	claim \$9,104	5804	9,104	00 1
Age amount (if born in 1946 or earlier) (use provincial worksheet)		(maximum \$4,445)	5808		2
Spouse or common-law partner amount					
Base amount					
Minus: his or her net income from page 1 of your return					
Result: (if negative, enter "0")		(maximum \$7,730)	▶ 5812		3
Amount for an eligible dependant					
Base amount		8,503	00		
Minus: his or her net income from line 236 of his or her return		1,700	00		
Result: (if negative, enter "0")		6,803	00	(maximum \$7,730)	▶ 5816 6,803 00 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 866 25 • 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 373 80 • 8
(amount from line 317 of your federal Schedule 1)					5829 • 9
Adoption expenses					5833 10
Pension income amount		(maximum \$1,259)			5836 11
Caregiver amount (use provincial worksheet)					5840 12
Disability amount (for self)					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	863	00		19
Enter \$2,061 or 3% of line 236 of your return, whichever is less .		671	25		20
Line 19 minus line 20 (if negative, enter "0")		191	75		21
Allowable amount of medical expenses for other dependants (use provincial worksheet)	5872				22
Add lines 21 and 22.	5876	191	75	▶	191 75 23
Add lines 1 through 18, and line 23.				5880	17,338 80 ▶ 17,338 80 24
Ontario non-refundable tax credit rate					5.05% 25
Multiply line 24 by line 25.					5884 875 61 26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		x 5.05% =			27
Amount from line 347 of your federal Schedule 9		x 11.16% =			28
Add lines 27 and 28.				5896	▶ 29
Add lines 26 and 29.					
Enter this amount on line 42.				Ontario non-refundable tax credits 6150	875 61 30

Go to Step 2 on the next page.

Step 2 – Ontario tax on taxable income

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

If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario Health Premium**.

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

Enter the amount from line 31.

Line 32 minus line 33 (cannot be negative)

Multiply line 34 by line 35.

Add lines 36 and 37.

Ontario tax on taxable income

Line 31 is \$37,774 or less	Line 31 is more than \$37,774 but not more than \$75,550	Line 31 is more than \$75,550
19,025 00 32		19,025 00 31
0 00 33	37,774 00 32	75,550 00 33
19,025 00 34		
5.05 % 35	9.15 % 35	11.16 % 35
960 76 36		
0 00 37	1,908 00 37	5,364 00 37
960 76 38		
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.

Enter your Ontario tax on split income from Form T1206.

Add lines 39 and 40.

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

Ontario dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of your federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of your federal Schedule 1

Add lines 42 to 45.

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

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 47 and 48.

Ontario surtax

(Line 49 85 | 15 minus \$4,078) × 20% (if negative, enter "0") =

(Line 49 85 | 15 minus \$5,219) × 36% (if negative, enter "0") =

Add lines 50 and 51.

Add lines 49 and 52.

960 76 39		960 76 39
6151 40		
960 76 41		

875 61 42		
-------------	--	--

6152 43		
----------------	--	--

6153 44		
----------------	--	--

6154 45		
----------------	--	--

875 61 46		
-------------	--	--

85 15 47		
------------	--	--

x 33.67% = 48		
---------------	--	--

85 15 49		
------------	--	--

If you are **not** claiming an Ontario tax reduction and the credits in Steps 5 and 6, enter the amount from line 53 on line 68 on the next page, and **complete Step 7**. Otherwise, continue below.

Step 4 – Ontario tax reduction

Basic reduction

If you had a spouse or common-law partner on December 31, 2011, **only** the individual with the **higher net income** can claim the amounts on lines 55 and 56.

Reduction for dependent children born in 1993 or later

Number of dependent children **6269** 2 × \$389 =

Reduction for dependants with a mental or physical infirmity

Number of dependants **6097** × \$389 =

Add lines 54, 55, and 56.

Enter the amount from line 57.

Enter the amount from line 53.

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

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

Ontario tax reduction claimed

210 00 54		
-------------	--	--

778 00 55		
-------------	--	--

		56
--	--	----

988 00 57		
-------------	--	--

1,976 00 58		
---------------	--	--

85 15 59		
------------	--	--

1,890 85 60		
---------------	--	--

		61
--	--	----

Enter the amount from line 61 on the previous page. _____

62

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036. _____

63

Line 62 minus line 63 _____

64

Go to Step 6.

Step 6 – Labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes 02 and 04 of LSIF tax credit certificate(s) **A** x 5% = (max. \$375) **6275** • 65

Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF tax credit certificate(s) **B** x 5% = (max. \$375) **6276** • 66

Add lines 65 and 66. **LSIF tax credit** ▶ _____

67

Line 64 minus line 67 (if negative, enter "0") _____

68

Go to Step 7.

Step 7 – 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. **Ontario Health Premium** ▶ _____

0 00 69

Add lines 68 and 69. **Ontario tax** ▶ _____

70

Ontario Health Premium	
Enter your taxable income from line 31. _____	19,025 00 1
Go to the line that corresponds to your taxable income.	
<ul style="list-style-type: none"> • If there is an Ontario Health Premium amount on that line, enter that amount on line 69 above. • Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 69 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"/> x 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"/> x 6% = <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"/> x 25% = <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"/> x 25% = <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"/> x 25% = <input type="text"/> + \$ 750 = <input type="text"/>	
more than \$200,600 ▶	\$ 900



Ontario Credits

ON479
T1 General – 2011

Complete this form, and **attach a copy** to your return to claim your Ontario credits.
For more information about these credits, read the related lines in the forms book.

Ontario children's activity tax credit

Enter your total claim for the children's activity tax credit. **6309** 290|00 × 10% = 29|00 1

Ontario political contribution tax credit

Ontario political contributions made in 2011 **6310** 2
Credit calculated for line 3 on the *Provincial Worksheet* (maximum \$1,240) 3

Ontario focused flow-through share tax credit

Enter the total expenses reported on Form T1221. **6266** × 5% = 4
Add lines 1, 3, and 4. **If you are not claiming Ontario tax credits for self-employed individuals, enter the amount from line 5 on line 479 of your return.** 29|00 5

Ontario tax credits for self-employed individuals

Number of eligible apprentices your business or partnership hired under the Ontario apprenticeship training tax credit program **6324**

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program **6325**

Are you claiming one or more of these tax credits as a member of a partnership? **6326** 1 Yes 2 No

If **yes**, enter the nine digits of your business number. **6327**

Ontario apprenticeship training tax credit

See page 8 in the forms book. **6322** • 6

Ontario co-operative education tax credit

See page 8 in the forms book. **6320** • 7

Add lines 5, 6, and 7.

Enter the result on line 479 of your return. **Ontario credits** 29|00 8



Application for the 2012 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant

ON-BEN
T1 General – 2011

Read the information about each of the payments in the Ontario forms book (pages 10 to 12) to see if you are eligible.

Complete the application areas that apply to you.

If you were married or living in a common-law relationship on December 31, 2011, 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).

Attach this completed form to your tax return.

The payments for these claims will be issued separately from your tax refund.

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, 2011, you resided in Ontario, and

- rent or property tax was paid by or for you for 2011,
- you lived in a student residence,
- you lived in a long-term care home, or
- you lived on a reserve and energy costs were paid by or for you.

Are you applying for the 2012 OEPTC? If **yes**, tick this box.

6118

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, 2011, you resided in a principal residence in Northern Ontario (see definition in forms book), and

- rent or property tax was paid by or for you for 2011,
- you lived in a long-term care home, or
- you lived on a reserve and energy costs were paid by or for you.

Are you applying for the 2012 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, 2011,

- 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 2011.

Are you applying for the 2012 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 2011

If, on December 31, 2011, 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, or the OSHPTG 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 2011.

6110 8,400 | 00

Enter the total amount of property tax paid for your principal residence in Ontario for 2011.

6112 |

Did you reside in a designated student residence in Ontario in 2011? 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 2011.

6121 |

Enter the total amount paid for your accommodation in a **public** long-term care home in Ontario for 2011.

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 entitled "Amount paid for 2011", 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 2011:

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

Address	Postal Code	Number of months resident in 2011	Amount paid for 2011	Name of landlord or municipality to whom payment was made, if applicable
13 Queen Street, Apt 205		12	8,400 00	Joe Lipman

Complete Part C if, on December 31, 2011, you and your spouse **occupied separate principal residences for medical reasons and you are choosing** to apply separately for the Ontario energy and property tax credit, the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant.

Part C – Involuntary separation

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

Draft - Do not Submit