

# T1 GENERAL 2009

## Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

ON **1**

### Identification

Attach your personal label here. Correct any wrong information.  
If you are not attaching a label, print your name and address below.

First name and initial

**SUSAN B**

Last name

**TWO**

Mailing address: Apt. No. - Street No. Street name

**2 PINE AVE**

PO Box

RR

City

Prov./Terr.

Postal code

**YELLOWKNIFE**

**ON**

**X 1 A 2 G 6**

### Information about your residence

Enter your province or territory of residence on **December 31, 2009**:

**ON**

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

If you were self-employed in 2009, enter the province or territory of self-employment:

If you **became** or **ceased** to be a resident of Canada in 2009, give the date of:

Month Day

entry

or

Month Day

departure

### Information about you

Enter your social insurance number (SIN)

if it is not on the label, or if you are not attaching a label:

**8 7 0 0 0 0 0 2 3**

Year Month Day

Enter your date of birth:

**1 9 4 7 0 6 1 0**

Your language of correspondence:

English

Français

Votre langue de correspondance :

**X**

Check the box that applies to your marital status on December 31, 2009: (see the "Marital status" section in the guide)

1 ☐ Married 2 ☐ Living common law 3 ☐ Widowed

4 ☐ Divorced 5 **X** Separated 6 ☐ Single

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

(see the guide for more information)

Enter his or her SIN if it is not on the label, or if you are not attaching a label:

Enter his or her first name:

Enter his or her net income for 2009

to claim certain credits:

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return:

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return:

Check this box if he or she was self-employed in 2009:

1 ☐

### Person deceased in 2009

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

Year Month Day

**Do not use this area**

### Elections Canada (see the Elections Canada page in the guide for details or visit [www.elections.ca](http://www.elections.ca))

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

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

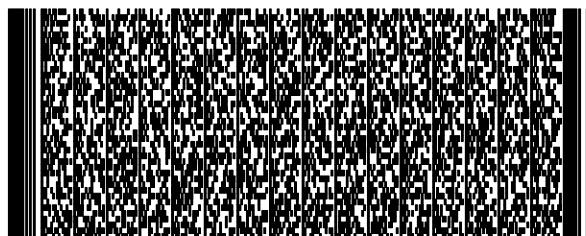
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada for the National Register of Electors? Yes ☐ 1 No **X** 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Election Act* which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

### Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST or the Ontario Sales Tax (OST) credit? Yes ☐ 1 No ☐ 2



Do not use this area	172					171					
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**Your guide contains valuable information to help you complete your return.**

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

**Please answer the following question:**

Did you own or hold foreign property at any time in 2009 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) . . . . .

**266** Yes ☐ 1 No ☒ 2

If yes, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2009, see the "Foreign income" section in the guide.

**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)	<b>101</b>	<b>80200.00</b>
Commissions included on line 101 (box 42 on all T4 slips)	<b>102</b>	
Other employment income	<b>104+</b>	
Old Age Security pension (box 18 on the T4A(OAS) slip)	<b>113+</b>	
CPP or QPP benefits (box 20 on the T4A(P) slip)	<b>114+</b>	
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	<b>152</b>	
Other pensions or superannuation	<b>115+</b>	
Elected split-pension amount (see the guide and <b>attach</b> Form T1032)	<b>116+</b>	
Universal Child Care Benefit (see the guide)	<b>117+</b>	
Employment Insurance and other benefits (box 14 on the T4E slip)	<b>119+</b>	
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and <b>attach</b> Schedule 4)	<b>120+</b>	
Taxable amount of dividends other than eligible dividends included on line 120, from taxable Canadian corporations	<b>180</b>	
Interest and other investment income ( <b>attach</b> Schedule 4)	<b>121+</b>	
Net partnership income: limited or non-active partners only ( <b>attach</b> Schedule 4)	<b>122+</b>	
Registered disability savings plan income (see the guide)	<b>125+</b>	
Rental income	Gross <b>160</b>	Net <b>126+</b>
Taxable capital gains ( <b>attach</b> Schedule 3)		<b>127+</b>
Support payments received	Total <b>156</b>	Taxable amount <b>128+</b>
RRSP income (from all T4RSP slips)		<b>129+</b>
Other income	Specify:	<b>130+</b>
Self-employment income (see lines 135 to 143 in the guide)		
Business income	Gross <b>162</b>	Net <b>135+</b>
Professional income	Gross <b>164</b>	Net <b>137+</b>
Commission income	Gross <b>166</b>	Net <b>139+</b>
Farming income	Gross <b>168</b>	Net <b>141+</b>
Fishing income	Gross <b>170</b>	Net <b>143+</b>
Workers' compensation benefits (box 10 on the T5007 slip)	<b>144</b>	
Social assistance payments	<b>145+</b>	
Net federal supplements (box 21 on the T4A(OAS) slip)	<b>146+</b>	
	Add lines 144, 145, and 146 (see line 250 in the guide).	<b>147+</b>
	Add lines 101, 104 to 143, and 147	<b>150= 80200.00</b>
	This is your <b>total income. 150=</b>	<b>80200.00</b>

**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 **80200.00**

Pension adjustment

(box 52 on all T4 slips and box 34 on all T4A slips)

**206**

Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)

**207**RRSP deduction (see Schedule 7 and **attach** receipts)**208+**

Saskatchewan Pension Plan deduction

(maximum \$600)

**209+**Deduction for elected split-pension amount (see the guide and **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)**222+**Deduction for PPIP or QPP contributions on self-employment income (**attach** Schedule 10)**223+**Exploration and development expenses (**attach** Form T1229)**224+**

Other employment expenses

**229+**

Clergy residence deduction

**231+**

Other deductions

Specify:

**232+**

Add lines 207 to 224, 229, 231, and 232.

**233=****.00**

▶ -

**.00**Line 150 minus line 233 (if negative, enter "0"). This is your **net income before adjustments**.**234=****80200.00**

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=****80200.00****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=****80200.00****Use your taxable income to calculate your federal tax on Schedule 1**

**Refund or Balance owing**

Net federal tax: enter the amount from line 55 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420	10949.12
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8)	421 +	
Social benefits repayment (enter the amount from line 235)	422 +	

**Provincial or territorial tax** (**attach** Form 428, even if the result is "0") 428 + 5847.59

Add lines 420 to 428

This is your **total payable**. 435 = 16796.71 •

Total income tax deducted (see the guide)	437	17104.00 •
Refundable Quebec abatement	440 +	•
CPP overpayment (enter your excess contributions)	448 +	•
Employment Insurance overpayment (enter your excess contributions)	450 +	•
Refundable medical expense supplement (use federal worksheet)	452 +	•
Working income tax benefit ( <b>attach</b> Schedule 6)	453 +	•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454 +	•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +	•

Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457 +	•
Tax <b>paid</b> by instalments	476 +	•

**Provincial or territorial credits** (**attach** Form 479 if it applies) 479 + •

Add lines 437 to 479

These are your **total credits**. 482 = 17104.00 ▶ - 17104.00

Line 435 minus line 482 = -307.29

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.

Refund 484 307.29 •

Balance owing (see line 485 in the guide) 485 •

Amount enclosed 486 •

Attach to page 1 a cheque or money order payable to the Receiver General. Your payment is due no later than April 30, 2010.

**Direct deposit - Start or change** (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.

Refund, GST/HST credit, and WITB advance payments, and any other deemed overpayment of tax - To start direct deposit or to change amount information only, **attach** a "void" cheque or complete lines 460, 461, and 462.**Note:** To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also check box 468. To deposit your **UCCB** payments into the **same** account, also check box 491.

Branch number	Institution number	Account number	CCTB	UCCB
460 _____ (5 digits)	461 _____ (3 digits)	462 _____ (maximum 12 digits)	463 <input type="checkbox"/>	491 <input type="checkbox"/>

**Ontario Ontario Opportunities Fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2009 refund to the Ontario Opportunities Fund. Please see the provincial pages for details.

Amount from line 484 above		1
Your donation to the Ontario Opportunity Fund	465 -	• 2
Net refund (line 1 minus line 2)	466 =	• 3

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

**Sign here** \_\_\_\_\_

It is a serious offence to make a false return.

Telephone 867-495-4578 Date Apr 07/10

**490**

**For professional tax preparers only.**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: — —

**Do not use this area**

487 <input type="checkbox"/>	488 <input type="checkbox"/>	_____	_____	_____	_____	_____	_____	_____	_____	•
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**T1-2009****Donations and Gifts****Schedule 9**

**Attach a copy of this schedule to your return** along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips. See line 349 in the guide for more information.

Total eligible amount of charitable donations and government gifts 6000.00 1

Enter your **net income** from line 236 of your return 80200.00 x 75% = 60150.00 2

**Note: If the amount on line 1 is less than the amount on line 2, enter the amount from line 1 on line 340 below and continue completing the schedule from line 340.**

Gifts of depreciable property (from Chart 2 in the pamphlet P113, <i>Gifts and Income Tax</i> )	<b>337</b>						
				<b>3</b>			
Gifts of capital property (from Chart 1 in the pamphlet P113, <i>Gifts and Income Tax</i> )	<b>339</b>	+			<b>4</b>		
Add lines 3 and 4	=			x 25% =		+	
							<b>5</b>
				Total donations limit: Add lines 2 and 5 (not to exceed the amount on line 236 of your return)		=	<u>60150.00</u> 6

Allowable charitable donations and government gifts (enter the amount from line 1 or line 6, whichever is <b>less</b> )	<b>340</b>						
				<u>6000.00</u>			
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	<b>342</b>	+					
Add lines 340 and 342. 344 =				<u>6000.00</u>			
Enter \$200, or the amount from line 344, whichever is <b>less</b>	345 -		<u>200.00</u>	x 15% =	346	<u>30.00</u>	<b>7</b>
Line 344 minus line 345. 347 =			<u>5800.00</u>	x 29% =	348 +	<u>1682.00</u>	<b>8</b>
				<b>Donations and gifts: Add lines 7 and 8</b>			
				Enter this amount on line 349 of Schedule 1.		=	<u>1712.00</u> 9

**T1-2009****Federal Tax****Schedule 1**

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your federal tax on taxable income and Step 3 to calculate your net federal tax.

**You must attach a copy of this schedule to your return.**

**Step 1 - Federal non-refundable tax credits** (For details, see the related lines in the guide.)

Basic personal amount	claim \$10,320	<b>300</b>	10 320.00	1
Age amount (if you were born in 1944 or earlier) (use federal worksheet)	(maximum \$6,408)	<b>301</b> +		2
Spouse or common-law partner amount (if negative, enter "0")				
<b>\$10,320 minus</b> (his or her net income from page 1 of your return) =	<b>303</b> +			3
Amount for an eligible dependant ( <b>attach</b> Schedule 5) (if negative, enter "0")				
<b>\$10,320 minus</b> (his or her net income) =	<b>305</b> +			4
Amount for children born in 1992 or later	Number of children <b>366</b> x \$2,089 =	<b>367</b> +		5
Amount for infirm dependants age 18 or older (use federal worksheet and <b>attach</b> Schedule 5)		<b>306</b> +		6
CPP or QPP contributions:				
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,118.50)	<b>308</b> +	2118.60	7
on self-employment and other earnings ( <b>attach</b> Schedule 8)		<b>310</b> +		8
Employment Insurance premiums from box 18 and box 55 on all T4 slips	(maximum \$731.79)	<b>312</b> +	731.79	9
Canada employment amount				
(If you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,044)	<b>363</b> +	1044.00	10
Public transit amount		<b>364</b> +		11
Children's fitness amount		<b>365</b> +		12
Home renovation expenses (see line 368 in the guide and <b>attach</b> Schedule 12)		<b>368</b> +		13
Home buyers' amount (see line 369 in the guide)		<b>368</b> +		14
Adoption expenses		<b>313</b> +		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	<b>314</b> +		16
Caregiver amount (use federal worksheet and <b>attach</b> Schedule 5)		<b>315</b> +		17
Disability amount (for self) (claim \$7,196 or if you were under age 18, use federal worksheet)		<b>316</b> +		18
Disability amount transferred from a dependant (use federal worksheet)		<b>318</b> +		19
Interest paid on your student loans		<b>319</b> +		20
Tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)		<b>323</b> +		21
Tuition, education, and textbook amounts transferred from a child		<b>324</b> +		22
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)		<b>326</b> +		23
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1992 or later</b>	<b>330</b>			
Minus: \$2,011 or 3% of line 236, whichever is less	-	2011.00		
Subtotal (if negative, enter "0")	=	(A)		
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (see the calculation at line 331 in the guide and <b>attach</b> Schedule 5)	<b>331</b> +	(B)		
Add lines (A) and (B)	=	<b>332</b> +		24
Add lines 1 to 24.	<b>335</b> =	14214.39		25
Multiply the amount on line 25 by 15%.	<b>338</b>	2132.16		26
Donations and gifts ( <b>attach</b> Schedule 9)	<b>349</b> +	1712.00		27
<b>Total federal non-refundable tax credits:</b> add lines 26 and 27.	<b>350</b> =	3844.16		28

Go to Step 2 on the next page ➡

**Step 2 - Federal tax on taxable income**Enter your **taxable income** from line 260 of your return**80200.00** 29Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,726 or less	If line 29 is more than \$40,726 but not more than \$81,452	If line 29 is more than \$81,452 but not more than \$126,264	If line 29 is more than \$126,264
Enter the amount from line 29.		<b>80200.00</b>		<b>30</b>
Base amount	00,000 00	- 40,726 00	- 81,452 00	- 126,264 00 <b>31</b>
Line 30 minus line 31 (cannot be negative)	=	= <b>39474.00</b>	=	= <b>32</b>
Rate	x 15%	x 22%	x 26%	x 29% <b>33</b>
Multiply line 32 by line 33	=	= <b>8684.28</b>	=	= <b>34</b>
Tax on base amount	0,000 00	+ 6,109 00	+ 15,069 00	+ 26,720 00 <b>35</b>
Add lines 34 and 35	=	= <b>14793.28</b>	=	= <b>36</b>

**Step 3 - Net federal tax**

Enter the amount from line 36 above

**14793.28** 37

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

**424** + **38**Add lines 37 and 38. **404** = **14793.28** 39

Enter your non-refundable tax credits from line 28.

**350** **3844.16** 40

Federal dividend tax credit (see line 425 in the guide)

**425** + **41**Overseas employment tax credit (**attach** Form T626)**426** + **42**Minimum tax carry-over (**attach** Form T691)**427** + **43**Add lines 40 to 43. = **3844.16** 44**Basic federal tax:** Line 39 minus line 44 (if negative, enter "0") **429** = **10949.12** 45Federal foreign tax credit (**attach** Form T2209)**405** - **00** 46**Federal tax:** Line 45 minus line 46 (if negative, enter "0") **406** = **10949.12** 47Total federal political contributions (**attach** receipts)**409**

Federal political contribution tax credit (use federal worksheet)

**410** • **48**Investment tax credit (**attach** Form T2038(IND))**412** + **49**

Labour-sponsored funds tax credit

Net cost **413**Allowable credit **414** +• **50**Add lines 48 to 50. **416** = **51**

Line 47 minus line 51 (if negative, enter "0")

(if you have an amount on line 38 above, see Form T1206) **417** = **10949.12** 52

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)

**415** + **53**Additional tax on RESP accumulated income payments (**attach** Form T1172)**418** + **54****Net federal tax:** add lines 52 and 54.Enter this amount on line 420 of your return. **420** = **10949.12** 55

**Ontario****Ontario Tax****ON428**

T1 General - 2009

Complete this form and **attach a copy** of it to your return. For details, see the forms book.**Step 1 - Ontario non-refundable tax credits**

	For internal use only	<b>5605</b>			
Basic personal amount	claim \$8,881	<b>5804</b>	8881.00		1
Age amount (if born in 1944 or earlier) (use provincial worksheet) (maximum \$4,336)		<b>5808</b>	+		2
Spouse or common-law partner amount					
Base amount	8,295.00				
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=	(maximum \$7,541) ▶	<b>5812</b>	+	3
Amount for an eligible dependant (use provincial worksheet)		<b>5816</b>	+		4
Amount for infirm dependants age 18 or older (use provincial worksheet)		<b>5820</b>	+		5
Canada Pension Plan or Quebec Pension Plan contributions:					
(amount from line 308 of your federal Schedule 1)		<b>5824</b>	+	2118.60	6
(amount from line 310 of your federal Schedule 1)		<b>5828</b>	+		7
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)		<b>5832</b>	+	731.79	8
Adoption expenses (see line 5833 in the forms book)		<b>5833</b>	+		9
Pension income amount (maximum \$1,228) (see line 5836 in the forms book)		<b>5836</b>	+		10
Caregiver amount (use provincial worksheet)		<b>5840</b>	+		11
Disability amount (for self) (see line 5844 in the forms book)		<b>5844</b>	+		12
Disability amount transferred from a dependant (use provincial worksheet)		<b>5848</b>	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		<b>5852</b>	+		14
Your tuition and education amounts [attach Schedule ON(S11)]		<b>5856</b>	+		15
Tuition and education amounts transferred from a child		<b>5860</b>	+		16
Amounts transferred from your spouse or common-law partner [attach Schedule ON(S2)]		<b>5864</b>	+		17
Medical expenses (see line 5868 in the forms book)	<b>5868</b>			18	
Enter \$2,010 or 3% of net income from line 236 of your return, whichever is less	-	2010.00		19	
Line 18 minus line 19 (if negative, enter "0")	=			20	
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>	<b>5872</b>	-		21	
Add lines 20 and 21	<b>5876</b>	=	▶	+	22
Add lines 1 through 17 and line 22	<b>5880</b>	=	11731.39	▶	23
Non-refundable tax credit rate			x	6.05%	24
Multiply line 23 by line 24	<b>5884</b>	=	709.75		25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	200.00	x 6.05% =	12.10		26
Amount from line 347 of your federal Schedule 9	5800.00	x 11.16% =	647.28		27
Add lines 26 and 27	<b>5896</b>	=	659.38	▶	28
Add lines 25 and 28				+	
Enter this amount on line 41					
Ontario non-refundable tax credits	<b>6150</b>	=	1369.13		29

Go to Step 2 on the next page ➡



**Step 2 - Ontario tax on taxable income**Enter your **taxable income** from line 260 of your returnIf this amount is more than \$20,000, you **must** complete **Step 7, Ontario Health Premium.**

80200.00 30

Use the amount on line 30 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 30 in the applicable column

Line 31 minus line 32 (cannot be negative)

Multiply line 33 by line 34

**Ontario tax on taxable income**

Add lines 35 and 36

If line 30 is \$36,848 or less		If line 30 is more than \$36,848, but not more than \$73,698		If line 30 is more than \$73,698	
	<b>31</b>		<b>31</b>	-	<b>80200.00 31</b>
-	0 00	-	36,848 00	-	73,698 00 <b>32</b>
=	<b>33</b>	=	<b>33</b>	=	<b>6502.00 33</b>
x	6.05%	x	9.15%	x	11.16% <b>34</b>
=	<b>35</b>	=	<b>35</b>	=	<b>725.62 35</b>
+	0 00	+	2,229 00	+	5,601 00 <b>36</b>
=	<b>37</b>	=	<b>37</b>	=	<b>6326.62 37</b>
Go to Step 3		Go to Step 3		Go to Step 3	

**Step 3 - Ontario tax**

Enter your Ontario tax on taxable income from line 37

Enter your Ontario tax on split income from Form T1206

Add lines 38 and 39

Enter your Ontario non-refundable tax credits from line 29

Ontario dividend tax credit

Credit calculated for line 6152 on the *Provincial Worksheet*

Ontario overseas employment tax credit:

Amount from line 426 of federal Schedule 1

Ontario minimum tax carryover:

Amount from line 427 of the federal Schedule 1

Add lines 41 through 44

Line 40 minus line 45 (if negative, enter "0")

Ontario additional tax for minimum tax purposes:

Amount from line 95 of Form T691

Add lines 46 and 47

**Ontario surtax**(Line 48 **4957.49** minus \$4,257) x 20% (if negative, enter "0")(Line 48 **4957.49** minus \$5,370) x 36% (if negative, enter "0")

Add lines 49 and 50

Add lines 48 and 51

					6326.62 38
			<b>6151</b>	+	<b>39</b>
			=		6326.62 40
					1369.13 41
			<b>6152</b>	+	<b>42</b>
			<b>6153</b>	+	<b>43</b>
			<b>6154</b>	+	<b>44</b>
			=		1369.13 <b>45</b>
			=		4957.49 <b>46</b>
			+		47
			=		4957.49 <b>48</b>
					140.10 49
			+		50
			=		140.10 <b>51</b>
			=		5097.59 <b>52</b>

If you are **not** claiming the Ontario tax reduction and the credits in Step 5 and 6,  
enter the amount from line 52 on line 67 and **complete Step 7.** Otherwise, continue below.

**Step 4 - Ontario tax reduction**

Basic reduction

If you had a spouse or common-law partner on December 31, 2009, **only** the individual with the **higher net income** can claim the amounts on lines 54 and 55.

Reduction for dependent children born in 1991 or later

Number of dependent children **6269** x \$379 =

Reduction for disabled or infirm dependants (see line 55 in the forms book)

Number of disabled or infirm dependants **6097** x \$379 =

Add lines 53, 54, and 55

Enter the amount from line 56

Enter the amount from line 52

Line 57 minus line 58 (if negative, enter "0")

Line 52 minus line 59 (if negative, enter "0")

**Ontario tax reduction claimed**

					205 00 53
			+		54
			+		55
			=		205.00 <b>56</b>
					410.00 57
			-		5097.59 <b>58</b>
			=		.00 <b>59</b>
			=		5097.59 <b>60</b>

Go to Step 5 on the next page ➡

Enter the amount from line 60 on the previous page

5097.5961

### Step 5 - Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036

Line 60 minus line 61

-62

=5097.5963

Go to Step 6

### Step 6 - Ontario labour sponsored investment fund (LSIF) tax credit

Total cost of shares from boxes 02 and 04 of LSIF tax credit certificate(s) A

x 15% =(max. \$1125) 6275

64

Total cost of ROIF eligible shares from boxes 03 and 05 of LSIF tax credit certificate(s) B

x 5% = (max. \$ 375) 6276 +

65

Add lines 64 and 65

LSIF tax credit =

-66

Line 63 minus line 66 (if negative, enter "0").

=5097.5967

Go to Step 7

### Step 7 - Ontario Health Premium

1f your taxable income (from line 30) is not more than \$20,000, enter "0".

Otherwise, enter the amount calculated in the chart below

Add lines 67 and 68

Enter the result on line 428 of your return.

Ontario Health Premium

750.0068

Ontario tax

=5847.5969

#### Ontario Health Premium Chart

Enter your **taxable income** from line 30

80200.001

Use the amount on line 1 to find the row that applies to you.

- If there is an Ontario Health Premium amount in your row, enter that amount on line 68 above.
- Otherwise, you have to complete the calculation in your row.  
Enter your taxable income in the first box, complete the calculation, and enter the result on line 68 above.

Taxable Income	Ontario Health Premium
not more than \$20,000	\$0
more than \$20,000, but not more than \$25,000	<div><div></div> - \$20,000 = <div></div> x 6% = <div></div></div>
more than \$25,000, but not more than \$35,000	\$300
more than \$36,000, but not more than \$38,500	<div><div></div> - \$36,000 = <div></div> x 6%= <div></div> + \$300= <div></div></div>
more than \$38,500, but not more than \$48,000	\$450
more than \$48,000, but not more than \$48,600	<div><div></div> - \$48,000 = <div></div> x 25%= <div></div> + \$450= <div></div></div>
more than \$48,600, but not more than \$72,000	\$600
more than \$72,000, but not more than \$72,600	<div><div></div> - \$72,000 = <div></div> x 25%= <div></div> + \$600= <div></div></div>
more than \$72,600, but not more than \$200,000	\$750
more than \$200,000, but not more than \$200,600	<div><div></div> - \$200,000= <div></div> x 25%= <div></div> + \$750= <div></div></div>
more than \$200,600	\$900