SimpleTax

Amy Robinson's 2015 tax return

April 29, 2016

Access your account at simpletax.ca
alicia.hatt28@gmail.com

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Canada Revenue Agency
Agence du revenu du Canada

T1 GENERAL 2015

Income Tax and Benefit Return

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

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Identification

Print your name and address below.

First name and initial: Amy

Last name: Robinson

Mailing address: Apt No – Street No Street name: 958 Wilson Way

PO Box:

RR:

City: Canmore

Prov./Terr.: A B

Postal code: T 1 W 2 Z 4

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 15 of the guide.

Enter an email address:

Information about your residence

Enter your province or territory of residence on **December 31, 2015**: AB

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 2015, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes **in 2015**, enter the date of:

entry Month Day ☐☐ ☐☐ or **departure** Month Day ☐☐ ☐☐

Information about you

Enter your social insurance number (SIN): 5 0 4 7 8 4 6 5 3

Enter your date of birth: Year 1 9 7 8 Month 0 4 Day 0 6

Your language of correspondence: / Votre langue de correspondance : English ☑ Français ☐

Is this return for a deceased person?

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

Marital status

Tick the box that applies to your marital status on December 31, 2015:

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

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

Enter his or her SIN:

Enter his or her first name:

Enter his or her net income for 2015 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 2015: 1 ☐

Do not use this area					

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

A) Are you a Canadian citizen? . . . . Yes ☑ 1 No ☐ 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.

Do not use this area	**172**					**171**				

The guide contains valuable information to help you complete your return.
When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2015, 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 2015, see "Foreign income" in the guide.

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

Total income

Employment income (box 14 of all T4 slips)				**101**	80,000 00
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** +	1,022 06
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** +	1,174 68
Net partnership income: limited or non-active partners only				**122** +	
Registered disability savings plan income				**125** +	
Rental income Gross	**160**	21,000 00	Net	**126** +	6,553 37
Taxable capital gains (**attach** Schedule 3)				**127** +	2,410 49
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** =	91,160 60

Attach your **Schedule 1** (federal tax) and **Form 428** (provincial or territorial tax) here. **Attach only** the **other documents** (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction.
Keep all other supporting documents.

Net income

Enter your **total income** from line 150.			150	91,160 60
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) **206**				
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	**207**			
RRSP/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 =		▶	–
Line 150 minus line 233 (if negative, enter "0") This is your **net income before adjustments**.			234	= 91,160 60
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	= 91,160 60

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**	= 91,160 60

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

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Refund or balance owing

Net federal tax: enter the amount from line 64 of Schedule 1 (**attach** Schedule 1, even if the result is "0")	420		14,584 85
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	+	6,934 33
Add lines 420, 421, 430, 422, and 428. This is your total payable.	435	=	21,519 19 •

Total income tax deducted	437			•
Refundable Quebec abatement	440	+		•
CPP overpayment (enter your excess contributions)	448	+		•
Employment insurance overpayment (enter your excess contributions)	450	+	18,201 70	•
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** × 15% =	459	+		•
Tax **paid** by instalments	476	+	6,901 74	•
Provincial or territorial credits (**attach** Form 479 if it applies)	479	+		•
Add lines 437 to 479. These are your total credits.	482	=	25,103 44	▶ – 25,103 44

Line 435 minus line 482 This is your refund or balance owing. = -3,584 25

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

Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of $2 or less.

Refund **484** 3,584 25 •

Balance owing **485** •

For more information on how to make your payment, see line 485 in the guide or go to **www.cra.gc.ca/payments**. Your payment is due no later than April 30, 2016.

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)

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

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

Name of preparer:

Telephone:

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

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 **www.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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T1-2015 Federal Tax Schedule 1

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

Step 1 – Federal non-refundable tax credits

Basic personal amount	**claim $11,327**	300		11,327	00	1
Age amount (if you were born in 1950 or earlier) (use the federal worksheet)	**(maximum $7,033)**	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 children under 18 years of age						
Number of children born for whom you **are claiming** the family caregiver amount	352 ☐ × $2,093 =	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 $930.60)**	312	+			• 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 $1,146)**	363	+	1,146	00	13
Public transit amount		364	+			14
Children's arts amount		370	+			15
Home buyers' amount		369	+			16
Adoption expenses		313	+			17
Pension income amount (use the federal worksheet)	**(maximum $2,000)**	314	+			18
Caregiver amount (**attach** Schedule 5)		315	+			19
Disability amount (for self) (claim **$7,899,** or if you were under 18 years of age, use the federal worksheet)		316	+			20
Disability amount transferred from a dependant (use the federal worksheet)		318	+			21
Interest paid on your student loans		319	+			22
Your tuition, education, and textbook amounts (**attach** Schedule 11)		323	+			23
Tuition, education, and textbook amounts transferred from a child		324	+			24
Amounts transferred from your spouse or common-law partner (**attach** Schedule 2)		326	+			25
Medical expenses for **self, spouse or common-law partner, and your dependent children born in 1998 or later**	330					26
Enter $2,208 or 3% of line 236 of your return, whichever is **less**.	−					27
Line 26 minus line 27 (if negative, enter "0")	=					28
Allowable amount of medical expenses for **other dependants** (do the calculation at line 331 in the guide)	331 +					29
Add lines 28 and 29.	= ▶	332	+			30
Add lines 1 to 25, and line 30.		335	=	14,952	95	31
Federal non-refundable tax credit rate			×	15%		32
Multiply line 31 by line 32.		338	=	2,242	94	33
Donations and gifts (**attach** Schedule 9)		349	+	15	19	34
Add lines 33 and 34. Enter this amount on line 47 on the next page.	**Total federal non-refundable tax credits**	350	=	2,258	13	35

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.	91,160 60	**36**

Complete the appropriate column depending on the amount on line 36.	Line 36 is **$44,701** or less	Line 36 is more than **$44,701** but not more than **$89,401**	Line 36 is more than **$89,401** but not more than **$138,586**	Line 36 is more than **$138,586**	
Enter the amount from line 36.			91,160 60		**37**
	– 0 00	– 44,701 00	– 89,401 00	– 138,586 00	**38**
Line 37 minus line 38 (cannot be negative)	=	=	= 1,759 60	=	**39**
	× 15%	× 22%	× 26%	× 29%	**40**
Multiply line 39 by line 40.	=	=	= 457 50	=	**41**
	+ 0 00	+ 6,705 00	+ 16,539 00	+ 29,327 00	**42**
Add lines 41 and 42.	=	=	= 16,996 50	=	**43**

Step 3 – Net federal tax

Enter the amount from line 43.		16,996 50	**44**			
Federal tax on split income (from line 5 of Form T1206)	424	+	•**45**			
Add lines 44 and 45.	404	= 16,996 50	▶		16,996 50	**46**
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350	2,258 13	**47**			
Family tax cut (**attach** Schedule 1-A)	423	+	•**48**			
Federal dividend tax credit	425	+ 153 51	•**49**			
Overseas employment tax credit (**attach** Form T626)	426	+	**50**			
Minimum tax carryover (**attach** Form T691)	427	+	•**51**			
Add lines 47 to 51.		= 2,411 64	▶		– 2,411 64	**52**
Line 46 minus line 52 (if negative, enter "0") **Basic federal tax**				429	= 14,584 85	**53**
Federal foreign tax credit (**attach** Form T2209)				405	–	**54**
Line 53 minus line 54 (if negative, enter "0") **Federal tax**				406	= 14,584 85	**55**
Total federal political contributions (**attach** receipts)	409		**56**			
Federal political contribution tax credit (use the federal worksheet) **(maximum $650)**	410		•**57**			
Investment tax credit (**attach** Form T2038(IND))	412	+	•**58**			
Labour-sponsored funds tax credit Net cost 413 Allowable credit	414	+	•**59**			
Add lines 57, 58, and 59.	416	=	▶		–	**60**
Line 55 minus line 60 (if negative, enter "0") If you have an amount on line 45 above, see Form T1206.				417	= 14,584 85	**61**
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	= 14,584 85	**64**

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T1-2015 Capital Gains (or Losses) in 2015 Schedule 3

For more information, see line 127 in the *General Income Tax and Benefit Guide* and Guide T4037, *Capital Gains*.
Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

Note: If you have a business investment loss, see line 217 in the guide.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)

1. Qualified small business corporation shares **(Report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)**

Number	Name of corp. and class of shares

Total 106

Gain (or loss) 107

2. Qualified farm or fishing property

Address or legal description of property disposed of **before April 21, 2015**	Prov./Terr.

274 A

Address or legal description of property disposed of **after April 20, 2015**	Prov./Terr.

\+ \+ B

Total: line A plus line B 109

Gain (or loss): line A plus line B 110 +

Mortgage foreclosures and conditional sales repossessions **before April 21, 2015** – Address or legal description	Prov./Terr.

275 C

Mortgage foreclosures and conditional sales repossessions **after April 20, 2015** – Address or legal description	Prov./Terr.

\+ \+ D

Total: line C plus line D 123

Gain (or loss): line C plus line D 124 +

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares

(Report capital gains (or losses) shown on T5, T5013, T4PS, and T3 information slips on line 174 or line 176.)

Number	Name of fund/corp. and class of shares

Total 131

Gain (or loss) 132 +

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.

Total 136

Gain (or loss) 138 +

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer

Total 151

Gain (or loss) 153 +

6. Other mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.

Total 154

Gain (or loss) 155 +

7. Personal-use property (full description)

Gain only 158 +

8. Listed personal property (LPP) (full description)

Note: You can apply LPP losses only against LPP gains.

Subtract: unapplied LPP losses from other years –

Net gain only 159 +

Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159.

Total of gains (or losses) of qualified properties and other properties = E

Enter the amount from line E on the previous page.					F
Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in number **3** on the previous page)	161	–			G
Line F minus line G		=			H
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made **before April 21, 2015** (for details, see Form T657)	276				I
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property made **after April 20, 2015** (for details, see Form T657)		+			J
Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property **for the year** Line I plus line J	173	=			K
T5, T5013, and T4PS information slips – Capital gains (or losses)	174	+	4,820	99	L
T3 information slips – Capital gains (or losses)	176	+			M
Add lines H, L, and M.		=	4,820	99	N
Capital loss from a reduction in your business investment loss	178	–			O
Total of all gains (or losses) before reserves: line N minus line O	191	=	4,820	99	P
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)	192	+			Q
Total capital gains (or losses): line P plus line Q	197	=	4,820	99	R

Multiply the amount on line 197 by 50%.
Enter the taxable capital gains on line 127 of your return.
If it is a net capital loss, see line 127 in the guide.

Taxable capital gains (or net capital loss) in 2015	199	=	2,410	49

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T1-2015

Statement of Investment Income

Schedule 4

State the names of the payers below, and attach any information slips you received. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends **other than eligible dividends** (specify):				**1**
	+			**2**
	+			**3**
Add lines 1 to 3, and enter this amount on line 180 of your return.	180 =			**4**
Taxable amount of **eligible dividends** (specify): Table attached	+	1,022	06	**5**
	+			**6**
	+			**7**
Add lines 4 to 7, and enter this amount on line 120 of your return.	120 =	1,022	06	

II – Interest and other investment income

Specify: Table attached		1,174	68
	+		
Income from foreign sources (specify):	+		
Enter this amount on line 121 of your return.	121 =	1,174	68

III – Carrying charges and interest expenses

Carrying charges (specify):			
Interest expenses (specify):	+		
Enter this amount on line 221 of your return.	221 =		

See the privacy notice on your return.

Schedule 4 amounts from slips

Description	Amount
Line 120 - T5 Box 25	1,022.06
Line 121 - T5 Box 13	1,174.68

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T1-2015

Canada Pension Plan Contributions and Overpayment for 2015

Schedule 8

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2015 if you were **a resident of a province or territory other than Quebec** on December 31, 2015, **and** have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead complete Form RC381, *Inter-provincial calculation for CPP and QPP contributions and overpayments for 2015*.

Part 1 – If you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and had to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions. Read **Part 1** of this schedule.

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

Part 3 – Complete this part to calculate your CPP contributions and any overpayment of CPP made through employment if you had no self-employment income.

Part 4 or Part 5 – Complete one of these parts to calculate your CPP contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

For more information, see line 222 in the guide.

Complete **Part 4** if you are reporting **only** self-employment or elective income.

Complete **Part 5** if you are reporting self-employment or elective income **and** employment income. You must first complete **Part 3**.

Attach a copy of this schedule to your return.

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

If in 2015 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2015 and elected in 2015 to stop paying CPP contributions or revoked in 2015 an election made in a prior year, you should have already completed Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, and sent it to us and your employer(s).

If you had **only self-employment** income for 2015 and elect in 2015 to stop paying CPP contributions on your self-employment earnings, enter the month in 2015 for which you choose to start this election in **box 372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2015 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2015 for which you choose to revoke this election in **box 374** below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income and self-employment income in 2015 and wanted to elect to stop paying CPP contributions in 2015, or to revoke in 2015 an election made in a prior year, you should have completed Form CPT30 in 2015. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2015 but your intent was to elect in 2015 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 372** below, or if you want to revoke in 2015 an election made in a prior year, enter the month you want to resume contributing in **box 374** below. If you did not complete and submit Form CPT30 for 2015 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2015 on this schedule. To be valid, an election or revocation that begins in 2015 must be filed on or before June 15, 2017.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.	**372**	Month
I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.	**374**	Month

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

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

- If you turned 18 years of age in 2015, enter the number of months in the year after the month you turned 18.
- If for all of 2015 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2015, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2015, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2015, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2015 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372.
- If you were 65 to 70 years of age in 2015, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0".
- If you were 65 to 70 years of age in 2015, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2015, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2015 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374.
- If you turned 70 years of age in 2015 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age.
- If for all of 2015 you were 70 years of age or older, enter "0".
- If the individual died in 2015, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the **CPP** applies in 2015. 12 A

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

Enter your yearly maximum **CPP** pensionable earnings (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2). **(maximum $53,600)**			53,600 00	1
Total CPP pensionable earnings Enter the total of box 26 of all your T4 slips (maximum $53,600 per slip). If box 26 is blank, use box 14.	5549		53,600 00	2
Enter the amount from line 1 or the amount from line 2, whichever is **less**. **(maximum $53,600)**			53,600 00	3
Enter your maximum basic **CPP** exemption (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2). **(maximum $3,500)***		–	3,500 00	4
Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0") **(maximum $50,100)**		=	50,100 00	5
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034		2,479 95	• 6
Required contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95%. **(maximum $2,479.95)**		–	2,479 95	7
Line 6 minus line 7 (if negative, enter "0") **CPP overpayment**		=	0 00	8

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

Otherwise, enter the amount from line 6 or line 7, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 46 of the *General Income Tax and Benefit Guide*.

* If you started receiving CPP retirement benefits in 2015, your basic exemption may be prorated by the CRA.

Monthly proration table for 2015

Part 3			Part 3 continued		
Applicable number of months	**Line 1** Maximum CPP pensionable earnings	**Line 4** Maximum basic CPP exemption	Applicable number of months	**Line 1** Maximum CPP pensionable earnings	**Line 4** Maximum basic CPP exemption
1	$4,466.67	$291.67	7	$31,266.67	$2,041.67
2	$8,933.33	$583.33	8	$35,733.33	$2,333.33
3	$13,400.00	$875.00	9	$40,200.00	$2,625.00
4	$17,866.67	$1,166.67	10	$44,666.67	$2,916.67
5	$22,333.33	$1,458.33	11	$49,133.33	$3,208.33
6	$26,800.00	$1,750.00	12	$53,600.00	$3,500.00

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

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373	+	2
Add lines 1 and 2 (if negative enter "0"). **CPP pensionable earnings (maximum $53,600)***		=	3
Basic exemption **(maximum $3,500)***		–	4
Line 3 minus line 4 **(maximum $50,100)**		=	5
CPP rate		× 9.9%	6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.		=	7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.			8

Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2015).

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

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)					1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373			+	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	399			+	3
Add lines 1, 2, and 3.				=	4
Enter the amount from line 6 of Part 3. **Actual CPP contributions**					5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.					
Enter the amount from line 5 above.			6		
Enter the amount from line 7 of Part 3.		–	7		
Line 6 minus line 7 (if negative, enter "0")		=	▶	–	8
Line 5 minus line 8 (if negative, enter "0")				=	9
Multiply the amount from line 9 by 20.202.					10
Enter the amount from line 1 of Part 3. **CPP pensionable earnings (maximum $53,600)**					11
Enter the amount from line 4 of Part 3. **Basic exemption (maximum $3,500)**				–	12
Line 11 minus line 12 (if negative, enter "0") **(maximum $50,100)**				=	13
Enter the amount from line 10.				–	14
Line 13 minus line 14 (if negative, enter "0")				=	15
Enter the amount from line 4 or line 15, whichever is **less**.					16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.					
Line 4 of Part 3 minus line 2 of Part 3			17		
Line 4 minus line 13 (if negative, enter "0")		–	18		
Line 17 minus line 18 (if negative, enter "0")		=	▶	–	19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")				=	20
Multiply the amount from line 20 by 9.9%.					21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.				–	22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. **				=	23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.					24

Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.

* Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2015).

** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you.

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T1-2015 **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			101	27	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**		=	101	27	5

Enter your **net income** from line 236 of your return.	91,160	60	× 75% =	68,370	45	6

Note: If the amount on line 5 is less than the amount on line 6, enter the amount from line 5 on line 340 below and continue completing the schedule from that line.

Gifts of depreciable property (from Chart 2 in Pamphlet P113, *Gifts and Income Tax*)	337				7					
Gifts of capital property (from Chart 1 in Pamphlet P113, *Gifts and Income Tax*)	339	+			8					
Add lines 7 and 8.		=			× 25% =		+			9
Enter the total of lines 6 and 9 **or** the amount on line 236 of your return, whichever is **less**. **Total donations limit**							=			10
Allowable charitable donations (enter the amount from line 5 or line 10, whichever is **less**)	340		101	27						
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342	+								
Add lines 340 and 342.	344	=	101	27						
Enter $200 or the amount from line 344, whichever is **less**.	345	–	101	27	× 15% =	346		15	19	11
Line 344 minus line 345	347	=	0	00	× 29% =	348	+	0	00	12

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	=			× 25% =	341	+			13
Add lines 11, 12, and 13. Enter this amount on line 349 of Schedule 1. **Donations and gifts**							=	15	19	14

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

Charitable donations

Donation to	Description	Amount
Registered charity	MOVEMBER	101.27

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Alberta Government

Alberta Tax and Credits

AB428
T1 General – 2015

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

Step 1 – Alberta non-refundable tax credits

	For internal use only		5608		
Basic personal amount	**claim $18,214**		5804	18,214 00	1
Age amount (if born in 1950 or earlier) (use the *Provincial Worksheet*)	**(maximum $5,076)**		5808	+	2
Spouse or common-law partner amount					
Base amount		18,214 00			
Minus: his or her net income from page 1 of your return		–			
Result: (if negative, enter "0")		=	▶ 5812	+	3
Amount for an eligible dependant					
Base amount		18,214 00			
Minus: his or her net income from line 236 of his or her return		–			
Result: (if negative, enter "0")		=	▶ 5816	+	4
Amount for infirm dependants age 18 or older (use the *Provincial Worksheet*)			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	+	• 8
(amount from line 317 of your federal Schedule 1)			5829	+	• 9
Adoption expenses			5833	+	10
Pension income amount	**(maximum $1,402)**		5836	+	11
Caregiver amount (use the *Provincial Worksheet*)			5840	+	12
Disability amount (for self) (Claim **$14,050**, or if you were under 18 years of age, use the *Provincial Worksheet*.)			5844	+	13
Disability amount transferred from a dependant (use the *Provincial Worksheet*)			5848	+	14
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+	15
Your tuition and education amounts [use and **attach** Schedule AB(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 AB(S2)]			5864	+	18
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868				19
Enter $2,353 **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 *Provincial Worksheet*)	5872	+			22
Add lines 21 and 22.	5876	=	▶	+	23
Add lines 1 to 18, and line 23.			5880	= 20,693 95	24
Alberta non-refundable tax credit rate				× **10%**	25
Multiply line 24 by line 25.			5884	= 2,069 39	26
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	101 27 × 10% =	10 13			27
Amount from line 347 of your federal Schedule 9	0 00 × 21% =	+ 0 00			28
Add lines 27 and 28.	5896	= 10 13	▶	+ 10 13	29
Add lines 26 and 29. Enter this amount on line 42.	**Alberta non-refundable tax credits**		6150	= 2,079 52	30

Continue on the next page.

Step 2 – Alberta tax on taxable income

Enter your **taxable income** from line 260 of your return.	91,160 60	31

Complete the appropriate column depending on the amount on line 31.	Line 31 is **$125,000** or less	Line 31 is more than **$125,000** but not more than **$150,000**	Line 31 is more than **$150,000** but not more than **$200,000**	Line 31 is more than **$200,000** but not more than **$300,000**	Line 31 is more than **$300,000**	
Enter the amount from line 31.	91,160 60					32
Line 32 minus line 33 (cannot be negative)	– 0 00	– 125,000 00	– 150,000 00	– 200,000 00	– 300,000 00	33
	= 91,160 60	=	=	=	=	34
	× 10%	× 10.5%	× 10.75%	× 11%	× 11.25%	35
Multiply line 34 by line 35.	= 9,116 06	=	=	=	=	36
	+ 0 00	+ 12,500 00	+ 15,125 00	+ 20,500 00	+ 31,500 00	37
Add lines 36 and 37. **Alberta tax on taxable income**	= 9,116 06	=	=	=	=	38

Step 3 – Alberta tax

Enter your Alberta tax on taxable income from line 38.				9,116 06	39
Enter your Alberta tax on split income from Form T1206.	6151			+	• 40
Add lines 39 and 40.				= 9,116 06	41
Enter your Alberta non-refundable tax credits from line 30.		2,079 52	42		
Alberta dividend tax credit: Credit calculated for line 6152 on the *Provincial Worksheet*	6152	+ 102 21	• 43		
Alberta overseas employment tax credit: Amount from line 426 of your federal Schedule 1 ______ × 35% =	6153	+	• 44		
Alberta minimum tax carryover: Amount from line 427 of your federal Schedule 1 ______ × 35% =	6154	+	• 45		
Add lines 42 to 45.		= 2,181 73	▶	– 2,181 73	46
Line 41 minus line 46 (if negative, enter "0")				= 6,934 33	47
Alberta additional tax for minimum tax purposes: Form T691: line 108 minus line 111 0 00 × 35% =				+ 0 00	48
Add lines 47 and 48.				= 6,934 33	49
Enter the provincial foreign tax credit from Form T2036.				–	50
Line 49 minus line 50 (if negative, enter "0")				= 6,934 33	51

Alberta political contribution tax credit

Enter your Alberta political contributions made in 2015 from your official receipt called *Annual Contribution*.	6003		52				
Credit calculated for line 53 on the *Provincial Worksheet* **(maximum $1,000)**				0 00	53		
Enter your Alberta political contributions made in 2015 from your official receipt called *Senatorial Selection Campaign Contribution*.	6004		54				
Credit calculated for line 55 on the *Provincial Worksheet* **(maximum $1,000)**				+ 0 00	55		
Add lines 53 and 55. **Alberta political contribution tax credit**				= 0 00	▶	– 0 00	56
Line 51 minus line 56 (if negative, enter "0"). Enter the result on line 428 of your return. **Alberta tax**					▶	= 6,934 33	57

See the privacy notice on your return.

Canada Revenue Agency Agence du revenu du Canada

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Employee Overpayment of 2015 Employment Insurance Premiums

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

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

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

Do not complete this form if you were a resident of Quebec on December 31, 2015, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read the **note** below)					1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits				+	2
Add lines 1 and 2.	**(maximum $49,500)**			= 0 00	3
Total premiums deducted: **Residents of other than Quebec** (box 18 and box 55 of your T4 slips) **Quebec residents** (box 18 of your T4 slips)		18,201 70	4		
Total premiums payable: enter the amount from line 10 of Schedule 13		+	5		
Add lines 4 and 5.		= 18,201 70	▶	18,201 70	6
Line 3 minus $2,000 (if negative, enter "0")				− 0 00	7
Line 6 minus line 7 (if negative, enter "0")				= 18,201 70	8
Total premiums deducted: **Residents of other than Quebec** (box 18 and box 55 of your T4 slips) **Quebec residents** (from box 18 of your T4 slips)				18,201 70	9
Required premium: **Residents of other than Quebec** (multiply line 1 by 1.88%) **Quebec residents** (multiply line 1 by 1.54%)	**(maximum $930.60)** **(maximum $762.30)**			− 0 00	10
Line 9 minus line 10 (if negative, enter "0")				= 18,201 70	11
Enter the amount from line 8 or line 11, whichever is **greater**.	**Employment insurance overpayment**			18,201 70	12

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

Enter the amount from line 7, 9, or 10, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than $2,038 ($2,031 if you were a resident of Quebec).

Note: If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** $2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7383**.)

Canada

Canada Revenue Agency Agence du revenu du Canada

Alternative Minimum Tax

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Use this form to calculate your 2015 federal tax payable under alternative minimum tax. If you are completing a return for a trust, use Schedule 12 of the T3 package. Complete parts 1, 2, and 8 if you do not have to pay minimum tax in 2015 and you are applying a minimum tax carryover from previous years against your 2015 tax payable. Alternative minimum tax does not apply to a person who died in 2015 or to returns filed under subsection 70(2) or 150(4), or under paragraph 104(23)(d) or 128(2)(e) of the *Income Tax Act* (the Act). Attach a completed copy of this form to your 2015 return. If you had business income in 2015 from a province or territory other than the one in which you lived at the end of the year, or from another country, you may also have to complete and attach a copy of Form T2203, *Provincial and Territorial Taxes for 2015 – Multiple Jurisdictions*.

Part 1 – Adjusted taxable income and minimum amount (notes 1 through 13 are explained on the last page)

Taxable income from line 260 of your return, or the amount that you would have entered on line 260 if the instruction "if negative, enter "0"" on lines 236 and 260 were replaced with the instruction "if negative, enter the result in brackets".						91,160 60	1
Film property (Note 1)							
Capital cost allowance (CCA) and carrying charges claimed on certified film property acquired before March 1996 (usually included on lines 221 and 232 of your return)					2		
Net income from film property before CCA and carrying charges (if negative, enter "0") **(Note 2)**				–	3		
Line 2 **minus** line 3 (if negative, enter "0")			6782	=	▶	+	4
Rental and leasing property (Note 1)							
Capital cost allowance (CCA) and carrying charges claimed on rental and leasing property (included on line 126 of your return)					5		
Net income from rental and leasing property before CCA and carrying charges (if negative, enter "0") **(Note 2)**				–	6		
Line 5 **minus** line 6 (if negative, enter "0")			6783	=	▶	+	7
Tax shelters, limited partnerships, and non-active partners							
Losses from partnerships that are tax shelters **(Note 3)**					8		
Amounts deductible for properties that are tax shelters **(Note 4)**				+	9		
Carrying charges for acquiring an interest in a partnership of which you are a limited or non-active partner, or which owns a rental or leasing property or a film property (included on line 221 of your return) **(Note 5)**				+	10		
Add lines 8 to 10.			6784	=	▶	+	11
Resource property and flow-through shares							
Total of all resource expenditures, depletion allowances, and carrying charges for resource property and flow-through shares (included on lines 221, 224, and 232 of your return)					12		
Income (including royalties) from production of petroleum, natural gas, and minerals, before carrying charges, resource expenditures, and depletion allowances included on line 12 (if negative, enter "0")			13				
Income from dispositions of foreign resource properties, and recovery of exploration and development expenses (if negative, enter "0")		+	14A				
Income from property, or from a business of selling the product of property, described in Class 43.1 or 43.2 in Schedule II to the *Income Tax Regulations* (if negative, enter "0")		+	14B				
Add lines 13, 14A, and 14B.		=	▶	–	15		
Line 12 **minus** line 15 (if negative, enter "0")			6786	=	▶	+	16
Non-taxable part of capital gains reported in the year							
Amount from line 197 on Schedule 3 of your return; (if negative, enter "0" on line 24). Do not include a reserve from any year before 1986.				4,820 99	17		
Capital gains (or losses) arising from mortgage foreclosures and conditional sales repossessions from lines 124 and 155 of Schedule 3			18				
Part of total capital gains included on line 17 that is exempt from Canadian tax under a tax treaty (included on line 256)	6788	+	19				
Capital gains on gifts of certain capital property (from lines 1 and 2 of column 8 of Form T1170)	6789	+	20				
Certain capital gains from testamentary trusts (for details, contact its legal representative)	6787	+	21				
Add lines 18 to 21.		=	▶	–	22		
Line 17 **minus** line 22 (this amount can be negative)				= 4,820 99	23		
Multiply line 23 by 30% (do not show the result in brackets).		1,446 30	a)				
Enter the amount from line 127 of your return.		2,410 49	b)				
If line 23 is positive, enter the amount from line a) on line 24; if line 23 is negative, enter the amount from line a) or b), whichever is **less, and show it in brackets**.						+ 1,446 30	24
Add lines 1, 4, 7, 11, 16, and 24.						= 92,606 90	25

Do not use this area 6790

(Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca/formulaires** ou en composant le **1-800-959-7383**.)

Canada

Part 1 – Adjusted taxable income and minimum amount (*continued*)

Amount from line 25 on the first page of this form			92,606 90	26
Employee home relocation loan deduction from line 248 of your return			+	27
Security options deduction under paragraph 110(1)(d) included on line 249 of your return (total of all amounts in box 39 of your T4 slips plus 50% of the amount on line 4 of Form T1212, *Statement of Deferred Security Options Benefits*)	5569			28
Gifts of securities acquired under a security option plan included on line 249 of your return	5570			29
Amount from line 28 above				30
Amount from line 29 above		–		31
Line 30 **minus** line 31 (if negative, enter "0")		=		32
Multiply line 32 by 40%.		+		33
Line 29 **plus** line 33		= ▶ –		34
Line 28 **minus** line 34 (if negative, enter "0")		= ▶	+	35
Security options deduction under paragraph 110(1)(d.1) included on line 249 of your return (total of all amounts in box 41 of your T4 slips)				36
Deduction included on line 249 of your return for a security received as a prospector or grubstaker		+		37
Deduction included on line 249 of your return for certain dispositions of securities received from a deferred profit-sharing plan		+		38
Add lines 36 to 38.	5571	=		39
Multiply line 39 by 60%.			+	40

Complete lines c) to f). (Note 6)

If you claimed limited partnership losses incurred in another year on line 251 of your 2015 return **and you have not filed an election (Note 7)**, indicate the full amount of these losses that were incurred prior to 2012. Add to this amount the part of any losses incurred after 2011 that you claimed from partnerships that are tax shelters.				c)
If you claimed limited partnership losses incurred in another year on line 251 of your 2015 return **and you filed an election (Note 7)**, indicate the part of these losses from 2006 to 2014 that were from partnerships that are tax shelters. Add to this amount the full amount of limited partnership losses claimed that were incurred prior to 2006.	6792			d)
Enter the amount from line c) or line d), whichever applies to your situation.				e)
If you claimed non-capital losses incurred in another year on line 252 of your 2015 return, indicate the part of those losses that resulted from CCA or carrying charges claimed on multiple-unit residential buildings, rental and leasing property, certified feature films, or certified productions, as well as the part for resource expenditures and depletion allowances.		+		f)
Add lines e) and f).		= ▶	+	41
Add lines 26, 27, 35, 40, and 41. **(Note 8)**			= 92,606 90	42
Amount from line 120 of your return	1,022 06			
Amount from line 180 of your return	– × 15.2542% =			g)
Amount from line 120 **minus** line 180 of your return	= 1,022 06 × 27.5362% =	+ 281 44		h)
Line g) **plus** line h)	= 281 44 ▶	281 44		43
Amount from line 217 of your return	× 60% =	+		44
Net non-deducted capital losses from line 156 in Part 9 **(Note 9)**		+ 0 00		45
Add lines 43 to 45.		= 281 44 ▶	– 281 44	46
Line 42 **minus** line 46 (if negative, enter "0")	**Adjusted taxable income**		= 92,325 47	47
Basic exemption			– **40,000 00**	48
Line 47 **minus** $40,000 (if negative, enter "0")	**Net adjusted taxable income**		= 52,325 47	49

If line 49 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum tax carryover from previous years against your 2015 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.

Part 1 – Adjusted taxable income and minimum amount (*continued*)

Enter the amount from line 49.								52,325 47	50
Federal tax rate							×	15%	51
Gross minimum amount: multiply line 50 by 15%							=	7,848 82	52
Total non-refundable tax credits from line 350 of your Schedule 1					2,258 13	53			
Enter the total of lines 314, 318, 324, and 326 of your Schedule 1.			54						
Federal tax rate	×	15%	55						
Multiply line 54 by 15%.	=		▶	−		56			
Line 53 **minus** line 56 **(Note 10)**				=	2,258 13	▶	−	2,258 13	57
Line 52 **minus** line 57 (if negative, enter "0")					**Minimum amount**		=	5,590 69	58

If line 58 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum tax carryover from previous years against your 2015 tax payable, complete parts 2 and 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual.

Part 2 – Basic federal tax

Enter the amount from line 404 of your Schedule 1.					16,996 50	59
Total non-refundable tax credits from line 350 of your Schedule 1		2,258 13	60			
Family tax cut: amount from line 423 of your Schedule 1	+		60A			
Dividend tax credit: amount from 425 of your Schedule 1	+	153 51	61			
Overseas employment tax credit from Form T626	+		62			
Add lines 60 to 62.	=	2,411 64	▶	−	2,411 64	63
Tax payable before minimum tax carryover: line 59 **minus** line 63				=	14,584 85	64
Minimum tax carryover applied in 2015 from line 124 in Part 8				−		65
Line 64 **minus** line 65		**Basic federal tax**		=	14,584 85	66

Part 3 – Regular net federal tax payable

Federal surtax on business income earned outside Canada: multiply the amount from line 66 by 48%. If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the result by the percentage in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line.				+		67
Recapture of investment tax credit (from line 8 of Form T2038(IND))				+		68
Add lines 66 to 68.				=	14,584 85	69
Federal foreign tax credit from Form T2209			70			
Federal logging tax credit	+		71			
Line 70 **plus** line 71	=		▶	−		72
Line 69 **minus** line 72 (if negative, enter "0")		**Federal tax payable**		=	14,584 85	73
Federal political contribution tax credit from line 410 of your Schedule 1			74			
Investment tax credit (from line H of Form T2038(IND))	+		75			
Labour-sponsored funds tax credit from line 414 of your Schedule 1	+		76			
Add lines 74 to 76.	=		▶	−		77
Line 73 **minus** line 77 (if negative, enter "0")		**Regular net federal tax payable**		=	14,584 85	78

Part 4 – Special foreign tax credit (terms identified by the letters *(a)* and *(e)* are defined on Form T2209)

(i) Foreign business income (total business income earned in the foreign country **minus** allowable expenses and deductions for the foreign income)			79		
Foreign non-business income (on which non-business income tax was paid to a foreign country *(a)*)	+		80		
Total foreign income	=		81		
Applicable rate	×	15%	82		
Foreign income limit for special foreign tax credit	=		83		
(ii) Total non-business income tax paid to a foreign country *(a)*	× 66.6666% =		84		
Total business income tax paid to a foreign country *(e)*	+		85		
Foreign taxes paid for special foreign tax credit	=		86		
Enter the amount from line 83 or the amount from line 86, whichever is **less**.			87		
Enter the amount from line 87 or the amount from line 70, whichever is **more**.		**Special foreign tax credit**			88

Part 5 – Obligation to pay alternative minimum tax

Minimum amount from line 58			5,590 69	89
Special foreign tax credit from line 88			–	90
Net minimum tax payable: line 89 **minus** line 90 (if negative, enter "0")			= 5,590 69	91
Regular net federal tax payable from line 78	14,584 85	92		
Federal surtax from line 67	– 0 00	93		
Line 92 **minus** line 93 (if negative, enter "0")	= 14,584 85	▶	– 14,584 85	94
Line 91 **minus** line 94 (if negative, enter "0")			= 0 00	95

If line 95 is "0", you are not subject to alternative minimum tax. If you want to apply a minimum tax carryover from previous years against your 2015 tax payable, complete Part 8 and attach a copy of this form to your return. Also, complete Schedule 1 and your return as usual. If the amount on line 95 is positive, complete parts 6 and 7.

Part 6 – Federal tax payable (under alternative minimum tax)

Basic federal tax from line 66		96		
Amount from line 12 of Form T1206, *Tax on Split Income*	–	97		
Line 96 **minus** line 97 (if negative, enter "0")	=	98		
Minimum amount from line 58		99		
Enter amount from line 98 or line 99, whichever is **more**.		100		
Amount from line 12 of Form T1206, *Tax on Split Income*	+	101		
Line 100 **plus** line 101 **(Note 11)**	=	102		
Net minimum tax payable from line 91		103		
Federal surtax on business income earned outside Canada: multiply the amount from line 102 by 48%. If you have to pay provincial or territorial tax to multiple jurisdictions, multiply the result by the percentage in Column 5 of line 5222 on Form T2203. In either case, enter the result on this line.	+	104		
Line 103 **plus** line 104	=	105		
Amount from line 14 of Form T1206, *Tax on Split Income*		106		
Enter amount from line 105 or line 106, whichever is **more**. Enter this amount on line 417 of your Schedule 1.			6791	107

Part 7 – Additional taxes paid for minimum tax carryover (terms identified by the letters (a) and (e) are defined on Form T2209)

Minimum amount from line 89					5,590 69	108
Basic federal tax from line 66			14,584 85	109		
Federal tax on split income from line 5 of Form T1206, *Tax on Split Income*			–	110		
Line 109 **minus** line 110 (if negative, enter "0")			= 14,584 85	111		
Special foreign tax credit from line 88		112				
Federal foreign tax credit from line 70	–	113				
Line 112 **minus** line 113	=	114				
Line 114 × (Foreign taxes paid for special foreign tax credit (line 86 in Part 4)) / (Foreign taxes paid (non-business income tax paid to a foreign country (a) plus business income tax paid to a foreign country (e)))		=	+	115		
Line 111 **plus** line 115			= 14,584 85	▶	– 14,584 85	116
Line 108 **minus** line 116 (if negative, enter "0") **Additional taxes paid for minimum tax carryover**					= 0 00	117

Part 8 – Applying a minimum tax carryover from previous years against 2015 tax payable

Minimum tax carryover from previous years (2008 to 2014)					118
Tax payable before minimum tax carryover from line 64		14,584 85			119
Federal tax on split income from line 5 of Form T1206, *Tax on Split Income*	–				120
Line 119 **minus** line 120	=	14,584 85			121
Minimum amount from line 58	–	5,590 69			122
Maximum carryover that can be applied in 2015: line 121 **minus** line 122 (if negative, enter "0")	=	8,994 17			123
Minimum tax carryover applied in 2015: Claim an amount that is not more than line 118 or 123, whichever is **less**, and enter it on line 427 of your Schedule 1			–		124
Balance of minimum tax carryover available for later years, if any: line 118 **minus** line 124			=		125
Additional 2015 taxes for carryover to later years from line 117			+	0 00	126
Line 125 **plus** line 126			=	0 00	127
Unapplied 2008 minimum tax carryover			–		128
Total minimum tax carryover available for 2016: line 127 **minus** line 128			=	0 00	129

Part 9 – Net non-deducted capital losses (Complete this part only if line 23 in Part 1 is positive or you have any unapplied net capital losses from before May 23, 1985.)

Amount from line 23 in Part 1		4,820 99	130
Capital gains deduction from line 254 of your return **(Note 12)**	–		131
Capital gains available for capital losses of other years: line 130 **minus** line 131	=	4,820 99	132

Pre-1988 unapplied net capital losses		× 2 =			133		
1988 and 1989 unapplied net capital losses		× 3 / 2 =	+		134		
1990 through 1999 unapplied net capital losses		× 4 / 3 =	+		135		
2000 unapplied net capital losses		÷ inclusion rate* =	+		136		
2001 through 2014 unapplied net capital losses		× 2 =	+		137		
Add lines 133 to 137. **(Note 13)**			=		▶		138

* You can find this information on your notice of assessment or notice of reassessment for 2000, or by contacting us.

Adjusted capital losses of other years applied against total capital gains: Enter the amount from line 132 or line 138, whichever is **less**.	0 00	139

Unapplied net capital loss incurred before May 23, 1985 (if none, enter "0" on line 152)		× 2 =					140
Capital gains deductions claimed: In 2001 through 2014		× 2 =		141			
In 2000		÷ inclusion rate* =	+	142			
In 1990 through 1999		× 4 / 3 =	+	143			
In 1988 and 1989		× 3 / 2 =	+	144			
Before 1988		× 2 =	+	145			
Add lines 141 to 145.		=		▶	–		146
Pre-1986 capital loss balance for 2015: line 140 **minus** line 146 (if negative, enter "0")					=		147

* You can find this information on your notice of assessment or notice of reassessment for 2000, or by contacting us.

Line 138 **minus** line 139		0 00			148
Enter the amount from line 147 or line 148, whichever is **less**.		0 00			149
Allowable rate	×	**80%**			150
Line 149 multiplied by 80%	=	0 00			151
Enter the amount from line 151 or $2,000, whichever is **less**.				0 00	152
Line 139 multiplied by 80%			+	0 00	153
Adjusted capital losses: line 152 **plus** line 153			=	0 00	154
Net capital losses of other years from line 253 of your return			–		155
Line 154 **minus** line 155. Enter this amount on line 45 of this form. **Net non-deducted capital losses**			=	0 00	156

See the privacy notice on your return.

Canada Revenue Agency Agence du revenu du Canada

Statement of Real Estate Rentals

Protected B when completed

For more information on how to complete this statement, see Guide T4036, *Rental Income*.

Identification

Your name Amy Robinson	Your social insurance number 5 0 4 7 8 4 6 5 3

For the period from: Year 2 0 1 5 Month 0 1 Day 0 1 to: Year 2 0 1 5 Month 1 2 Day 3 1

Was this the final year of your rental operation? Yes ☐ No ☐

Name and address of person or firm preparing this form

Partnership business number (9 digits)

Tax shelter identification number

Account Number (15 characters)

Your percentage of ownership

Industry code 5 3 1 1 1 1

Details of other co-owners and partners

Co-owner or partner's name and address	Share of net income (loss) $	Percentage of ownership
Co-owner or partner's name and address	Share of net income (loss) $	Percentage of ownership
Co-owner or partner's name and address	Share of net income (loss) $	Percentage of ownership

Income

Address of property	Number of units		Gross rents
Table attached			
		+	
		+	

Enter the total of your gross rents	8141	21,000 00	
Other related income (for example, premiums and leases, sharecropping)	8230		
Gross rental income – Enter this amount on line 160 of your income tax and benefit return	8299	21,000 00	a

Expenses

		Total expenses		Personal portion
Advertising	8521			
Insurance	8690	1,620 00		0 00
Interest	8710	9,972 34		0 00
Office expenses	8810			
Legal, accounting, and other professional fees	8860			
Management and administration fees	8871			
Maintenance and repairs	8960			
Salaries, wages, and benefits (including employer's contributions)	9060			
Property taxes	9180	2,854 29		0 00
Travel	9200			
Utilities	9220			
Motor vehicle expenses (not including capital cost allowance)	9281			
Other expenses	9270			
Total		14,446 63	9949	0 00

Deductible expenses (total expenses **minus** personal portion)		14,446 63	b
Net income (loss) before adjustments (line a **minus** line b)	9369	6,553 37	
Co-owners – Your share of line 9369 above		6,553 37	c
Minus other expenses of the co-owner	9945		
Subtotal		6,553 37	
Plus recaptured capital cost allowance (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)	9947		
Subtotal		6,553 37	
Minus terminal loss (co-owners – enter your share of the amount) (see Chapter 3 of Guide T4036)	9948		
Subtotal		6,553 37	
Minus capital cost allowance (from Area A on page 2)	9936		
Net income (loss) – If you are a sole proprietor or a co-owner, enter this amount on line 9946		6,553 37	d
Partnerships – Your share of line d above or the amount from your T5013 slip			e
Plus GST/HST rebate for partners received in the year	9974		
Minus other expenses of the partner	9943		
Your net income (loss) – Enter this amount on line 126 of your income tax and benefit return	9946	6,553 37	

Protected B
when completed

Area A – Calculation of capital cost allowance claim (CCA)

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see areas B and C below)	4 Proceeds of dispositions in the year (see areas D and E below)	5 UCC after additions and dispositions (col. 2 **plus** col. 3 **minus** col. 4)[1]	6 Adjustment for current-year additions (1/2 x (col. 3 **minus** col. 4)). If negative, enter "0"	7 Base amount for capital cost allowance (col. 5 **minus** col. 6)	8 Rate (%)	9 CCA for the year (col. 7 x col. 8 or a lesser amount)	10 UCC at the end of the year (col. 5 **minus** col. 9)

Total CCA claim for the year [2]

1 If you have a negative amount in column 5, add it to income as a recapture under "Recaptured capital cost allowance" on line 9947 on page 1 of this form. If there is no property left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss under "Terminal loss" at line 9948 on page 1 of this statement. For more information, read Chapter 3 of Guide T4036.

2 Sole proprietors and partnerships: Enter the total claim on line 9936 on page 1 of this form. Co-owners – Enter only your share of the total claim on line 9936.

Area B – Details of equipment and other property additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Column 3 **minus** Column 4)

Total equipment and other property additions in the year **9925**

Area C – Details of building and leasehold interest additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (Column 3 **minus** Column 4)

Total building additions in the year **9927**

Area D – Details of equipment and other property dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Column 3 **minus** Column 4)

Note: If you disposed of rental property in the year, see Chapter 3 of Guide T4036, for information about your proceeds of disposition.

Total equipment and other property dispositions in the year **9926**

Area E – Details of building and leasehold interest dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (Column 3 **minus** Column 4)

Note: If you disposed of rental property in the year, see Chapter 3 of Guide T4036, for information about your proceeds of disposition.

Total building dispositions in the year **9928**

Area F – Details of land additions and dispositions in the year

Cost of all land additions in the year . . . . **9923** ______

Proceeds from all land dispositions in the year . . . . **9924** ______

See the privacy notice on your return.

T776: Properties

Description of property	Gross rents
915 Kennedy Street	21,000

T776: Motor vehicle CCA

Description	Total KM	Rental KM	Class	Open UCC	Additions	Dispositions	CCA	Close UCC
								0

T776: CCA calculation

Class	Rate	UCC start	Additions	Proceeds	PUR	CCA	UCC end
	0						0

Optimization Results

Optimization	**Line**	**Claimed By You**	**Claimed By Partner**
Donations (registered charities)	349	101.27	