

madan

CHARTERED ACCOUNTANT

Professional Corporation

20-145 Traders Blvd E, Mississauga ON, L4Z 3L3 • P: 905 507 9193 F: 905 507 9139 • www.madanca.com

March 29, 2017

PERSONAL AND CONFIDENTIAL

Rom Segal
123 XYZ St
Mississauga ON L3L 5L5

Mr. Segal,

Enclosed are two copies of your 2016 federal tax return. The second copy is for your records. We are also returning the information you provided us for completing the federal tax return.

Please review the federal tax return carefully to ensure that it is accurate and complete.

You are entitled to a refund of \$2,604.50. Interest is paid on your refund beginning on May 31, 2017, or the 31st day after you file your federal tax return, whichever is later.

The following form(s) should be signed and sent to the CRA, International and Ottawa Tax Services Office, Post Office Box 9769, Station T, Ottawa ON K1G 3Y4 no later than April 30, 2017.

- T1013 - Authorizing or cancelling a representative;
- T1 General Condensed - Income tax and benefit return.

If you receive a notice of assessment which differs from the federal tax return as filed, please send it to us. We must determine if the assessment is correct before the time limit for an objection expires.

Please contact us if you have any questions about your tax return.

Yours truly,

A handwritten signature in black ink that reads "Allan Madan, CPA, CA". The signature is written in a cursive style with a large, sweeping flourish under the name.

Allan Madan, CPA, CA
(905) 268-0150 x 112

MADAN CHARTERED ACCOUNTANT PC

Authorizing or Cancelling a Representative

Important: If you recently moved, update your address and contact information with the Canada Revenue Agency (CRA) online if you are registered for **My Account** at cra.gc.ca/myaccount, by telephone at **1-800-959-8281**, or in writing.

By registering for My Account, you can view, add, modify, or cancel your authorized representatives. To **immediately cancel** a representative, call us at **1-800-959-8281**.

Complete a **separate Form T1013** for each account (Part 1) and representative (Part 2).

Do **not** complete a new form every year if there are no changes.

See the attached information sheet if you need help completing this form.

Part 1 – Taxpayer information

Complete the line that applies.

SIN, TTN or ITN

123 234 345

First name : Rom

Last name: Segal

Trust account number

T

Trust name:

T5 filer identification number

HA

Filer name:

Part 2 – Representative information and authorization

Complete section A or B, as applicable.

A. Authorize online access for all tax years (including access by telephone, in person, and in writing)

Rep ID

First name :

Last name:

Group ID

Group name:

Business number (BN)

832201768

Business name: MADAN CHARTERED ACCOUNTANT PC

Representative mailing address: 145 TRADERS BLVD. Suite 20 MISSISSAUGA ON L4Z3L3

Enter the **level of authorization** (level 1 or 2):

Level 2

Notes

A representative of a trust account will have access to **all** tax years with **no** online access.

If you have a "**care of**" address on your account, we will send you a letter asking you to call the CRA to authorize the online access.

B. Authorize access by telephone, in person, and in writing (no online access)

First name:

Last name:

Business name:

Telephone:

Ext:

Fax:

Tick the appropriate box and indicate the level of authorization:

All tax years (past, present, and future)

Level of authorization (level 1 or 2)

or

Specific tax year(s) with the level of authorization (level 1 - disclose, or level 2 - disclose/request changes) indicated for **each** tax year.

Tax year(s)														
Level of authorization														

Protected B when completed

Part 3 – Authorization expiry date

Enter an expiry date, if applicable. Your representative's access to your information will stay in effect until **you or your representative** cancel it, or we are notified of your death.

Year Month Day

Part 4 – Cancel your representative

Complete this section to cancel your representative(s) and remove their access to your information. Tick the appropriate box.

Cancel **all** representatives
or

Cancel the representative listed below:

Rep ID

First name : _____

Last name: _____

Group ID

Group name: _____

Business number (BN)

Business name: _____

Go to **My Account** at cra.gc.ca/myaccount to view all representatives with access to your information.

Part 5 – Signature and date

If you are the **taxpayer**, you must **sign** and **date** this form. If you are the **legal representative**, you must **tick** the box below, and **sign** and **date** this form.

I am the legal representative for this taxpayer or estate/trust (executor/administrator, power of attorney, the legal guardian or the trustee or custodian of this trust account).

Important: You must send a **complete** copy of the **legal document** giving you the authority to act in this capacity to the taxpayer's tax centre. Read the attached information sheet for tax centre addresses.

If **two or more** legal representatives are acting **jointly** on the taxpayer's behalf, **each** legal representative must sign below.

Rom Segal

Name of taxpayer, legal representative(s) or corporate officer(s)

Name of corporation and title of corporate officer(s)

X

Signature of taxpayer, legal representative(s), or corporate officer(s)
a parent (if taxpayer is under the age of 16),
a witness (when signed with a mark)

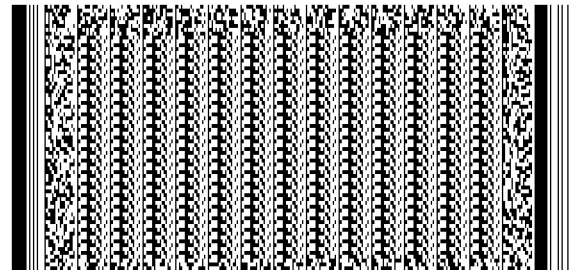
Year Month Day

2017-03-29

Date of signature

If your representative has not electronically submitted this form on your behalf then it must be submitted **within six months** of the date of signature. If not, it will not be processed.

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in your request not being accepted. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Banks CRA PPU 005, CRA PPU 015, CRA PPU 063, CRA PPU 140, CRA PPU 178 and CRA PPU 218.



Income Tax and Benefit Return

Non-resident

Step 1 – Identification and other information

ON **7**

Identification

First name and initial
Rom

Last name
Segal

Mailing address: Apt No – Street No Street name
123 XYZ St

PO Box _____ RR _____

City
Mississauga

Prov./Terr. Postal code
ON L3L 5L5

Information about you

Enter your social insurance number (SIN): 123 234 345

Enter your date of birth: Year Month Day
1955-02-22

Your language of correspondence: English Français

Votre langue de correspondance :

Is this return for a deceased person?

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

Marital status

Tick the box that applies to your marital status on December 31, 2016:

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

Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 17 of the guide.
Enter an email address:

Information about your residence

Enter your province or territory of residence on **December 31, 2016**: Ontario

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

If you were self-employed in 2016, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes **in 2016**, enter the date of: Month Day or Month Day
entry departure

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

Enter his or her SIN: 456 567 678

Enter his or her first name: Ella


Enter his or her net income for 2016 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 2016: 1

Do not use this area

 **Elections Canada** (For more information, see page 19 in the guide.)

- A) Do you have Canadian citizenship? Yes 1 No 2
Answer the following question **only if you have Canadian citizenship**.
- 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				
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Step 1 – Identification and other information (continued)

Protected B when completed **2**

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 2016, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. **266** Yes 1 No 2

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

If you had dealings with a non-resident trust or corporation in 2016, see "Other foreign property" in the guide.

Step 2 – 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 (box 14 of all T4 slips)		101	70,201	05
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		115		
Elected split-pension amount (attach Form T1032)		116		
Universal child care benefit (UCCB)		117		
UCCB amount designated to a dependant	185			
Employment insurance and other benefits (box 14 of the T4E slip)		119		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)		120		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (attach Schedule 4)		121		
Net partnership income: limited or non-active partners only		122		
Registered disability savings plan income		125		
Rental income	Gross 160		Net 126	
Taxable capital gains (attach Schedule 3)			127	
Support payments received	Total 156		Taxable amount 128	
RRSP income (from all T4RSP slips)			129	
Other income 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 in the guide).			147	
Add lines 101, 104 to 143, and 147.		This is your total income.	150	70,201 05

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

Step 3 – Net income

Enter your total income from line 150.	150	70,201	05
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	6,112	56
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208		
PRPP employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (attach Form T1032)	210		
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212		
Universal child care benefit repayment (box 12 of all RC62 slips)	213		
Child care expenses (attach Form T778)	214		
Disability supports deduction	215		
Business investment loss	Gross 228	Allowable deduction 217	
Moving expenses		219	
Support payments made	Total 230	Allowable deduction 220	
Carrying charges and interest expenses (attach Schedule 4)	221		
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222		
Exploration and development expenses (attach Form T1229)	224		
Other employment expenses	229		
Clergy residence deduction	231		
Other deductions	Specify: 232		
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233	6,112	56
Line 150 minus line 233 (if negative, enter "0")			
		This is your net income before adjustments.	
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.	235		
Line 234 minus line 235 (if negative, enter "0")			
If you have a spouse or common-law partner, see line 236 in the guide.			
		This is your net income.	
	236	64,088	49

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Employee home relocation loan deduction (box 37 of all T4 slips)	248		
Security options deductions	249		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250		
Limited partnership losses of other years	251		
Non-capital losses of other years	252		
Net capital losses of other years	253		
Capital gains deduction	254		
Northern residents deductions (attach Form T2222)	255		
Additional deductions	Specify: 256		
Add lines 244 to 256.	257		
Line 236 minus line 257 (if negative, enter "0")			
		This is your taxable income.	
	260	64,088	49

Step 5 – Federal tax and provincial or territorial tax

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

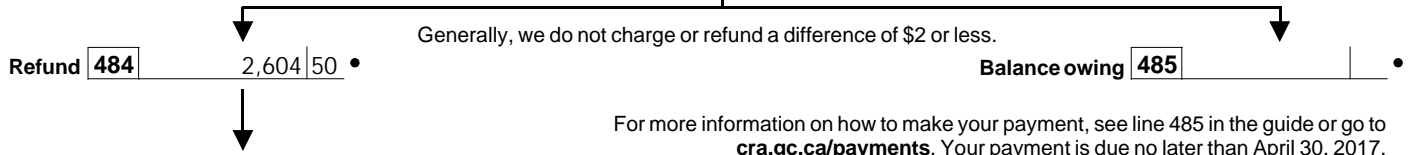
Step 6 – Refund or balance owing

Protected B when completed **4**

Net federal tax: enter the amount from line 64 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	9,873	75
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421		
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430		
Social benefits repayment (amount from line 235)	422		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428	3,889	94
Add lines 420, 421, 430, 422, and 428.	This is your total payable.		435 13,763 69 •
Total income tax deducted	437	16,368	19 •
Refundable Quebec abatement	440		•
CPP overpayment (enter your excess contributions)	448		•
Employment insurance overpayment (enter your excess contributions)	450		•
Refundable medical expense supplement (use the federal worksheet)	452		•
Working income tax benefit (WITB) (attach Schedule 6)	453		•
Refund of investment tax credit (attach Form T2038(IND))	454		•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456		•
Employee and partner GST/HST rebate (attach Form GST370)	457		•
Children's fitness tax credit Eligible fees 458 x 15%	459		•
Eligible educator school supply tax credit Supplies expenses 468 x 15%	469		•
Tax paid by instalments	476		•
Provincial or territorial credits (attach Form 479 if it applies)	479		•
Add lines 437 to 479.	These are your total credits.		482 16,368 19 ▶ 16,368 19
Line 435 minus line 482	This is your refund or balance owing.		483 -2,604 50

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.



For more information on how to make your payment, see line 485 in the guide or go to cra.gc.ca/payments. Your payment is due no later than April 30, 2017.

Direct deposit – Enrol or update (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

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 Ontario opportunities fund	Amount from line 484 above	_____	1
You can help reduce Ontario's debt by completing this area to donate some or all of your 2016 refund to the Ontario opportunities fund. Please see the provincial pages for details.	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 _____ Date 2017-03-29

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

Name of preparer: MADAN CHARTERED ACCOUNTANT PC

Telephone: (905) 268-0150

EFILE number (if applicable): **489** G8733

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 and request correction if there are errors or omissions. Refer to Info Source cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 005.

Do not use this area	487	488	_____	• 486	_____	•
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T1-2016

Federal Tax

Schedule 1

This is **Step 5** in completing your return. Complete this schedule and **attach** a copy to your return.
For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$11,474	300			1
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	301			2
Spouse or common-law partner amount (attach Schedule 5)		303			3
Amount for an eligible dependant (attach Schedule 5)		305			4
Family caregiver amount for infirm children under 18 years of age					
Number of children for whom you are claiming the family caregiver amount	352 x \$2,121 =	367			5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306			6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	2,479	95	7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310			8
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$955.04)		312	930	60	9
on self-employment and other eligible earnings (attach Schedule 13)		317			10
Volunteer firefighters' amount		362			11
Search and rescue volunteers' amount		395			12
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,161)	363			13
Public transit amount		364			14
Children's arts amount		370			15
Home accessibility expenses (attach Schedule 12)		398			16
Home buyers' amount		369			17
Adoption expenses		313			18
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			19
Caregiver amount (attach Schedule 5)		315			20
Disability amount (for self) (claim \$8,001 , or if you were under 18 years of age, use the federal worksheet)		316			21
Disability amount transferred from a dependant (use the federal worksheet)		318			22
Interest paid on your student loans		319			23
Your tuition, education, and textbook amounts (attach Schedule 11)		323			24
Tuition, education, and textbook amounts transferred from a child		324			25
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			26
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	330			27	
Enter \$2,237 or 3% of line 236 of your return, whichever is less .				28	
Line 27 minus line 28 (if negative, enter "0")				29	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331			30	
Add lines 29 and 30.				332	31
Add lines 1 to 26, and line 31.				335	32
Federal non-refundable tax credit rate				15 %	33
Multiply line 32 by line 33.				338	34
Donations and gifts (attach Schedule 9)				349	35
Add lines 34 and 35.					
Enter this amount on line 48 on the next page.				350	36
Total federal non-refundable tax credits				773	58

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.			64,088		49	37	
Complete the appropriate column depending on the amount on line 37.	Line 37 is \$45,282 or less	Line 37 is more than \$45,282 but not more than \$90,563	Line 37 is more than \$90,563 but not more than \$140,388	Line 37 is more than \$140,388 but not more than \$200,000	Line 37 is more than \$200,000		
Enter the amount from line 37.		64,088	49			38	
Line 38 minus line 39 (cannot be negative)	0 00	45,282	00	90,563	00	200,000 00	39
		18,806	49				40
Multiply line 40 by line 41.	15 %	20.5 %		26 %	29 %	33 %	41
		3,855	33				42
	0 00	6,792	00	16,075	00	29,029 00	43
Add lines 42 and 43.		10,647	33				44

Step 3 – Net federal tax

Enter the amount from line 44.			10,647	33	45			
Federal tax on split income (from line 5 of Form T1206)		424			46			
Add lines 45 and 46.		404		10,647	33	10,647 33	47	
Enter your total federal non-refundable tax credits from line 36 on the previous page.		350		773	58	48		
Federal dividend tax credit		425				49		
Minimum tax carryover (attach Form T691)		427				50		
Add lines 48, 49, and 50.				773	58	773 58	51	
Line 47 minus line 51 (if negative, enter "0")						Basic federal tax 429	9,873 75	52
Federal foreign tax credit (attach Form T2209)					405			53
Line 52 minus line 53 (if negative, enter "0")						Federal tax 406	9,873 75	54
Total federal political contributions (attach receipts)	409			55				
Federal political contribution tax credit (use the federal worksheet)			(maximum \$650)	410			56	
Investment tax credit (attach Form T2038(IND))				412			57	
Labour-sponsored funds tax credit (see lines 413, 414, 411 and 419 in the guide)								
Net cost of shares of a federally registered fund	411		Allowable credit	419			58	
Net cost of shares of a provincially registered fund	413		Allowable credit	414			59	
Add lines 56 to 59.				416			60	
Line 54 minus line 60 (if negative, enter "0")						417	9,873 75	61
If you have an amount on line 46 above, see Form T1206.								
Working income tax benefit advance payments received (box 10 of the RC210 slip)						415		62
Special taxes (see line 418 in the guide)						418		63
Add lines 61, 62, and 63.								
Enter this amount on line 420 of your return.						Net federal tax 420	9,873 75	64

T1-2016 Donations and Gifts Schedule 9

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

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged		1,000	00	1
Donations made to government bodies (government of Canada, a province or territory, a registered municipality in Canada, or a registered municipal or public body performing a function of government in Canada)	329			2
Donations made to registered universities outside Canada that are prescribed	333			3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	334			4
Add lines 1 to 4.	Total eligible amount of charitable donations	1,000	00	5
Enter your net income from line 236 of your return.	64,088	49	6	6
				7

Note: If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337	8		
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339	9		
Add lines 8 and 9.		10		11
Enter the total of lines 7 and 11 or the amount on line 236 of your return, whichever is less.				12
	Total donations limit	48,066	37	
Allowable charitable donations (enter the amount from line 5 or line 12, whichever is less)	340	1,000	00	13
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342			14
Add lines 13 and 14.		1,000	00	15
Enter \$200 or the amount from line 15, whichever is less.		200	00	16
Line 15 minus line 16. If your taxable income is less than \$200,000 , enter "0" at line 26 and continue on line 28. Otherwise, complete lines 18 to 27, before continuing on line 28.				17

Enter the amount from line 17.				18
Enter the amount of donations included at line 15 that were made before 2016.	354			19
Line 18 minus line 19 (if negative, show it in brackets)				20
Enter the amount from line 16 or line 19, whichever is less.				21
Add lines 20 and 21.				22
Enter your taxable income from line 260 of your return.				23
Income threshold		200,000	00	24
Line 23 minus line 24 (if negative enter "0")				25
If you did not complete lines 18 to 25, enter "0". Otherwise, enter the amount from line 22 or line 25, whichever is less.				26
If you did not complete lines 18 to 27, enter the amount from line 17. Otherwise, enter the result of line 17 minus line 26.		800	00	28
Enter the amount from line 16.		200	00	30

First-time donor's super credit (FDSC)

For the purpose of the FDSC, you will be considered a first-time donor if neither you nor your spouse or common-law partner has claimed and been allowed a charitable donations tax credit for any year after 2007.

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

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

Enter the amount of gifts of money* made after March 20, 2013.	(Maximum \$1,000)	343		
Add lines 27, 29, 31, and 33.				33
Enter this amount on line 349 of Schedule 1.	Donations and gifts	262	00	34

* The amount claimed on line 343 must also be claimed on line 340 by you or your spouse or common-law partner. If the donations are shared, the combined amount on line 343 for you and your spouse or common-law partner cannot be more than the combined amount claimed on line 340 by both of you.

Charitable Donations – Federal

List of charitable donations

	Amount	U.S.	Government
	1,000 00		

Summary of donations for the current year

	Exchange rate	U.S.	Canada
Total charitable donations	x 1.300000 =		1,000 00
Donations made by a graduated rate estate (GRE)	x 1.324806 =		
Total donations on slips			+
Donations made by the spouse			+
Donations transferred to the spouse			-
Donations for religious studies (T1)			+
Total gifts to the government			+
Gift of a work of art			+
Donations made to prescribed universities outside Canada			+
Donations made to the United Nations, its agencies and certain charitable organizations outside Canada			+
Ontario Opportunities Fund (for Ontario residents only)			+
Total			= 1,000 00

Donations limited to 75% of net income

	Exchange rate	U.S.	Canada	Total
Net income x 75%			48,066 37 A	
Gifts of depreciable property				
Taxable capital gains			+	
Capital gains deduction			-	
Subtotal			=	B
Line B x 25%				C
Add lines A and C			48,066 37	
U.S. claim			-	
Annual limit			= 48,066 37	
Donations for the current year	+		1,000 00	1,000 00
Donations carried forward from prior years	+			
Donations for the current year made by the spouse	+			
Donations for the current year transferred to the spouse	-			
Donations from prior years made by the spouse	+			
Donations from prior years transferred to the spouse	-			
Total donations	=		1,000 00	1,000 00
Donations claimed on line 340 of Schedule 9	-		1,000 00	1,000 00 D
Subtotal	=			
Donations expired in the year	-			
Balance to carryforward	=			

Calculation of the tax credit

Total donations claimed (line D)		1,000 00 G		
Enter \$ 200 or the amount from line G, whichever is less	-	200 00 H	x 15.00 %	30 00
If the taxable income is over \$200,000, enter the portion of the current year donations over \$200 or the portion of the taxable income over \$200,000, whichever is less.	-		I x 33.00 %	+
Line G minus line H minus line I	=	800 00	x 29.00 %	+
Donations claimed on line 349 of Schedule 1	=			262 00

T1-2016

Statement of World Income

Complete this schedule and **attach it** to your return if you were a non-resident of Canada or a deemed non-resident of Canada for all of 2016 (including if you are electing under section 217 and/or section 216.1 of the *Income Tax Act*).

Report all of your income in Canadian dollars. If you need more space, attach a separate sheet of paper.

Income from Canadian sources

Enter the amount from line 236 on your return.	64,088	49	1	
Net interest and other investment income			2	
Net rental income			3	
Other Canadian-source income (specify):			4	
Add lines 1 to 4.	64,088	49		▶ 64,088 49 5

Income from sources outside Canada

Net employment income	139,098	95	6	
Net pension income			7	
Net interest and other investment income			8	
Taxable capital gains			9	
Net rental income			10	
Net business income			11	
Other foreign-source income (specify):			12	
Add lines 6 to 12.	139,098	95		▶ 139,098 95 13
Add lines 5 and 13.				▶ 167 203,187 44 14
Enter the total of the amounts on lines 248 to 256 of your return that apply only to your Canadian-source employment and business income and taxable capital gains from disposing of taxable Canadian property.				15
Line 14 minus line 15 (if negative, enter "0")				169 203,187 44 16

T1-2016

Allowable Amount of Non-Refundable Tax Credits

To determine your allowable amount of federal and provincial or territorial non-refundable tax credits, complete the calculation below.

Enter the amount from line 236 of your return.	64,088	49	x 100 =	31.54 %	A
Enter the amount from line 14 of Schedule A.	203,187	44			

If the result from line A is 90% or more

Your allowable amount of **federal** non-refundable tax credits is the amount on line 350 of your Schedule 1.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits, if applicable, is the amount on line 6150 of Form 428.

If the result from line A is less than 90%

Your allowable amount of **federal** non-refundable tax credits is 15% of the total of the amounts on lines 308, 312, 316, 317, 319, and 323 (other than the education and textbook amounts) **plus** the amount on line 349 of your Schedule 1.

Your allowable amount of **provincial** or **territorial** non-refundable tax credits is: the total of the amounts on lines 5824, 5829, 5832, 5844, 5852, and 5856 (other than the education and textbook amounts), **multiplied** by the provincial or territorial lowest tax rate on Form 428 for the province or territory where you earned employment income in Canada or income from a business that had a permanent establishment in Canada, **plus** the amount on line 5896.

Enter your allowable amount of **federal** non-refundable tax credits on line 350 of Schedule 1.

Enter your allowable amount of **provincial** or **territorial** non-refundable tax credits on line 6150 of Form 428.

T1-2016

Information About your Residency Status

If you are completing a provincial or territorial form and any of the following situations applied to you for all of 2016, complete this schedule by ticking the appropriate box and **attach it** to your return.

- You were a non-resident of Canada **177** Yes 1
- You were a deemed non-resident of Canada **177** Yes 2
- You were a factual resident of Canada **177** Yes 5

For more information on residency status, see Income Tax Folio S5-F1-C1, *Determining an Individual's Residence Status*.
For information on which tax package you should use, see "Which forms book or tax guide should you use?" on page 5 of Guide T4058, *Non-Residents and Income Tax*. If you are a deemed resident of Canada or a part-year resident, **do not** complete this schedule.

Note

If you were a non-resident or a deemed non-resident of Canada reporting income from employment in Canada, or from a business that had a permanent establishment in Canada, enter the province or territory where you earned the income on the "Enter your province or territory of residence on December 31, 2016" line on page 1 of your return, under "Information about your residence."



Ontario Tax

ON428
T1 General – 2016

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

Step 1 – Ontario non-refundable tax credits

	For internal use only			
Basic personal amount	claim \$10,011	5804		1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,888)	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 \$8,500)	5812		3
Amount for an eligible dependant				
Base amount				
Minus: his or her net income from line 236 of his or her return				
Result: (if negative, enter "0")	(maximum \$8,500)	5816		4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)		5820		5
CPP or QPP contributions:				
(amount from line 308 of your federal Schedule 1)		5824	2,479 95	• 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	930 60	• 8
(amount from line 317 of your federal Schedule 1)		5829		• 9
Adoption expenses	(maximum \$12,214)	5833		10
Pension income amount	(maximum \$1,384)	5836		11
Caregiver amount (use the <i>Provincial Worksheet</i>)		5840		12
Disability amount (for self) (Claim \$8,088 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)		5844		13
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5848		14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852		15
Your tuition and education amounts (use and 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 (use and attach Schedule ON(S2))		5864		18
Medical expenses:				
(Read line 5868 in the forms book.)	5868		19	
Enter \$2,266 or 3% of line 236 of your return, whichever is less .			20	
Line 19 minus line 20 (if negative, enter "0")			21	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872		22	
Add lines 21 and 22.	5876		▶	23
Add lines 1 to 18, and line 23.		5880	3,410 55	24
Ontario non-refundable tax credit rate			5.05%	25
Multiply line 24 by line 25.		5884	172 23	26
Donations and gifts:				
Amount from line 16 of your federal Schedule 9	200 00	x 5.05% =	10 10	27
Amount from line 17 of your federal Schedule 9	800 00	x 11.16% =	89 28	28
Add lines 27 and 28.	5896		99 38	▶ 29
Add lines 26 and 29.				
Enter this amount on line 42.		Ontario non-refundable tax credits	6150	271 61
				30

Continue 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.	Line 31 is \$41,536 or less	Line 31 is more than \$41,536 but not more than \$83,075	Line 31 is more than \$83,075 but not more than \$150,000	Line 31 is more than \$150,000 but not more than \$220,000	Line 31 is more than \$220,000	
Enter the amount from line 31		64,088 49				64,088 49 31
Line 32 minus line 33 (cannot be negative)	0 00	41,536 00	83,075 00	150,000 00	220,000 00	
		22,552 49				
	5.05 %	9.15 %	11.16 %	12.16 %	13.16 %	
Multiply line 34 by line 35.		2,063 55				
	0 00	2,098 00	5,898 00	13,367 00	21,879 00	
Add lines 36 and 37.						
Ontario tax on taxable income		4,161 55				

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.

Line 41 minus line 42 (if negative, enter "0")

Ontario minimum tax carryover:

Enter the amount from line 43.

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

Line 44 minus line 45 (if negative, enter "0").

Amount from line 427 of your federal Schedule 1

x 33.67% =

Enter the amount from line 46 or 47, whichever is less.

Line 43 minus line 48 (if negative, enter "0")

Ontario surtax

Enter the amount from line 49.

Enter the amount from line 40.

Line 50 minus line 51 (if negative, enter "0")

Complete lines 53 to 55 only if the amount on line 52 is **more than \$4,484**.

Otherwise, enter "0" on line 55 and continue completing the form.

(Line 52 3,889 | 94 minus \$4,484) x 20% (if negative, enter "0") =

(Line 52 3,889 | 94 minus \$5,739) x 36% (if negative, enter "0") =

Add lines 53 and 54.

Add lines 49 and 55.

Ontario dividend tax credit:

Enter your Ontario dividend tax credit from line 6152 of the *Provincial Worksheet*.

Line 56 minus line 57 (if negative, enter "0")

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 59 of the *Provincial Worksheet*.

Add lines 58 and 59.

4,161 55	39
6151	• 40
4,161 55	41
271 61	42
3,889 94	43

3,889 94	44
	45
3,889 94	46
	47

6154	• 48
3,889 94	49

3,889 94	50
	51
3,889 94	52

	53
	54
▶	55
3,889 94	56

6152	• 57
3,889 94	58

	59
3,889 94	60

Continue on the next page.

Enter the amount from line 60 on the previous page. 3,889 | 94 **61**

If you are **not** claiming an Ontario tax reduction, there is an amount on line 59, or the amount on line 61 is "0", enter the amount from line 61 on line 69 and continue completing the form. Otherwise, complete lines 62 to 68 to calculate the Ontario tax reduction.

Step 4 – Ontario tax reduction

Basic reduction			62	
If you had a spouse or common-law partner on December 31, 2016, only the individual with the higher net income can claim the amounts on lines 63 and 64.				
Reduction for dependent children born in 1998 or later				
Number of dependent children 6269	x \$427 =		63	
Reduction for dependants with a mental or physical impairment				
Number of dependants 6097	x \$427 =		64	
Add lines 62, 63, and 64.			65	
Enter the amount from line 65.	x 2 =		66	
Enter the amount from line 61.		3,889 94	67	
Line 66 minus line 67 (if negative, enter "0")	Ontario tax reduction claimed		▶	68
Line 61 minus line 68 (if negative, enter "0")				3,889 94 69

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.			70
Line 69 minus line 70 (if negative, enter "0")		3,889 94	71

Step 6 – 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% =	72
Line 71 minus line 72 (if negative, enter "0")			3,889 94 73

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 on the next page.	Ontario health premium	▶	0 00 74
Add lines 73 and 74. Enter the result on line 428 of your return.	Ontario tax		3,889 94 75

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 31. 0|00.1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 74.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 74.

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

See the privacy notice on your return.

Next Year RRSP Deduction Limit

Step 1 – Calculation of the unused RRSP deduction room at the end of 2016

2016 RRSP deduction limit			1
Total RRSP contributions deducted on line 208	-		2
2016 employer PRPP contribution amount	-		3
Contributions to a United States retirement plan or a foreign employer-sponsored pension plan (RC267/RC268/RC269)	-	5,148	08 4
Unused RRSP deduction room at the end of 2016. (This amount can be negative.)	=	-5,148	08 5

Step 2 – 2017 RRSP dollar limit

2016 earned income	70,201	05	x 18%	=	12,636	19	6
RRSP dollar limit for 2017					26,010	00	7
Enter the amount from line 6 or 7, whichever is less				=	12,636	19	8

Step 3 – 2016 pension adjustment (PA)

2016 PA (the total from box 52 of 2016 T4 slips and box 034 of 2016 T4A slips)	-		9
Line 8 minus line 9 (if negative, enter "0")	=	12,636	19 10

Step 4 – 2017 pension adjustment reversal (PAR)

PAR (the total from box 2 of 2017 T10 slips)	+		11
Line 10 plus line 11 (enter amount on line 19)	=	12,636	19 12

Step 5 – 2017 net past service pension adjustment (PSPA)

Exempt PSPA for 2016 (the total from box 2 of T215 slips)			13
Certified PSPA for 2017 (line A in Part 3 of Form T1004, <i>Applying for the Certification of a Provisional PSPA</i>)	+		14
Line 13 plus line 14	=		15
Qualifying withdrawals for 2017 (Part 3 of Form T1006, <i>Designating an RRSP Withdrawal as a Qualifying Withdrawal</i>)	-		16
2017 net PSPA (This amount can be negative.)	=		17

Step 6 – 2017 RRSP deduction limit

2016 unused RRSP deduction		-5,148	08	18
Amount from line 12	+	12,636	19	19
Line 18 plus line 19	=	7,488	11	20
2017 net PSPA from line 17	-			21
2017 RRSP deduction limit (if negative, enter "0")	=	7,488	11	22

Step 7 – 2017 unused RRSP deduction room

Amount from line 20		7,488	11	23
Amount from line 21	-			24
2017 unused RRSP deduction room that can be carried forward to 2018 (This amount can be negative.)	=	7,488	11	25

Step 8 – 2017 RRSP contribution

RRSP deduction limit for 2017		7,488	11	26
Undeducted RRSP contributions carried forward	-			27
Line 26 minus line 27	=	7,488	11	28
Excess contribution of \$2,000 permitted	+	2,000	00	29
Maximum contributions that may be made to RRSPs for 2017 (except for transfers)	=	9,488	11	30

Employee Contributions to a United States Retirement Plan for 2016 – Temporary Assignments

Complete this form if you are temporarily working in Canada and you continue to participate in a qualifying retirement plan offered by your employer in the United States (U.S.).

You may be able to claim a deduction for the contributions you made to the U.S. plan on your Canadian income tax and benefit return. A 401(k) arrangement is among the qualifying U.S. retirement plans. For a complete list of qualifying U.S. retirement plans, go to fin.gc.ca/treaties-conventions/us_annexb-eng.asp (paragraph 10).

Notes

If you are a Canadian resident who commutes or otherwise travels to the U.S. to perform employment services, and you are a member of a qualifying retirement plan of your employer in the U.S., see Form RC268, *Employee Contributions to a United States Retirement Plan for 2016 – Cross-Border Commuters*.

If you contributed to an employer-sponsored pension plan or to a social security arrangement in a country other than the U.S., see Form RC269, *Employee Contributions to a Foreign Pension Plan or Social Security Arrangement for 2016 – Non-United States Plans or Arrangements*.

You can deduct your contributions to your U.S. retirement plan on your Canadian income tax and benefit return if **all** of the following conditions are met:

- The remuneration you received for the services you performed as an employee in Canada is taxable in Canada.
- Just before you began performing services in Canada, you were participating in the U.S. plan and you were not a resident of Canada.
- The contributions are attributable to employment services you performed in Canada and were made during the period you performed the services.
- You are not accruing benefits in, or contributing to, a registered pension plan, deferred profit-sharing plan, registered retirement savings plan (RRSP), specified pension plan or pooled registered pension plan in Canada for the period during which you performed the services.
- You have not performed services in Canada for the same employer (or a related employer) for more than 60 of the 120 months preceding 2016.

Do not attach any statements of your contributions to your return, but keep them in case we ask to see them.

Report all amounts in Canadian dollars. To get the average exchange rates, go to cra.gc.ca/exchangerates.

Calculating your deduction

Amount of your 2016 contributions to the United States (U.S.) retirement plan	14,300		00	1
Amount of contributions that would qualify for tax relief in the U.S. if you were a resident of the U.S. and performed your services in the U.S.	5,148		08	2
Enter the amount from line 1 or line 2, whichever is less .	5124		5,148	08 3
Add the amount from line 3 to the amount on line 207 of your return.				

Pension adjustment

If you receive a T4 slip, your employer will have to calculate and report a pension adjustment (PA) to the Canada Revenue Agency. Enter on line 206 of your return the total of all amounts shown in box 52 of your T4 slips. The PA will reduce your RRSP contribution room for 2017.

If you do not receive a slip showing your PA, calculate and report it as follows:

Your resident compensation of 2016*	5122		4	4
Rate	18%		▶	5
Multiply line 4 by 18%.				5
Money purchase limit of 2016	26,010		00	6
Enter the amount from line 5 or line 6, whichever is less .	5123			7

Add the amount from line 7 to the amount on **line 206** of your return.

* Your **resident compensation** for 2016 is the total of your salaries, wages, and other amounts from your employment with the employer in question, excluding amounts that are exempt from income tax in Canada by virtue of the Canada–U.S. tax convention.

See the privacy notice on your return.