

Software Assignment Problem Four - 1 Solution (Updated For 2014)

This pdf file includes the complete tax return prepared using the ProFile T1 tax software. The T1 ProFile return file named "**Software Problem 04-1.14T**" is also available on this web page.

Analysis

The Family Tax Cut has no value in this version of the problem as neither Mr. Musician nor his wife has any tax payable.

Since Mr. Musician's Net Income For Tax Purposes is only his employment income of \$16,500, his Tax Payable before credits is only \$2,475 $[(15\%)(\$16,500)]$, less than his available non-refundable credits. Given this, he should not claim credits that can either be used by others or carried forward to subsequent years.

Based on this approach, he should not transfer any of the education related amounts as Robert and Sarah can carry forward these amounts indefinitely.

He would also not claim the credit for charitable donations as it can be carried forward for five years.

Medical expenses can also be carried forward to the following year, but the problem states that Mr. Musician wishes to claim his medical expenses on a calendar year basis. Given all his allowable medical expenses are eligible for the refundable medical expense supplement, it would be advisable for him not to carry forward any medical expenses.

Based on this analysis, his total credits will exceed his Tax Payable in this version of the problem. However, there are no further alternatives for using or carrying forward any other credits.

Notes To Tax Return

- When the Universal Child Care Benefits are input on Buddy's Form RC62, the amounts will be transferred to show on S2 as Natasha's income.
- Mr. Musician can claim the caregiver tax credit for both his father and mother. He can claim the full amount because neither has income in excess of the threshold. Eunice's caregiver tax credit includes the family caregiver amount. Earl's caregiver tax credit does not as he is not disabled.
- The ITA 118(1)(d) infirm dependant over 17 tax credit is only available for dependants who have attained the age of 18 by the end of the year and are dependent because of mental or physical infirmity. The only dependant of Mr. Musician who satisfies these criteria is his mother. However, since he is claiming the caregiver tax credit for her, he cannot claim this credit for her.
- Mr. Musician's mother's unused disability tax credit can be transferred to him. If she filed a tax return, her age credit (which cannot be transferred to Buddy) would eliminate any Tax Payable.
- The medical expense rules require that the medical expense payments be paid in respect of medical services provided to persons who are dependants of Buddy within the meaning of ITA 118(6). ITA 118(6) requires that the persons be dependent on Buddy at some point during the year for support and that they are his children. Since it is stated in the problem that the children of Ms. Nurse and Mr. Musician are not dependent on him for support, Megan's medical expenses cannot be claimed by him.

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- An individual can claim a tax credit based on the medical expenses of a spouse and any other individual who meets the ITA 118(6) definition of a dependant. The medical expenses of Lori Musician (\$300) and Dolly Nurse (\$675) would not be eligible as neither woman is his spouse or common-law partner.

Tax Planning Points

- Richard, Sarah, Eunice, and Earl should all file tax returns in order to receive the GST credit. Filing a tax return will also make the unused education related tax credits of Richard and Sarah easier to keep track of for carry forward purposes. Sarah, Eunice, and Earl will need to have a Social Insurance Number to file returns.
- Buddy has paid installments based on the CRA's Instalment Reminders. Given the amount of his refund, they were unnecessary. Buddy should review his estimated net tax owing periodically in the future to determine whether instalments should be paid.
- Buddy has paid the dental expenses for Ms. Nurse and Megan Nurse, but cannot claim them as Ms. Nurse is not a spouse and Megan is not a dependant of Buddy's. Ms. Nurse cannot claim the dental expenses as she has not paid for them. If there is an agreement between Buddy and Ms. Nurse that requires him to pay her and their children's dental and medical expenses, or he chooses to pay these costs for other reasons, it would be better from a tax point of view if Buddy gave Ms. Nurse the funds to pay the medical expenses rather than pay them personally. That way Ms. Nurse could claim the expenses that he cannot.
- Since Buddy cannot deduct Lori Musician's medical expenses either, it would be better from a tax point of view if he gave Lori the funds to pay her own expenses so that she can claim them.

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2014****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

I understand that by providing an email address, I am registering for online mail and I accept the terms and conditions on page 10 of the guide.

Enter an email address: _____

Information about your residence

Enter your province or territory of residence on **December 31, 2014**: British Columbia

If your province or territory of residence changed in 2014, enter the date of your move: _____

Is your home address the same as your mailing address? ☐ Yes ☐ 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 2014, enter the province or territory of self-employment: _____

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2014**, enter the date of:

Month/Day entry _____ or departure Month/Day _____

Information about you

Enter your social insurance number (SIN)	527 000 061	
Enter your date of birth:	Year/Month/Day 1947-08-28	
Your language of correspondence:	English <input checked="" type="checkbox"/>	Français <input type="checkbox"/>
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, 2014

(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 spouse or

common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN: 527 000 129

Enter his or her first name: Natasha

Enter his or her net income for 2014 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 2014: 1 ☐

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, 2014?

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.

Please answer the following question

Did you own or hold foreign property at any time in 2014 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 2014, see the "Foreign income" section in the guide.

The 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 dependant	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 16,500|00

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").

This is your **net income before adjustments.** 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.

This is your **net income.** 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")

This is your **taxable income.** 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.

Refund or Balance owing

Net federal tax: enter the amount from line 66 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	0	00
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 (enter the amount from line 235)	422		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428		
Add lines 420, 421, 430, 422, and 428.	This is your total payable . 435 0 00 •		

Total income tax deducted	437	500	00 •
Refundable Québec abatement	440		•
CPP overpayment (enter your excess contributions)	448		•
Employment Insurance overpayment (enter your excess contributions)	450		•
Refundable medical expense supplement (use the federal worksheet)	452	857	50 •
Working Income Tax Benefit (WITB) (attach Schedule 6)	453	1,914	00 •
Refund of investment tax credit (attach Form T2038(IND))	454		•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456		•
Employee and partner GST/HST rebate (attach Form GST370)	457		•
Tax paid by instalments	476	4,000	00 •
Provincial or territorial credits (attach Form 479 if it applies)	479	150	00 •
Add lines 437 to 479.	These are your total credits . 482 7,421 50 ▶		
Line 435 minus line 482	This is your refund or balance owing . 7,421 50		

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

Enter the amount below on whichever line applies.

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

Refund **484** 7,421 50 •

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/mypayment. Your payment is due no later than April 30, 2015.

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 or to update your account information, 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	Institution number	Account number
460 _____	461 _____	462 _____
(5 digits)	(3 digits)	(maximum 12 digits)

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

Sign here _____

It is a serious offence to make a false return.

Telephone (604) 111-1111

Date 2015-01-26

490 ☒

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

Name _____

Telephone () - _____

EFILE number (if applicable): **489** C3099

Personal information, including the social insurance number, is collected under the Income Tax Act to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it: refer to InfoSource (www.infosource.gc.ca), personal information bank CRA PPU 005.

**Do not use
this area**

487 _____

488 _____

486 _____ •

T1-2014**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 \$11,138	300	11,138	00	1
Age amount (if you were born in 1949 or earlier) (use federal worksheet)	(maximum \$6,916)	301	6,916	00	2
Spouse or common-law partner amount (attach Schedule 5)		303	6,338	00	3
Amount for an eligible dependant (attach schedule 5)		305			4
Amount for children born in 1997 or later					
Number of children for whom you are not claiming					
the family caregiver amount	366 5 x \$ 2,255 =		11,275	00	5
Number of children for whom you are claiming					
the family caregiver amount	352 x \$ 4,313 =				6
Add lines 5 and 6.			11,275	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		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 \$913.68)	312	310	20	11
on self-employment and other eligible earnings (attach Schedule 13)		317			12
Volunteer firefighters' amount		362			13
Search and rescue volunteers' amount		395			14
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,127)	363	1,127	00	15
Public transit amount		364			16
Children's fitness amount		365			17
Children's arts amount		370			18
Home buyers' amount		369			19
Adoption expenses		313			20
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			21
Caregiver amount (attach Schedule 5)		315	11,118	00	22
Disability amount (for self) (Claim \$7,766 or if you were under age 18, use the federal worksheet)		316			23
Disability amount transferred from a dependant (use the federal worksheet)		318	7,766	00	24
Interest paid on your student loans		319			25
Your tuition, education, and textbook amounts (attach Schedule 11)		323			26
Tuition, education, and textbook amounts transferred from a child		324			27
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			28
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later	330 2,800				29
Enter \$2,171 or 3% of line 236, whichever is less			495	00	30
Line 29 minus line 30 (if negative, enter "0")			2,305	00	31
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 1,125				32
Add lines 31 and 32.			3,430	00	33
Add lines 1 to 4, 7 to 28, and line 33.		335	59,418	20	34
Federal non-refundable tax credit rate			15	%	35
Multiply line 34 by line 35.		338	8,912	73	36
Donations and gifts (attach Schedule 9)		349			37
Add lines 36 and 37.					
Enter this amount on line 50.	Total federal non-refundable tax credits	350	8,912	73	38

Step 2 - Federal tax on taxable incomeEnter your **taxable income** from line 260 of your return.

16,500|00 39

Complete the appropriate column depending on the amount on line 39.

Enter the amount from line 39.

Line 40 minus line 41 (cannot be negative)

Multiply line 42 by line 43.

Add lines 44 and 45.

Line 39 is
\$43,953 or less

16,500|00

16,500|00

x 15 %

2,475|00

0|00

2,475|00

Go to Step 3.

Line 39 is more
than \$43,953 but
not more than
\$87,907

43,953|00

x 22 %

6,593|00

Go to Step 3.

Line 39 is more
than \$87,907 but
not more than
\$136,270

87,907|00

x 26 %

16,263|00

Go to Step 3.

Line 39 is more than
\$136,270

136,270|00

x 29 %

28,837|00

Go to Step 3.

Step 3 - Net federal tax

Enter the amount from line 46

2,475|00 47

Federal tax on split income (from line 5 of Form T1206)

424

• 48

Add lines 47 and 48.

404

2,475|00

2,475|00 49

Enter your non-refundable tax credits from line 38.

350

8,912|73 50

Family tax cut (attach Schedule 1-A)

423

• 50A

Federal dividend tax credit

425

• 51

Overseas employment tax credit (attach Form T626)

426

52

Minimum tax carryover (attach Form T691)

427

• 53

Add lines 50 to 53.

8,912|73

8,912|73 54

Line 49 minus line 54 (if negative, enter "0")

Basic federal tax 429

55

Federal foreign tax credit (attach Form T2209)

405

56

Federal logging tax credit

Line 55 minus line 56 (if negative, enter "0")

Federal tax 406

0|00 57

Total federal political contributions (attach receipts)

409

58

Federal political contribution tax credit
(use the federal worksheet)

(maximum \$650) 410

• 59

Investment tax credit (attach Form T2038(IND))

412

• 60

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414

• 61

Add lines 59, 60 and 61.

416

62

Line 57 minus line 62 (if negative, enter "0")

If you have an amount on line 48 above, see Form T1206

417

63

Working income tax benefit advance payments received (box 10 on the RC210 slip).

415

• 64

Special taxes (see line 418 in the guide)

418

65

Add lines 63, 64, and 65.

Enter this amount on line 420 of your return.

Net federal tax 420

0|00 66

T1-2014**Amounts for Spouse or Common-Law Partner
and Dependants****Schedule 5**

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 2014? 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, 2014.

Line 303 - Spouse or common-law partner amount

Base amount	11,138	00	1
If you are entitled to the family caregiver amount , enter \$2,058 (see page 35 in the guide).	5109	+	2
Add lines 1 and 2.	=	11,138	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").	=	6,338	00 5
Enter this amount on line 303 of your Schedule 1.			

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?
Address:		N/A	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Base amount	11,138	00	1
If you are entitled to the family caregiver amount , enter \$2,058 (see page 35 in the guide and read the note below).	5110	+	2
Add lines 1 and 2.	=	11,138	00 3
Dependant's net income (line 236 of his or her return)	5106	-	4
Line 3 minus line 4 (if negative, enter "0").	=		5
Enter this amount on line 305 of your Schedule 1.			

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 \$6,589)	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:	Eunice Musician	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:	111 WWW Street, Vancouver BC V4H3W4	1927	Mother	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Base amount	20,002	00	1
If you are entitled to the family caregiver amount , enter \$2,058 (see page 35 in the guide and complete box 5112 below).	+	2,058	00 2
Add lines 1 and 2.	=	22,060	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 \$6,588. If not, the maximum is \$4,530.	=	6,588	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").	=	6,588	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	1925	Father	

Base amount	20,002	00	1
If you are entitled to the family caregiver amount , enter \$2,058 (see page 35 in the guide and complete box 5112 below).	+		2
Add lines 1 and 2.	=	20,002	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 \$6,588 . If not, the maximum is \$4,530 .	=	4,530	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").	=	4,530	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 \$2,058 on line 2 for this calculation.	5112	1
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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 2014:

- 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 2014:

- 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, 2014.

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, 2014. 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 and income from a communal organization)	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	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	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 2014 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	20.40	%	19	
Multiply line 18 by line 19.	2,397	00	20	
If you had neither an eligible spouse nor an eligible dependant, enter \$1,206. If you had an eligible spouse or an eligible dependant enter \$1,914.	1,914	00	21	
Amount from line 20 or line 21, whichever is less	1,914	00	▶	1,914 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 \$12,411. If you had an eligible spouse or an eligible dependant, enter \$16,728.	16,728	00	24	
Line 23 minus line 24 (if negative, enter "0")			25	
Rate	16.50	%	26	
Multiply line 25 by line 26.			▶	27
Line 22 minus line 27 (if negative, enter "0")				1,914 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 \$556, 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 \$19,712. If you had an eligible spouse or an eligible dependant, enter \$28,314.	28,314	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".				1,914 00 41
Add lines 40 and 41.				
Enter the amount on line 453 of your return.				1,914 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 \$19,721	less than \$28,328
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$22,983	less than \$31,585
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 \$34,856

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 2010 - 2013			
Unclaimed donations from 2009	+	+	
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 2014	Ending balance
2009			
2010			
2011			
2012			
2013			
2014			3,000 00
Totals			3,000 00

Cultural and ecological gifts (pre-February 11, 2014) carryforward

Year	Beginning balance	Claimed in 2014	Ending balance
2009			
2010			
2011			
2012			
2013			
2014			
Totals			

Charitable donations

Ecological gifts (post-February 10, 2014) carryforward

Year	Beginning balance	Claimed in 2014	Ending balance
2014			

Line 5844 – Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2014)

Maximum supplement

Total child care and attendant care expenses for you,
claimed by you or by another person

Base amount

Line 2 minus line 3 (if negative, enter "0")

Line 1 minus line 4 (if negative, enter "0")

Enter, on line 5844 of Form BC428, \$7,402 plus the amount on line 5 (maximum claim \$11,720), unless you are completing this chart to calculate the amount at line 5848.

Line 5848 and 5860 – Transfer from dependants

Disability amount transferred from a dependant			
SIN		Disability amount	A 7,402.00
First name	Eunice	Taxable income	9,500.00
Last name	Musician	Basic personal amount	9,869.00
Birthdate	1927-04-10	Age amount	4,426.00
Maximum available for transfer (A-B)	7,402.00	Other amounts - lines 5812 to 5840	
Disability transfer	7,402.00	Adjusted taxable income	B 0.00

Tuition and education transfer from dependant			
SIN	527 000 285	Tuition and education amount	A 3,800.00
First name	Richard	Taxable income	2,800.00
Last name	Musician	Basic personal amount	9,869.00
Birthdate	1997-03-15	Age amount	
Maximum available for transfer (A-B)	3,800.00	Other amounts - lines 5812 to 5848	
Tuition and education transfer	0.00	Unused tuition and education from 2013	
		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	9,869.00
Birthdate	1994-09-02	Age amount	
Maximum available for transfer (A-B)	5,000.00	Other amounts - lines 5812 to 5848	
Tuition and education transfer	0.00	Unused tuition and education from 2013	
		Adjusted taxable income	B 0.00

Line 5872 – Allowable amount of medical expenses for other dependants

Name of dependant	A Amount of medical expenses	B Net income	C The lesser of \$2,052 or 3% of net income	D Col. A minus col. C
Earl Musician	1,050.00	7,500.00	225.00	825.00
Sarah Musician	300.00			300.00
			Total	1,125.00

Enter, on line 5872 of Form BC428, the total amount claimed for all other dependants.

Line 6152 - British Columbia dividend tax credit

Calculate the amount to enter on line 6152 of Form BC428 by completing one of the two following calculations:

- If you have an amount on line 120 but no amount on line 180 of your return, complete the following:

Line 120 of your return _____ x 10.00 % = _____
 Enter this amount on line 6152 of Form BC428

- If you have amounts on line 180 and 120 of your return, complete the following:

Line 120 of your return _____ 1
 Line 180 of your return _____ 2 x 2.59 % = _____ 4
 Line 1 minus line 2 (if negative, enter "0") _____ 3 x 10.00 % = _____ 5
 Add lines 4 and 5. _____
 Enter this amount on line 6152 of Form BC428 _____ 6

Line 46 – British Columbia overseas employment tax credit

Determine your British Columbia overseas employment tax credit by completing the following calculation, and enter the amount from line 1 on line 46 of Form BC428.

British Columbia tax before the overseas employment tax credit *	<u> </u>	X	Federal overseas employment tax credit***	<u> </u>	=	<u> </u>	1
Federal tax before the overseas employment tax credit **	<u> </u>						

* Amount from line 40 of Form BC428, less the total of the amounts from lines 44 and 45 of that form

** Amount from line 39 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule

*** Amount from line 426 of federal Schedule 1

Line 66 – British Columbia political contribution tax credit

If your total political contributions (line 65 from Form BC428) were **more than \$1,150**, enter \$500 on line 66 of Form BC428.

Use the amount on line 65 to determine which **ONE** of the following columns you have to complete.

Enter your total contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Enter the result on line 66 of Form BC428.

If line 65 is \$100 or less	If line 65 is more than \$100 but not more than \$550	If line 65 is more than \$550 but not more than \$1,150	
<u> </u>	<u> </u>	<u> </u>	1
<u> </u>	<u>100.00</u>	<u>550.00</u>	2
<u> </u>	<u> </u>	<u> </u>	3
<u>75.00 %</u>	<u>50.00 %</u>	<u>33.33 %</u>	4
<u> </u>	<u> </u>	<u> </u>	5
<u> </u>	<u>75.00</u>	<u>300.00</u>	6
<u> </u>	<u> </u>	<u> </u>	7



British Columbia Tax

BC428
T1 General - 2014Complete 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 \$9,869	5804	9,869 00 1
Age amount (if born in 1949 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,426)	5808	4,426 00 2
Spouse or common-law partner amount				
Base amount	9,295 00			
Minus: his or her net income from page 1 of your return	4,800 00			
Result: (if negative, enter "0")	4,495 00	(maximum \$8,450) ▶	5812	4,495 00 3
Amount for an eligible dependant				
Base amount	9,295 00			
Minus: his or her net income from line 236 of his or her return				
Result: (if negative, enter "0")		(maximum \$8,450) ▶	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	310 20 • 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	8,636 00 14
Disability amount (for self)			5844	15
(Claim \$7,402 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i>)			5848	7,402 00 16
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5852	17
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5856	18
Your tuition and education amounts [use and attach Schedule BC(S11)]			5860	19
Tuition and education amounts transferred from a child			5864	20
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]				
Medical expenses:				
Amount from line 330 of your federal Schedule 1	5868	2,800 00		21
Enter \$2,052 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	38,568 20	▶
British Columbia non-refundable tax credit rate			x	5.06 % 27
Multiply line 26 by line 27.		5884	1,951 55	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		▶
Add lines 28 and 31.				0 00 31
Enter this amount on line 44.				
British Columbia non-refundable tax credits		6150	1,951 55	32

Go to Step 2

Step 2 - British Columbia tax on taxable incomeEnter 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 **\$37,606** or lessLine 33 is more than **\$37,606**, but not more than **\$75,213**Line 33 is more than **\$75,213**, but not more than **\$86,354**Line 33 is more than **\$86,354**, but not more than **\$104,858**Line 33 is more than **\$104,858**, but not more than **\$150,000**Line 33 is more than **\$150,000**

Enter the amount from line 33 in the applicable column.

16,500|00

Line 34 minus line 35

0|00

(cannot be negative)

16,500|00

x 5.06 %

Multiply line 36 by line 37.

834|90

Add lines 38 and 39.

0|00

Go to Step 3.

834|90

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.

1,951|55 44

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 45

British Columbia overseas employment tax credit:

Amount calculated for line 46 on the *Provincial Worksheet*

= 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.

1,951|55

1,951|55 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 reductionIf your net income (line 236 of your return) is **less than \$30,981**, 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

18,200|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

409|00 60

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

61

Logging tax credit from Form FIN 542S or Form FIN 542P

62

Line 61 minus line 62 (if negative, enter "0")

63

File: Musician, Buddy-Chapter 4 Problem SIN: 527 000 061 Printed: 2015/01/26 08:28

Protected B when completed

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 2014.

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").

British Columbia tax

000

73

Enter this amount on line 428 of your return.



British Columbia Credits

BC479
T1 General - 2014

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, 2014, **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, 2014, 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, 2014, 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**

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 2014.	6049	• 15
Enter your venture capital tax credit from Certificate SBVC10 for shares purchased during the first 60 days of 2015 that you elect to claim in 2014.	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

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, <i>British Columbia Training Tax Credit (Employers)</i> .	6056+		• 24
Enter the amount from line 4 of Form T1014-2, <i>British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)</i> .	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

Medical expenses

Medical expenses - line 330

Period covered by claim: from 2014-01-01 to 2014-12-31

Payment date	Name of patient	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
2014-12-02	Buddy-Chapter 4 Problem M	Canada Wide Dental Clinic	Dental services	No	1,200 00	1,200 00
2014-12-02	Natasha Musician	Canada Wide Dental Clinic	Dental services	No	700 00	700 00
2014-12-02	Linda Musician	Canada Wide Dental Clinic	Dental services	No	100 00	100 00
2014-12-02	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			
Employee/Recipient-paid premiums for private health services plan			
Québec prescription Drug Insurance Plan - 2013			
Nova Scotia Seniors' Pharmacare Program			
Total medical expenses - line 330			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				
2014-12-02	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 \$2,171)	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		
2014-12-02	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 \$2,171)		
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 \$2,171)		
Allowable amount of medical expenses		

Medical expense summary

Medical expenses	330	2,800	00
Minus : 3% of line 236 of your return (maximum \$2,171)		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				6,916	00	1
Your net income from line 236 of your return		16,500	00			2
Base amount		34,873	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.				6,916	00	6

Volunteer firefighters' amount – line 362

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Volunteer firefighters' amount			

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			

Search and rescue volunteers' amount – line 395

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Search and rescue volunteers' 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 3
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 6
Line 3 minus line 6			16,500 00 7
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 11
Base amount			25,506 00 12
Line 11 minus line 12 (if negative, enter "0")			
Enter the lesser of :			
- \$1,152			
- 3,430 00 x 25% = 857 50			857 50 14
(25 % of the total of line 215 of your return and line 332 of Schedule 1)			
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.			857 50 16

Tax paid by instalments - line 476

Payment date	Description	Amount
2014-03-15	Instalments	1,000 00
2014-06-15	Instalments	1,000 00
2014-09-15	Instalments	1,000 00
2014-12-15	Instalments	1,000 00
Total tax paid by instalments		4,000 00

**Inter-provincial Calculation for CPP and QPP
Contributions and Overpayments for 2014****Protected B**
when completed

Read 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 2014, and you **were not** a resident of **Quebec** on December 31, 2014. 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 2014 and you **were** a resident of **Quebec** on December 31, 2014. 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 on, complete **Part 4**.

Part 1 – CPP/QPP calculation

Enter the number of months during which CPP applies to you in 2014. (read the instruction sheet)		<div style="border: 1px solid black; padding: 2px;">12</div>	A	
Enter the number of months during which QPP applies to you in 2014. (read the instruction sheet)		<div style="border: 1px solid black; padding: 2px;">12</div>	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 \$52,500)	52,500	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 \$52,500)	52,500	00	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is other than Quebec . If box 26 is blank use box 14.		<div style="border: 1px solid black; padding: 2px;">5549</div>	16,500	00 3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is Quebec . If box 26 is blank use box 14.		<div style="border: 1px solid black; padding: 2px;">5548+</div>		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 52,500	00	9
Multiply line 8 by line 9.		=	52,500	00 10
Enter the amount from line 1 or the amount from line 10, whichever is less .			52,500	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 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.		<div style="border: 1px solid black; padding: 2px;">5034</div>		18
* If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.				
Quebec Pension Plan				
Enter the amount from line 2.		52,500	00	19
Enter the amount from line 11.		- 52,500	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 B above)	maximum \$3,500	x 3,500	00	23
Enter the amount from line 15.		- 3,500	00	24
Line 23 minus line 24	Basic exemption for QPP purposes	=		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 5.175%.				27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.		<div style="border: 1px solid black; padding: 2px;">5033</div>		28

Continue on the next page ►

Part 1 – CPP/QPP calculation (continued)**Lines 308, and line 448 for residents of all provinces or territories except Quebec.**

Enter the amount from line 18.					29
Enter the amount from line 28.	+				30
Add lines 29 and 30. Actual CPP/QPP contributions	=			▶	31
Enter the amount from line 17.		643	50		32
Enter the amount from line 27.	+				33
Add lines 32 and 33. CPP/QPP contributions based on pensionable earnings	=	643	50	▶	34
Line 31 minus line 34 (if negative, enter "0") CPP/QPP overpayment	=				35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1, and if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1, and if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions, see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

Part 2 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If, in 2014, 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 2014 and elected in 2014 to stop paying CPP contributions, or revoked in 2014 an election made in a prior year, you should have already completed and submitted Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, to us and your employer(s).

If you had **both** employment income and self-employment income in 2014 and wanted to elect in 2014 to stop paying CPP contributions in 2014, or to revoke in 2014 an election made in a prior year, you should have completed Form CPT30 in 2014. 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 following the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2014, but your intent was to elect in 2014 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 2014 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 2014 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 2014 on this form.

To be valid, an election or revocation that begins in 2014 must be filed on or before June 15, 2016.

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

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

Part 3 – Residents of all provinces except Quebec – CPP contributions on self-employment and other earnings

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
Canada Pension Plan				
Enter the amount from line 18 of Part 1.		Actual CPP contributions		5
If the amount at line 35 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8, and continue on line 9.				
Enter the amount from line 5 above.			6	
Enter the amount from line 17 of Part 1.	-		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
Quebec Pension Plan				
Enter the amount from line 28 of Part 1.		Actual QPP contributions		11
If the amount at line 35 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14, and continue on line 15.				
Enter the amount from line 11 above.			12	
Enter the amount from line 27 of Part 1.	-		13	
Line 12 minus line 13 (if negative, enter "0")	=		14	
Line 11 minus line 14 (if negative, enter "0")	=		15	
Multiply the amount from line 15 by 19.3237.				16
Add line 10 and line 16.	=			17
Enter the amount from line 1 of Part 1.		CPP pensionable earnings (maximum \$52,500)	52,500	18
Enter the amount from line 14 of Part 1.		Basic exemption (maximum \$3,500)	- 3,500	19
Line 18 minus line 19		(maximum \$49,000)	= 49,000	20
Enter the amount from line 17 of Part 3.			-	21
Line 20 minus line 21 (if negative, enter "0")			= 49,000	22
Enter the amount from line 4 or line 22, whichever is less .				23
If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.				
Enter the result of line 14 of Part 1 minus line 5 of Part 1.				24
Enter the amount from line 4 above.			25	
Enter the amount from line 20 above.	-		26	
Line 25 minus line 26 (if negative enter "0")	=		27	
Line 24 minus line 27 (if negative, enter "0")	=		28	
Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")			=	29
Multiply the amount from line 29 by 9.9%.				30
Multiply the amount from line 35 of Part 1 (if positive only) by 2.			-	31
CPP contributions payable on self-employment and other earnings: Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **			=	32
Deduction and tax credit for CPP contributions on self-employment and other earnings:				
Multiply the amount from line 32 by 50%.				33
Enter the amount from line 33 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 (do not prorate the self-employment earnings if the individual died in 2014).

** If the result at line 32 is negative, you may have an overpayment, if so we will calculate it for you.

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

Net business income* (amount from line 21 of Revenu Quebec Form LE-35-V; if negative, enter "0")	371		1
Income on which you wish to make optional contributions (amount from line 22.1 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 19.3237.			15
Add line 9 and line 15.	=		16
Enter the amount from line 2 of Part 1.		QPP pensionable earnings (maximum \$52,500)	17
Enter the amount from line 23 of Part 1.		Basic exemption (maximum \$3,500)	18
Line 17 minus line 18		(maximum \$49,000)	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 above.		24	
Enter the amount from line 19 above.	-	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 10.35%.			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 B in Part 1 (do not prorate the self-employment earnings if the individual died in 2014).			

RRSP deduction limit

2015 RRSP deduction limit

2014 earned income from line 23 below	16,500	x 18%	2,970	A
Lesser of A or \$24,930			2,970	
Less: 2014 pension adjustment				
2015 past service pension adjustment				
Plus: 2015 pension adjustment reversal from T10 slip				
Subtotal			2,970	
2014 RRSP deduction limit				
Less: 2014 RRSP and SPP deduction				
Contributions to foreign retirement plan (RC267/RC268/RC269)				
Unused RRSP deduction room				
2015 RRSP deduction limit			2,970	
Less: RRSP contributions you made but did not deduct on your 2014 return				
Additional RRSP contributions you can make and deduct on your 2015 return			2,970	

2014 earned income

The line numbers in brackets below refer to the numbers on your 2014 return where you reported your income.

Employment earnings (lines 101 and 104)	16,500	1		
Annual union, professional, or like dues (line 121) that relate to your employment earnings		2		
Employment expenses (line 229) that relate to your employment earnings		3		
Add lines 2 and 3				
Line 1 minus line 4 (if negative, enter '0')				
Net income from a business you carried on alone or as an active partner (lines 135 to 143)				5
Disability payments you received from the Canada or Quebec Pension Plan (line 152)				6
Royalties for a work or invention of which you were the author or inventor (line 104)				7
Net rental income from real property (line 126)				8
Support payments that you include in income for the year (line 128)				9
Net research grants you received (line 104)				10
Employee profit-sharing plan allocation (line 104)				11
Unemployment benefit plan payments (line 104)				12
Income contributed to an amateur athlete trust in 2014				13
Other income				14
Add lines 5 to 15				15
Current-year loss from a business you carried on alone or as an active partner (lines 135 to 143)				16
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property				17
Current-year rental loss from real property (line 126)				18
Support payments that you deduct for the year (line 220)				19
Other deductions				20
Add lines 17 to 21				21
Earned income - Pre-bankruptcy				22
2014 earned income (line 16 minus line 22 plus line 23)				23
				24

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	2009-04-01	2010-04-01	2011-04-01
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 2014?	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 2014/12/31	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 (\$1,000)			
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 2013			
Net income			
Deductions from net income			
Non-refundable amounts (lines 3 to 15 of Schedule 1)			
Provincial transfers from dependants			
Unused tuition/education from 2013			
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	2012-04-01	1997-03-15	1994-09-02
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 2014?	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 2014/12/31	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 (\$1,000)			
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 2013			
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 2013			
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	1927-04-10	1925-11-16	
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 2014?	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 2014/12/31	British Columbia	British Columbia	NA
Disability/infirmity			
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		6,588.00	4,530.00
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 (\$1,000)			
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 2013			
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 2013			
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	7,766.00
First name	Eunice		Taxable income		9,500.00
Last name	Musician		Basic personal amount		11,138.00
Birthdate	1927-04-10		Age amount		6,916.00
Maximum available for transfer (A-B)		7,766.00	Other amounts - lines 3 to 21 of Schedule 1		
Disability transfer		7,766.00	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		11,138.00
Birthdate	1997-03-15		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 2013		
			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		11,138.00
Birthdate	1994-09-02		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 2013		
			Adjusted taxable income	B	0.00

Summary

2014 Tax Summary (Federal)

Buddy-Chapter 4 Problem

Total income		
Employment *	101	16,500
Old Age Security	113	
CPP/QPP benefits	114	
Other pensions	115	
Split-pension amount	116	
Universal Child Care Benefit	117	
Employment Insurance	119	
Taxable dividends	120	
Interest	121	
Limited partnership	122	
RDSP	125	
Rental	126	
Taxable capital gains	127	
Support payments	128	
RRSP	129	
Other	130	
Self-employment *	135	
Workers' compensation and social assistance	147	
Total income	150	16,500

Net income		
RPP	207	
RRSP *	208	
Split-Pension Deduction	210	
Union and professional dues	212	
UCCB repayment	213	
Child care expenses	214	
Disability supports deduction	215	
Business investment loss	217	
Moving expenses	219	
Support payments	220	
Carrying charges and interest	221	
CPP/QPP/PIPP *	222	
Exploration and development	224	
Employment expenses	229	
Social benefits repayment	235	
Other deductions *	231	
Net income	236	16,500

Taxable income		
Canadian Forces personnel	244	
Home relocation loan	248	
Security options deductions	249	
Other payments deduction	250	
Losses of other years *	251	
Capital gains deduction	254	
Northern residents	255	
Additional deductions	256	
Taxable income	260	16,500

2015 Estimated	Buddy-Chapter 4 Problem
GST/HST credit	1,241.00
Provincial tax credit	404.00
Child Tax Benefit	
RRSP contribution limit	2,970.00

* More than one line is considered

Buddy-Chapter 4 Problem

Non-refundable tax credits		
Basic personal amount	300	11,138
Age amount	301	6,916
Spouse / eligible dependant *	303	6,338
Amount for children	367	11,275
Infirm/caregiver *	306	11,118
CPP/QPP/PPIP/EI *	308	310
Volunteer firefighters' amount*	362	
Canada employment amount	363	1,127
Public transit passes amount	364	
Children's fitness amount	365	
Children's arts amount	370	
Home buyers/Home renovation *	369	
Adoption expenses	313	
Pension income amount	314	
Disability amount	316	
Transfers *	318	7,766
Interest on student loans	319	
Tuition / education	323	
Medical expenses	332	3,430
Subtotal	335	59,418
Credit at 15%	338	8,913
Donations and gifts	349	
Non-refundable tax credits	350	8,913

Total payable		
Federal tax	404	2,475
Non-refundable tax credits	350	8,913
Family tax cut	423	
Dividend tax credit	425	
Min. tax carry-over/other *	426	
Basic federal tax	429	
Non resident surtax		
Foreign tax credits / other	405	
Federal tax	406	
Political/inv. tax credit/other *	410	
Labour-sponsored tax credit	414	
Alternative minimum tax	417	
WITB Prepayment (RC210)	415	
Special Taxes	418	
Net federal tax	420	
CPP contributions payable	421	
EI self-employment	430	
Social benefits repayment	422	
Provincial/territorial tax	428	
Total payable	435	

Total credits		
Income tax deducted *	437	500
QC or YT abatement *	440	
CPP/EI overpayment *	448	
Medical expense supplement	452	858
WITB (Schedule 6)	453	1,914
Other credits *	454	
GST/HST rebate	457	
Instalments	476	4,000
Provincial tax credits	479	150
Total credits	482	7,422

Balance owing (refund)	(7,422)
Combined balance (refund)	(7,422)