

2013 Tax Return Summary

Taxpayer personal information SIN <u>527 000 061</u> Name <u>Musician, Buddy-Chapter 4 Problem</u> Care of _____ Street address <u>111 WWW Street</u> Apt # _____ P.O. Box, R.R. _____ City <u>Vancouver</u> Province <u>BC</u> Postal code <u>V4H 3W4</u> Home phone <u>(604) 111-1111</u> Birthdate <u>1946-08-28</u> Marital status <u>Married</u>	Spousal information SIN <u>527 000 129</u> Name <u>Musician, Natasha</u> Birthdate <u>1988-06-06</u> Filing Province of residence on 2013/12/31 <u>British Columbia</u> Apply for GST/HST credit? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No EFILE this return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Is return discounted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Use preparer address for: _____ Notice of Assessment and Refund
---	---

Total income			
Employment income (box 14 on all T4 slips)	101	16,500 00	
Total income	150	16,500 00	▶ 16,500 00

Net income			
Net income	236	16,500 00	

Taxable income			
Taxable income	260	16,500 00	

Non-refundable tax credits			
Basic personal amount	claim \$11,038	300	11,038 00
Age amount (if you were born in 1948 or earlier)	(maximum \$6,854)	301	6,854 00
Spouse or common-law partner amount (if negative, enter "0")		303	6,238 00
Amount for children born in 1996 or later			
Number of children for whom you are not claiming			
the family caregiver amount	366	5	x \$ 2,234 = 11,170 00
Amount for children born in 1996 or later			▶ 367 11,170 00
Employment Insurance premiums from box 18 on all T4 slips	(maximum \$891.12)	312	301 95 •
Canada employment amount (see the guide)	(maximum \$1,117)	363	1,117 00
Caregiver amount		315	11,020 00
Disability amount transferred from a dependant		318	7,697 00
Medical expenses (attach receipts)	330		2,800 00
Minus: \$2,152 or 3% of line 236, whichever is less			495 00
Subtotal			2,305 00
Allowable amount of medical expenses for other dependants	331		1,125 00
Add lines 30 and 31.			▶ 332 3,430 00
Add lines 1 to 26		335	58,865 95
Multiply the amount on line 26 by 15%			= 338 8,829 89
Total federal non-refundable tax credits: 27 and 28.	350		8,829 89

Refund or Balance owing			
		Total payable	435
Total income tax deducted (from all information slips)	437	500 00	•
Refundable medical expense supplement	452	857 50	•
Working income tax benefit (attach Schedule 6)	453	1,952 00	•
Tax paid by instalments	476	4,000 00	•
Provincial or territorial tax credits	479	150 00	•
	Total credits	482	7,459 50
		Total payable minus total credits	(7,459 50)
		Refund	484
			7,459 50

2014 Estimated			
GST/HST credit	Annual	1,241 00	Quarterly 310 00
Provincial tax credit	Annual	404 00	Quarterly 101 00
RRSP contribution limit			2,970 00

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

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

BC 7

Identification

First name and initial Buddy-Chapter 4 Problem		
Last name Musician		
Care of		
Mailing address: Apt No – Street No Street name 111 WWW Street		
PO Box	RR	
City Vancouver	Prov./Terr. BC	Postal Code V4H 3W4

Information about you

Enter your social insurance number (SIN)	527 000 061	
Enter your date of birth:	Year/Month/Day 1946-08-28	
Your language of correspondence:	English	Français
Votre langue de correspondance :	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Is this return for a deceased person?If this return is for a **deceased person**, enter the date of death: Year/Month/Day**Your marital status on December 31, 2013**

(see the "Marital status" section in the guide for details)

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

Information about your residence

Enter your province or territory of residence on December 31, 2013 :	British Columbia	
If your province or territory of residence changed in 2013, enter the date of your move.		
Is your home address the same as your mailing address ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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 2013, enter the province or territory of self-employment:		
If you became or ceased to be a resident of Canada for income tax purposes in 2013 , enter the date of:	Month/Day	Month/Day
entry	or	departure

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

Enter his or her social insurance number:	527 000 129	
Enter his or her first name:	Natasha	
Enter his or her net income for 2013 to claim certain credits:	4,800.00	
Enter the amount of UCCB included on line 117 of his or her return:	4,800.00	
Enter the amount of UCCB repayment included on line 213 of his or her return		
Tick this box if he or she was self-employed in 2013:	1 <input type="checkbox"/>	

Do not use this area**Do not use this area**

172

171

Residency information for tax administration agreements

For more information, refer to the information sheet T1-BC10(E), *Residency information for tax administration agreements* included in this tax package.

Did you reside in the **Nisga'a Lands** on December 31, 2013? Yes 1 No 2
 If **yes**, are you a citizen of the **Nisga'a Nation**? Yes 1 No 2

**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 (including any related provincial credit)? Yes 1 No 2

Please answer the following question

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

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

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

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

Total income

Employment income (box 14 on all T4 slips)		101	16,500	00
Commissions included on line 101 (box 42 on 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 on the T4A(OAS) slip)		113		
CPP or QPP benefits (box 20 on the T4A(P) slip)		114		
Disability benefits included on line 114 (box 16 on 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 dependent	185			
Employment Insurance and other benefits (box 14 on 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 on the T5007 slip)	144			
Social assistance payments	145			
Net federal supplements (box 21 on 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	16,500 00

Attach your Schedule 1, Federal 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 16,50000

Pension adjustment (box 52 on all T4 slips and box 034 on all T4A slips)	206		
Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)	207		
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 on all T4 slips, and receipts)	212		
Universal Child Care Benefit repayment (box 12 on 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	
Line 150 minus line 233 (if negative, enter "0").			234 16,500 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"). If you have a spouse or common-law partner, see Line 236 in the guide.			236 16,500 00

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on 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")			260 16,500 00

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

T1-2013

Federal Tax

Complete this schedule, and attach a copy to your return.
For more information, see the related line in the guide.

Step 1 - Federal non-refundable tax credits

Basic personal amount	claim \$11,038	300	11,038	00	1
Age amount (if you were born in 1948 or earlier) (use federal worksheet)	(maximum \$6,854)	301	6,854	00	2
Spouse or common-law partner amount (attach Schedule 5)		= 303	6,238	00	3
Amount for an eligible dependant (attach schedule 5)		= 305			4
Amount for children born in 1996 or later					
Number of children for whom you are not claiming the family caregiver amount	366 5 x \$ 2,234 =		11,170	00	5
Number of children for whom you are claiming the family caregiver amount	352 x \$ 4,274 =				6
Add lines 5 and 6.			11,170	00	▶ 7
Amount for infirm dependants age 18 or older (attach Schedule 5)		306			8
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Form RC381, if applicable)		308			• 9
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310			• 10
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$891.12)	312	301	95	• 11
on self-employment and other eligible earnings (attach Schedule 13)		317			• 12
Volunteer firefighters' amount		362			13
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,117)	363	1,117	00	14
Public transit amount		364			15
Children's fitness amount		365			16
Children's arts amount		370			17
Home buyers' amount		369			18
Adoption expenses		313			19
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			20
Caregiver amount (attach Schedule 5)		315	11,020	00	21
Disability amount (for self) (Claim \$7,697 or if you were under age 18, use the federal worksheet)		316			22
Disability amount transferred from a dependant (use the federal worksheet)		318	7,697	00	23
Interest paid on your student loans		319			24
Your tuition, education, and textbook amounts (attach Schedule 11)		323			25
Tuition, education, and textbook amounts transferred from a child		324			26
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			27
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1996 or later	330		2,800	00	28
Enter \$2,152 or 3% of line 236, whichever is less			495	00	29
Line 28 minus line 29 (if negative, enter "0")			2,305	00	30
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331		1,125	00	31
Add lines 30 and 31.			3,430	00	▶ 32
Add lines 1 to 4,7 to 27, and line 32.		335	58,865	95	33
Federal non-refundable tax credit rate				15 %	34
Multiply line 33 by line 34.		338	8,829	89	35
Donations and gifts (attach Schedule 9)		349			36
Add lines 35 and 36.					
Enter this amount on line 49.		350	8,829	89	37
Total federal non-refundable tax credits					

Step 2 - Federal tax on taxable income

Enter your **taxable income** from line 260 of your return. 16,500|00 38

Complete the appropriate column depending on the amount on line 38.	Line 38 is \$43,561 or less	Line 38 is more than \$43,561 but not more than \$87,123	Line 38 is more than \$ 87,123 but not more than \$135,054	Line 38 is more than \$135,054	
Enter the amount from line 38.	16,500 00				39
Line 39 minus line 40 (cannot be negative)	16,500 00	43,561 00	87,123 00	135,054 00	40
	x 15 %	x 22 %	x 26 %	x 29 %	41
Multiply line 41 by line 42.	2,475 00				42
	0 00	6,534 00	16,118 00	28,580 00	43
Add lines 43 and 44.	2,475 00				44
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	45

Step 3 - Net federal tax

Enter the amount from line 45		2,475 00	46
Federal tax on split income (from line 5 of Form T1206)	424		• 47
Add lines 46 and 47.	404	2,475 00	2,475 00 48

Enter your non-refundable tax credits from line 37.	350	8,829 89	49
Federal dividend tax credit	425		• 50
Overseas employment tax credit (attach Form T626)	426		51
Minimum tax carryover (attach Form T691)	427		• 52
Add lines 49 to 52.		8,829 89	8,829 89 53

Line 48 minus line 53 (if negative, enter "0"). **Basic federal tax** 429 54

Federal foreign tax credit (attach Form T2209)		405	55
Federal logging tax credit			

Line 54 minus line 55 (if negative, enter "0"). **Federal tax** 406 0|00 56

Total federal political contributions (attach receipts)	409	57	
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650) 410	• 58
Investment tax credit (attach Form T2038(IND))		412	• 59
Labour-sponsored funds tax credit			
Net cost 413		Allowable credit 414	• 60
Add lines 58, 59 and 60.		416	416 61

Line 56 minus line 61 (if negative, enter "0") 62
 If you have an amount on line 47 above, see Form T1206 417

Working income tax benefit advance payments received (box 10 on the RC210 slip).		415	• 63
Special taxes (see line 418 in the guide)		418	64

Add lines 62, 63, and 64. **Net federal tax** 420 0|00 65
 Enter this amount on line 420 of your return.

T1-2013 **Amounts for Spouse or Common-Law Partner and Dependants**

See the guide to find out if you can claim an amount on line 303, 305, 306, or 315 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

Lines 303 and 305

Has your marital status changed in 2013? If **yes**, tick this box **5522** and enter the date of the change. Month/Day
 ▶ _____
 Make sure you have ticked the box on page 1 of your return indicating your marital status on December 31, 2013.

Line 303 - Spouse or common-law partner amount

Base amount		11,038		00	1
If you are entitled to the family caregiver amount , enter \$2,040 (see page 34 in the guide).	5109	+			2
Add lines 1 and 2.		=	11,038	00	3
Spouse's or common-law partner's net income from page 1 of your return		-	4,800	00	4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 303 of your Schedule 1.		=	6,238	00	5

Line 305 - Amount for an eligible dependant

Provide the requested information and complete the following calculation for this dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Address:		N/A	

Base amount		11,038		00	1
If you are entitled to the family caregiver amount , enter \$2,040 (see page 34 in the guide and read the note below).	5110	+			2
Add lines 1 and 2.		=	11,038	00	3
Dependant's net income (line 236 of his or her return)	5106	-			4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 305 of your Schedule 1.		=			5

Note: if you are entitled to the **family caregiver amount** for this dependant **and** you are claiming the child amount on line 367 for the **same** dependant, you **must** claim the family caregiver amount on line 367, and **not** on this line.

Line 306 - Amount for an infirm dependant aged 18 or older

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you	
Address:		N/A	

Base amount					1
Infirm dependant's net income (line 236 of his or her return)		-			2
Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,530)		=			3

Enter, on line 306 of your Schedule 1, the **total** amount you are claiming for all dependants.

Line 315 - Caregiver amount

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Address:		Mother	

Base amount		19,824		00	1
If you are entitled to the family caregiver amount , enter \$2,040 (see page 34 in the guide and complete box 5112 below).		+	2,040	00	2
Add lines 1 and 2.		=	21,864	00	3
Dependant's net income (line 236 of his or her return)		-	9,500	00	4
Line 3 minus line 4 (if negative, enter "0") If you are entitled to the family caregiver amount on line 2, the maximum amount is \$6,530. If not, the maximum is \$4,490.		=	6,530	00	5
If you claimed this dependant on line 305 of Schedule 1, enter the amount you claimed.		-			6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0").		=	6,530	00	7

Amounts for Spouse or Common-Law Partner and Dependants

First and last name:	Earl Musician	Year of birth	Relationship to you	Is this dependant physically or mentally infirm? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Address:	111 WWW Street, Vancouver BC V4H3W4	1924	Father	

Base amount		19,824	00	1
If you are entitled to the family caregiver amount , enter \$2,000 (see page 33 in the guide and complete box 5112 below).	+			2
Add lines 1 and 2.	=	19,824	00	3
Dependant's net income (line 236 of his or her return)	-	7,500	00	4
Line 3 minus line 4 (if negative, enter "0") If you are entitled to the family caregiver amount on line 2, the maximum amount is \$6,530 . If not, the maximum is \$4,490 .	=	4,490	00	5
If you claimed this dependant on line 305 of Schedule 1, enter the amount you claimed.	-			6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0").	=	4,490	00	7

Enter, on line 315 of your Schedule 1, the **total** amount you are claiming for all dependants.

Enter the total number of dependants for whom you entered \$2,040 on line 2 for this calculation.	5112		1
--	-------------	--	---

T1-2013

Working Income Tax Benefit

Schedule 6

For more information, see Line 453 in the guide. Complete this schedule, schedule and **attach** a copy of it to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2013:

- 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 \$4,750. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$2,295. **Also**, if your adjusted family net income is less than the amount specified in the **chart on the next page**, you need to complete this form to find out if you are entitled to the WITB. If your adjusted family net income is more than the amount specified in the chart on the next page, you are not entitled to the WITB.

You cannot claim the WITB if in 2013:

- 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, 2013.

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, 2013. 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	16,500 00 3	3
Taxable part of scholarship income reported at 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".	16,500 00 7	387 7
Add the amounts from line 7 in columns 1 and 2.	Working Income 16,500 00 8	

Part B - Adjusted family net income

Net income amount from line 236 of the return.	16,500 00 9	4,800 00 9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income 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.	16,500 00 12	4,800 00 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return).	13	4,800 00 13
Line 12 minus line 13 (if negative, enter "0")	16,500 00 14	390 14
Add the amounts from line 14 in columns 1 and 2.	Adjusted family net income 16,500 00 15	

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

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

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.

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 2013 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	16,500	00	16
Base amount	4,750	00	17
Line 16 minus line 17 (if negative, enter "0")	11,750	00	18
Rate	21.00	%	19
Multiply line 18 by line 19.	2,467	50	20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,230. If you had an eligible spouse or an eligible dependant enter \$1,952.	1,952	00	21
Amount from line 20 or line 21, whichever is less	1,952	00	▶ 22
Amount from line 15 in Step 1	16,500	00	23
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,301. If you had an eligible spouse or an eligible dependant, enter \$16,579.	16,579	00	24
Line 23 minus line 24 (if negative, enter "0")			25
Rate	17.00	%	26
Multiply line 25 by line 26.			▶ 27
Line 22 minus line 27 (if negative, enter "0")			1,952 00 28
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.			

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	2,295	00	30
Line 29 minus line 30 (if negative, enter "0")			31
Rate	21.00	%	32
Multiply line 31 by line 32.			33
Amount from line 33 or \$551, 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 \$19,537. If you had an eligible spouse or an eligible dependant, enter \$28,061.	28,061	00	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 8.5%. Otherwise, enter 17%.	17.00	%	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".			1,952 00 41
Add lines 40 and 41.			
Enter the amount on line 453 of your return.			1,952 00 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 \$19,537	less than \$28,062
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$22,779	less than \$31,303
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 \$34,544

Donations

Charitable donations

Charitable donations details

Name of organization	Amount paid
Planned Parenthood Of Canada	3,000 00
Reported on slips	Claim: Own slips
Total current year donations	3,000 00

Donations to U.S. organizations

Name of organization	Amount paid
Total current year donations	<NIL>

Other gifts

Donations made to government entities	
Donations made to prescribed universities outside Canada.	
Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.	
Donations made to a registered museum or cultural organization.	

Charitable donations summary

	U.S.	Canadian	Total
Total current year donations		3,000 00	
Other gifts			
Unclaimed donations from 2009 - 2012			
Unclaimed donations from 2008	+	+	
Total charitable donations	A =	= 3,000 00	3,000 00
Net income	B	16,500 00	
75% of line B	C =	= 12,375 00	
Gifts of depreciable property	D		
Taxable capital gains minus capital gains deduction on gifts of capital property	E +	+	
Add lines D and E	F =	=	
25% of line F	G +	+	
Add lines C and G	H =	= 12,375 00	
Allowable U.S. donations	I	-	
Total donations limit	J =	= 12,375 00	12,375 00
Allowable charitable donations			
(least of lines A, J or amount required to reduce federal tax to zero)			
Charitable donations available for carryforward		3,000 00	3,000 00

Charitable donation carryforward - Canadian

Year	Beginning balance	Claimed in 2013	Ending balance
2008			
2009			
2010			
2011			
2012			
2013			3,000 00
Totals			3,000 00



British Columbia Tax

BC428
T1 General - 2013

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

Step 1 – British Columbia non-refundable tax credits

	For internal use only	5609		
Basic personal amount	claim \$10,276	5804	10,276	00 1
Age amount (if born in 1948 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,421)	5808	4,421	00 2
Spouse or common-law partner amount				
Base amount			9,746	00
Minus: his or her net income from page 1 of your return			4,800	00
Result: (if negative, enter "0")		(maximum \$8,860) ▶ 5812	4,946	00 3
Amount for an eligible dependant				
Base amount			9,746	00
Minus: his or her net income from line 236 of his or her return				
Result: (if negative, enter "0")		(maximum \$8,860) ▶ 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		• 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	301	95 • 8
(amount from line 317 of your federal Schedule 1)		5829		• 9
Adoption expenses (amount from line 313 of your federal Schedule 1)		5833		10
Children's fitness amount		5838		11
Children's arts amount		5841		12
Pension income amount	(maximum \$1,000)	5836		13
Caregiver amount (use the <i>Provincial Worksheet</i>)		5840	8,628	00 14
Disability amount (for self) (Claim \$7,394 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i>)		5844		15
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5848	7,394	00 16
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5852		17
Your tuition and education amounts [use and attach Schedule BC(S11)]		5856		18
Tuition and education amounts transferred from a child		5860		19
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]		5864		20
Medical expenses:				
Amount from line 330 of your federal Schedule 1	5868	2,800	00	21
Enter \$2,050 or 3% of net income from line 236 of your return, whichever is less .		495	00	22
Line 21 minus line 22 (if negative, enter "0")		2,305	00	23
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872	1,125	00	24
Add lines 23 and 24.	5876	3,430	00 ▶	3,430 00 25
Add lines 1 through 20, and line 25.	5880	39,396	95 ▶	39,396 95 26
British Columbia non-refundable tax credit rate			x 5.06 %	27
Multiply line 26 by line 27.	5884	1,993	49	28
Donations and gifts:				
Amount from line 345 of your federal Schedule 9	x 5.06 % =			29
Amount from line 347 of your federal Schedule 9	x 14.70 % =			30
Add lines 29 and 30.	5896			0 00 31
Add lines 28 and 31.				
Enter this amount on line 44.	British Columbia non-refundable tax credits	6150	1,993	49 32

Go to Step 2

Step 2 - British Columbia tax on taxable income

Enter your taxable income from line 260 of your return.					16,500	00	33
Complete the appropriate column depending on the amount on line 33.	Line 33 is \$37,568 or less	Line 33 is more than \$37,568 , but not more than \$75,138	Line 33 is more than \$75,138 , but not more than \$86,268	Line 33 is more than \$86,268 , but not more than \$104,754	Line 33 is more than \$104,754		
Enter the amount from line 33 in the applicable column.	16,500						34
Line 34 minus line 35 (cannot be negative)	0	37,568	75,138	86,268	104,754		35
	16,500						36
	x 5.06 %	x 7.70 %	x 10.50 %	x 12.29 %	x 14.70 %		37
Multiply line 36 by line 37.	834						38
	0	1,901	4,794	5,963	8,235		39
Add lines 38 and 39. Go to Step 3.	834						40

Step 3 - British Columbia tax

Enter your British Columbia tax on taxable income from line 40.				834	90	41
Enter your British Columbia tax on split income from Form T1206.	6151					42
Add lines 41 and 42.				834	90	43
Enter your British Columbia non-refundable tax credits from line 32.				1,993	49	44
British Columbia dividend tax credit: Credit calculated for line 6152 on the <i>Provincial Worksheet</i>	6152					45
British Columbia overseas employment tax credit: Amount calculated for line 46 on the <i>Provincial Worksheet</i>	= 6153					46
British Columbia minimum tax carry-over: Amount from line 427 of federal Schedule 1		x 33.70 %	= 6154			47
Add lines 44 through 47.				1,993	49	48
Line 43 minus line 48 (if negative, enter "0")						49
British Columbia additional tax for minimum tax purposes Amount from line 117 on Form T691		x 33.70 %	=			50
Add lines 49 and 50.						51
Enter the provincial foreign tax credit from Form T2036						52
Line 51 minus line 52 (if negative, enter "0")						53

BC tax reduction

If your net income (line 236 of your return) is **less than \$30,962**, complete the following calculation. Otherwise, enter "0" on line 60 and continue on line 61.

Basic reduction	Claim \$409	409	00	54
Enter your net income from line 236 of your return.	16,500	00		55
Base amount	18,181	00		56
Line 55 minus line 56 (if negative, enter "0")				57
Applicable rate	3.20	% 58		
Multiply line 57 by line 58.				59
Line 54 minus line 59 (if negative, enter "0")			409	00
Line 53 minus line 60 (if negative, enter "0")				60
				61
Logging tax credit from Form FIN 542S or Form FIN 542P				62
Line 61 minus line 62 (if negative, enter "0")				63

Step 3 – British Columbia tax (continued)

Enter the amount from line 63 on the previous page. _____ | 64

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2013. 6040 _____ | 65

Credit calculated for line 66
on the *Provincial Worksheet* (maximum \$500) _____ | 66

Line 64 minus line 66 (if negative, enter "0") _____ | 67

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. 6045 _____ | • 68

Enter your employee venture capital tax credit from Certificate **EVCC 30**. 6047 _____ | • 69

Add lines 68 and 69. (maximum \$2,000) _____ ▶ | 70

Line 67 minus line 70 (if negative, enter "0") _____ | 71

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. 6881 _____ | • 72

Line 71 minus line 72 (if negative, enter "0"). _____ | 73

Enter this amount on line 428 of your return. **British Columbia tax** 000 |



British Columbia Credits

BC479
T1 General - 2013

Complete the calculations that apply to you and **attach a copy** to your return. For more information, see the related line in the forms book.

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2013, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income from line 236 of the return	16,500 00 1	4,800 00 1
Total of universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included in line 232)	2	2
Add lines 1 and 2	16,500 00 3	4,800 00 3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	4	4,800 00 4
Line 3 minus line 4 (if negative, enter "0")	16,500 00 5	5
Add the amounts from line 5 in column 1 and column 2 (if applicable)	Adjusted net family income	16,500 00 6
If you had a spouse or common-law partner on December 31, 2013, enter \$18,000. Otherwise, enter \$15,000.		18,000 00 7
Line 6 minus line 7 (if negative, enter "0")	Income for the sales tax credit	8

Basic sales tax credit	claim \$75 6033	75 00 9
Additional credit for your spouse or common-law partner	claim \$75 6035	75 00 10
Add lines 9 and 10		150 00 11
Amount from line 8 x 2% =		12
Line 11 minus line 12 (if negative, enter "0")	Sales tax credit	150 00 13

British Columbia seniors' home renovation tax credit

If, on December 31, 2013, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply for the seniors' home renovation tax credit individually, tick **box 6089**

6089

Enter your home renovation expenses from line 5 of your Schedule BC(S12). (maximum \$10,000) **6048** x 10% = 14

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate SBVC10 for shares acquired in 2013.	6049	• 15
Enter your venture capital tax credit from Certificate SBVC10 for shares purchased during the first 60 days of 2014 that you elect to claim in 2013.	6050+	• 16
Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.	+	17
Add lines 15, 16, and 17. (maximum \$60,000)	=	+ 18

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.	6051+	• 19
Enter your mining exploration tax credit allocated from a partnership from Form T88.	6053	20
Add lines 13, 14, 18 and 19.	=	150.00 21

Enter the amount from line 21 on the previous page.

= 150.00 22

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014.

6055 23

Enter the amount from line 4 of Form T1014-1, *British Columbia Training Tax Credit (Employers)*.

6056+ • 24

Enter the amount from line 4 of Form T1014-2, *British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)*.

6063+ • 25

Add lines 23, 24, and 25.

= ▶

+ 26

Add lines 22 and 26.

Enter the result on line 479 of your return.

British Columbia credits

= 150.00 27

2013 Slip Summary

NAME: Musician, Buddy-Chapter 4 Problem

SIN: 527000061

T4 Slips - Feuillet T4

Description	1		Total
	Loose	Moose	
Province of employment		British	
Employment income	14	16,500.00	16,500.00
EI premiums	18	301.95	301.95
Income tax deducted	22	500.00	500.00
EI insurable earnings	24	16,500.00	16,500.00
CPP/QPP pensionable earnings	26	16,500.00	16,500.00

RC62 - PUGE

	1	Total
Total benefit paid	4,800.00	

Medical

Medical expenses

Medical expenses - line 330

Period covered by claim: from 2013-01-01 to 2013-12-31

Payment date	Name of patient	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
2013-12-02	Buddy-Chapter 4 Problem M	Canada Wide Dental Clinic	Dental services	No	1,200 00	1,200 00
2013-12-02	Natasha Musician	Canada Wide Dental Clinic	Dental services	No	700 00	700 00
2013-12-02	Linda Musician	Canada Wide Dental Clinic	Dental services	No	100 00	100 00
2013-12-02	Richard Musician	Canada Wide Dental Clinic	Dental services	No	800 00	800 00
				No		
Medical expenses subtotal						2,800 00

Are you claiming medical expenses? Yes

	Taxpayer	Spouse	
Premiums paid to private health service plans	<hr/>	<hr/>	
Employee/Recipient-paid premiums for private health services plan	<hr/>	<hr/>	
Québec prescription Drug Insurance Plan - 2012	<hr/>	<hr/>	
Nova Scotia Seniors' Pharmacare Program	<hr/>	<hr/>	
Total medical expenses - line 330			<hr/> 2,800 00

Medical

Medical expenses

Allowable amount of medical expenses for other dependants - line 331

Name of other dependant					Earl Musician	Net income	7,500	00
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim			
2013-12-02	Canada Wide Dental Clinic	Dental fees	No	1,050	00	1,050	00	
			No					
Total medical expenses						1,050	00	

Are you claiming medical expenses for this dependant? Yes

Minus: 3% of line 236 of Earl Musician's return (maximum \$2,152)	225	00
Allowable amount of medical expenses	825	00

Name of other dependant					Sarah Musician	Net income		
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim			
2013-12-02	Canada Wide Dental Clinic	Dental fees	No	300	00	300	00	
			No					
Total medical expenses						300	00	

Are you claiming medical expenses for this dependant? Yes

Minus : 3% of line 236 of Sarah Musician's return (maximum \$2,109)		
Allowable amount of medical expenses	300	00

Name of other dependant						Net income		
Payment date	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim			
			No					
Total medical expenses								

Are you claiming medical expenses for this dependant? Yes

Minus : 3% of line 236 of 's return (maximum \$2,109)		
Allowable amount of medical expenses		

Medical expense summary

Medical expenses	330	2,800	00
Minus : 3% of line 236 of your return (maximum \$2,152)		495	00
Subtotal		2,305	00
Plus medical expenses for other dependants	331	1,125	00
Allowable amount of medical expenses	332	3,430	00
Total medical expenses		3,430	00

* Limitation:

- (1) Yes - Attendant care/Nursing Home (not claiming disability);
- (2) Yes - Attendant care/Nursing Home (and claiming disability);
- (3) Yes - Van adapted for transportation of patient requiring use of a wheelchair;
- (4) Yes- Moving expenses for a patient's move to a more accessible dwelling

Other credits

Age amount - line 301

Maximum claim			6,854 00	1
Your net income from line 236 of your return	16,500 00	2		
Base amount	34,562 00	3		
Line 2 minus line 3 (if negative, enter "0")		4		
Multiply line 4 by 15%				5
Line 1 minus line 5 (if negative, enter "0"). Enter this amount on line 301 of Schedule 1.			6,854 00	6

Public transit passes amount - line 364

Amounts for public transit passes from your T4 slips				1
Amounts for public transit passes from your spouse or common law partner's T4 slips				2
Amounts for public transit passes not included on your or your spouse or common-law partner's T4				3
Amounts for public transit passes from your dependant children (under age 19)				4
Total of lines 1, 2, 3 and 4				5
Amount claimed by your spouse or common-law partner _____ %				6
Enter this amount on line 364 of Schedule 1				7

Home buyers' amount - line 369

Do you qualify for the home buyers' amount? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Home buyers' credit			
Amount claimed by another individual			
Home buyers' amount			

Total income tax deducted - line 437

T4 slips			500 00
T4A slips			
T4A (OAS) slip			
T4A (P) slip			
T4A (RCA) slip			
T4E slip			
T4RIF slips			
T4RSP slips			
T5013 slips			
T1032 line P - Pension Transferee			
Québec tax deducted (if not filing Québec return)			
Subtotal			500 00
Less: T1032 line P - Pensioner			
Total			500 00

Refundable medical expense supplement - line 452

Your net income from line 236 of your return	16,500 00	1	
Net income of your spouse or common-law partner from page 1 of your return	4,800 00	2	
Add lines 1 and 2.	21,300 00		21,300 00
Universal Child Care Benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return	4,800 00	4	
Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)		5	
Add lines 4 and 5.	4,800 00		4,800 00
Line 3 minus line 6			16,500 00
Universal Child Care Benefit repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return		8	
RDSP income repayment (included in the amount of line 232 of your and your spouse's or common-law partner's return)		9	
Add lines 8 and 9.			
Adjusted family net income: add lines 7 and 10.			16,500 00
Base amount			25,278 00
Line 11 minus line 12 (if negative, enter "0")			
Enter the lesser of :			
- \$ 1,142			
- 3,430 00 x 25% = 857 50			857 50

Multiply the amount on **line 13** by 5%.

Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.

	15
857	16
50	

Tax paid by instalments - line 476

Payment date	Description	Amount
2013-03-15	Instalment	1,000 00
2013-06-15	Instalment	1,000 00
2013-09-15	Instalment	1,000 00
2013-12-15	Instalment	1,000 00
Total tax paid by instalments		4,000 00



Inter-provincial Calculation for CPP and QPP Contributions and Overpayments for 2013

Protected B when completed

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

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

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

Part 1 – CPP/QPP calculation

Enter the number of months during which CPP applies to you in 2013. (read the instruction sheet)	12	A	
Enter the number of months during which QPP applies to you in 2013. (read the instruction sheet)	12	B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$51,100)		51,100 ⁰⁰ 1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$51,100)		51,100 ⁰⁰ 2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$51,100 per slip) where the province of employment is other than Quebec . If box 26 is blank use box 14.	5549		16,500 ⁰⁰ 3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$51,100 per slip) where the province of employment is Quebec . If box 26 is blank use box 14.	5548+		4
Add lines 3 and 4	Total pensionable earnings		16,500 ⁰⁰ 5
Canada Pension Plan			
Enter the amount from line 3.		16,500 ⁰⁰ 6	
Enter the amount from line 5.	÷	16,500 ⁰⁰ 7	
Line 6 divided by line 7 (include 5 decimals after the period)	=	1 8	
Enter the amount from line 1.	x	51,100 ⁰⁰ 9	
Multiply line 8 by line 9.	=	51,100 ⁰⁰ 10	
Enter the amount from line 1 or the amount from line 10, whichever is less .		51,100 ⁰⁰ 11	
Enter the amount from line 3 or the amount from line 11, whichever is less .			16,500 ⁰⁰ 12
Enter the number from line 8 (include 5 decimals after the period).		1 13	
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	maximum \$3,500	x	3,500 ⁰⁰ 14
Multiply line 13 by line 14.	Basic exemption for CPP purposes	=	3,500 ⁰⁰ 15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		=	13,000 ⁰⁰ 16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.			643 ⁵⁰ 17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034		18 •
Quebec Pension Plan			
Enter the amount from line 2.		51,100 ⁰⁰ 19	
Enter the amount from line 11.	-	51,100 ⁰⁰ 20	
Line 19 minus line 20	=	21	
Enter the amount from line 4 or the amount from line 21, whichever is less .			22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	maximum \$3,500	-	3,500 ⁰⁰ 23
Enter the amount from line 15.	Basic exemption for QPP purposes	-	3,500 ⁰⁰ 24
Line 23 minus line 24	=	25	
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		=	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.1%.			27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	5033		28 •

Continue on the next page ▶

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

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

Dependant

Dependant information

	Dependant #1	Dependant #2	Dependant #3
Social Insurance Number			
First name	Linda	Larry	Donna
Last name	Musician	Musician	Musician
Relationship	Daughter	Son	Daughter
Birthdate	2008-04-01	2009-04-01	2010-04-01
Net income			
Claim as eligible dependant?	No	No	No
Dependant claiming GST credit?	No	No	No
Dependant claiming PST credit (ON, MB)?	No	No	No
Did dependant live with you in 2013?	Yes	Yes	Yes
Street address	111 WWW Street	111 WWW Street	111 WWW Street
P.O. Box, R.R.			
Apt No.			
City	Vancouver	Vancouver	Vancouver
Province	BC	BC	BC
Postal code	V4H 3W4	V4H 3W4	V4H 3W4
Province of residence on 2013/12/31	British Columbia	British Columbia	British Columbia
Disability/infirmity			
Qualify for disability amount?	No	No	No
Mentally or physically infirm?	No	No	No
If yes, state nature of infirmity			
% Claim on Schedule 5?			
Claim on Schedule 5			
Caregiver			
% Claim on Schedule 5?			
Claim on Schedule 5			
Disability supplement (under age 18)			
Maximum supplement	A		
Child / attendant care expenses claimed for dependant by anyone			
Base amount			
Supplement reduction	B		
Disability supplement (A-B)			
Children's fitness amount			
Eligible fitness expenses (\$500)			
Percentage claim	100.00	100.00	100.00
Children's arts amount			
Eligible children's art expenses (\$500)			
Percentage claim	100.00	100.00	100.00
Transfers from dependants			
Tuition fees (T2202 and TL11)			
Education - # months part time			
Education - # months full time			
Unused tuition/education from 2012			
Net income			
Deductions from net income			
Non-refundable amounts (lines 3 to 15 of Schedule 1)			
Provincial transfers from dependants			
Unused tuition/education from 2012			
Non-refundable amounts (lines 5812 to 5840)			
NS – Sport and recreational amounts (line 5849)			

	Dependant #4	Dependant #5	Dependant #6
Social Insurance Number		527 000 285	
First name	Donald	Richard	Sarah
Last name	Musician	Musician	Musician
Relationship	Son	Son	Daughter
Birthdate	2011-04-01	1996-03-15	1993-09-02
Net income		2,800.00	
Claim as eligible dependant?	No	No	No
Dependant claiming GST credit?	No	No	No
Dependant claiming PST credit (ON, MB)?	No	No	No
Did dependant live with you in 2013?	Yes	Yes	Yes
Street address	111 WWW Street	111 WWW Street	111 WWW Street
P.O. Box, R.R.			
Apt No.			
City	Vancouver	Vancouver	Vancouver
Province	BC	BC	BC
Postal code	V4H 3W4	V4H 3W4	V4H 3W4
Province of residence on 2013/12/31	British Columbia	British Columbia	British Columbia
Disability/infirmity			
Qualify for disability amount?	No	No	No
Mentally or physically infirm?	No	No	No
If yes, state nature of infirmity			
% Claim on Schedule 5?			
Claim on Schedule 5			
Caregiver			
% Claim on Schedule 5?			
Claim on Schedule 5			
Disability supplement (under age 18)			
Maximum supplement	A		
Child / attendant care expenses claimed for dependant by anyone			
Base amount			
Supplement reduction	B		
Disability supplement (A-B)			
Children's fitness amount			
Eligible fitness expenses (\$500)			
Percentage claim		100.00	
Children's arts amount			
Eligible children's art expenses (\$500)			
Percentage claim		100.00	
Transfers from dependants			
Tuition fees (T2202 and TL11)		3,000.00	9,600.00
Education - # months part time			
Education - # months full time		4	12
Unused tuition/education from 2012			
Net income		2,800.00	
Deductions from net income			
Non-refundable amounts (lines 3 to 15 of Schedule 1)			
Provincial transfers from dependants			
Unused tuition/education from 2012			
Non-refundable amounts (lines 5812 to 5840)			
NS - Sport and recreational amounts (line 5849)			

	Dependant #7	Dependant #8	Dependant #9
Social Insurance Number			
First name	Eunice	Earl	
Last name	Musician	Musician	
Relationship	Mother	Father	N/A
Birthdate	1926-04-10	1924-11-16	
Net income	9,500.00	7,500.00	
Claim as eligible dependant?	No	No	No
Dependant claiming GST credit?	No	No	No
Dependant claiming PST credit (ON, MB)?	No	No	No
Did dependant live with you in 2013?	Yes	Yes	No
Street address	111 WWW Street	111 WWW Street	
P.O. Box, R.R.			
Apt No.			
City	Vancouver	Vancouver	
Province	BC	BC	
Postal code	V4H 3W4	V4H 3W4	
Province of residence on 2013/12/31	British Columbia	British Columbia	NA
Disability/infirmary			
Qualify for disability amount?	Yes	No	No
Mentally or physically infirm?	Yes	No	No
If yes, state nature of infirmity	blind		
% Claim on Schedule 5?			
Claim on Schedule 5			
Caregiver			
% Claim on Schedule 5?	100.0	100.0	
Claim on Schedule 5		6,530.00	4,490.00
Disability supplement (under age 18)			
Maximum supplement	A		
Child / attendant care expenses claimed for dependant by anyone			
Base amount			
Supplement reduction	B		
Disability supplement (A-B)			
Children's fitness amount			
Eligible fitness expenses (\$500)			
Percentage claim			
Children's arts amount			
Eligible children's art expenses (\$500)			
Percentage claim			
Transfers from dependants			
Tuition fees (T2202 and TL11)			
Education - # months part time			
Education - # months full time			
Unused tuition/education from 2012			
Net income	9,500.00	7,500.00	
Deductions from net income			
Non-refundable amounts (lines 3 to 15 of Schedule 1)			
Provincial transfers from dependants			
Unused tuition/education from 2012			
Non-refundable amounts (lines 5812 to 5840)			
NS - Sport and recreational amounts (line 5849)			

Child care expense details
(Please use the drop down list to select the first name of an eligible child)

Child first name	Organization or name	SIN	# weeks*	Amount	Claim
				Total	

*Enter the # of weeks spent at boarding school, overnight sports school or overnight camp.

Transfer from dependants

Disability transfer from dependant			
SIN		Disability amount	A 7,697.00
First name	Eunice	Taxable income	9,500.00
Last name	Musician	Basic personal amount	11,038.00
Birthdate	1926-04-10	Age amount	6,854.00
Maximum available for transfer (A-B)	7,697.00	Other amounts - lines 3 to 21 of Schedule 1	
Disability transfer	7,697.00	Adjusted taxable income	B 0.00

Tuition and education transfer from dependant (post-secondary)			
SIN	527 000 285	Tuition and education amount	A 4,860.00
First name	Richard	Taxable income	2,800.00
Last name	Musician	Basic personal amount	11,038.00
Birthdate	1996-03-15	Age amount	
Maximum available for transfer (A-B)	4,860.00	Other amounts - lines 3 to 23 of Schedule 1	
Tuition and education transfer	0.00	Unused tuition and education from 2012	
		Adjusted taxable income	B 0.00
SIN		Tuition and education amount	A 5,000.00
First name	Sarah	Taxable income	0.00
Last name	Musician	Basic personal amount	11,038.00
Birthdate	1993-09-02	Age amount	
Maximum available for transfer (A-B)	5,000.00	Other amounts - lines 3 to 23 of Schedule 1	
Tuition and education transfer	0.00	Unused tuition and education from 2012	
		Adjusted taxable income	B 0.00