

2013 Tax Return Summary

Taxpayer personal information	Spousal information
SIN 527 000 061	SIN 527 000 129
Name Musician, Buddy-Chapter 4 Problem	Name Musician, Natasha
Care of	Birthdate 1988-06-06
Street address 111 WWW Street Apt #	
P.O. Box, R.R.	
City Vancouver	
Province BC	
Postal code V4H 3W4	
Home phone (604) 111-1111	
Birthdate 1946-08-28	
Marital status Married	

Total income

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

Net income

Net income	236	16,500 00
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Taxable income

Taxable income	260	16,500 00
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Non-refundable tax credits

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

Total federal non-refundable tax credits: 27 and 28.	350	8,829 89
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Refund or Balance owing

	Total payable	435	0 00	
Total income tax deducted (from all information slips)	437	500 00		
Refundable medical expense supplement	452	857 50		
Working income tax benefit (attach Schedule 6)	453	1,952 00		
Tax paid by instalments	476	4,000 00		
Provincial or territorial tax credits	479	150 00		
	Total credits	482	7,459 50	
				7,459 50
				(7,459 50)
				Refund
	484	7,459 50		

2014 Estimated

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

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

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

BC **7****Identification**

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

Information about you

Enter your social insurance number (SIN)	527 000 061
Enter your date of birth:	Year/Month/Day 1946-08-28
Your language of correspondence:	English <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
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Your marital status on December 31, 2013

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

1 <input checked="" type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law	3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated	6 <input type="checkbox"/> Single

Information about your residence

Enter your province or territory of residence on December 31, 2013 :	British Columbia
If your province or territory of residence changed in 2013, enter the date of your move.	
Is your home address the same as your mailing address ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Enter the province or territory where you currently reside if it is not the same as your mailing address above:	
If you were self-employed in 2013, enter the province or territory of self-employment:	
If you became or ceased to be a resident of Canada for income tax purposes in 2013 , enter the date of:	
Month/Day	Month/Day
entry	or departure

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

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

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

172

171

Residency information for tax administration agreements

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

Did you reside in the **Nisga'a Lands** on December 31, 2013?

Yes ☐ 1

No ☒ 2

If **yes**, are you a citizen of the **Nisga'a Nation**?

Yes ☐ 1

No ☐ 2



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

A) Are you a Canadian citizen?

Yes ☒ 1

No ☐ 2

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

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?

Yes ☒ 1

No ☐ 2

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

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

See the guide for details.

Are you applying for the GST/HST credit (including any related provincial credit)?

Yes ☒ 1

No ☐ 2

Please answer the following question

Did you own or hold foreign property at any time in 2013 with a total cost of more than

CAN\$100,000? See "Foreign income" in the guide for more information.

266

Yes ☐ 1

No ☒ 2

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

If you had dealings with a non-resident trust or corporation in 2013, see the "Foreign income" section in the guide.

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

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

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

Total income

Employment income (box 14 on all T4 slips)	101	16,500	00
Commissions included on line 101 (box 42 on all T4 slips)	102		
Wage loss replacement contributions (see line 101 in the guide)	103		
Other employment income	104		
Old Age Security pension (box 18 on the T4A(OAS) slip)	113		
CPP or QPP benefits (box 20 on the T4A(P) slip)	114		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions and superannuation	115		
Elected split-pension amount (attach Form T1032)	116		
Universal Child Care Benefit (UCCB)	117		
UCCB amount designated to a 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 65 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	1,952	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	7,459 50 ▶
Line 435 minus line 482		This is your refund or balance owing.		7,459 50 (7,459 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 7,459|50 •

Balance owing **485** | •

Amount enclosed	486			•
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Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2014.

-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.

Income tax refund, GST/HST credit and CCTB and any related provincial and territorial payments, WITB advance payments, and any other deemed overpayment of tax, and UCCB. To start direct deposit or to change 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

Date2014-07-27

490 X

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

Name

Telephone () -

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

**Do not use
this area**

487

488

T1-2013**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 \$11,038	300	11,038	00	1	
Age amount (if you were born in 1948 or earlier) (use federal worksheet)	(maximum \$6,854)	301	6,854	00	2	
Spouse or common-law partner amount (attach Schedule 5)		303	6,238	00	3	
Amount for an eligible dependant (attach schedule 5)		305			4	
Amount for children born in 1996 or later						
Number of children for whom you are not claiming the family caregiver amount	366	5	x \$	2,234	=	
				11,170	00	5
Number of children for whom you are claiming the family caregiver amount	352		x \$	4,274	=	
						6
Add lines 5 and 6.				11,170	00	7
Amount for infirm dependants age 18 or older (attach Schedule 5)		306				8
CPP or QPP contributions:						
through employment from box 16 and box 17 of all T4 slips (attach Form RC381, if applicable)		308				• 9
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310				• 10
Employment Insurance premiums:						
through employment from box 18 and box 55 of all T4 slips	(maximum \$891.12)	312	301	95		• 11
on self-employment and other eligible earnings (attach Schedule 13)		317				• 12
Volunteer firefighters' amount		362				13
Canada employment amount						
(If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,117)	363	1,117	00		14
Public transit amount		364				15
Children's fitness amount		365				16
Children's arts amount		370				17
Home buyers' amount		369				18
Adoption expenses		313				19
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314				20
Caregiver amount (attach Schedule 5)		315	11,020	00		21
Disability amount (for self)						
(Claim \$7,697 or if you were under age 18, use the federal worksheet)		316				22
Disability amount transferred from a dependant (use the federal worksheet)		318	7,697	00		23
Interest paid on your student loans		319				24
Your tuition, education, and textbook amounts (attach Schedule 11)		323				25
Tuition, education, and textbook amounts transferred from a child		324				26
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326				27
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1996 or later	330	2,800	00			28
Enter \$2,152 or 3% of line 236, whichever is less		495	00			29
Line 28 minus line 29 (if negative, enter "0")		2,305	00			30
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	1,125	00			31
Add lines 30 and 31.		3,430	00			32
Add lines 1 to 4,7 to 27, and line 32.		335	58,865	95		33
Federal non-refundable tax credit rate			15	%		34
Multiply line 33 by line 34.		338	8,829	89		35
Donations and gifts (attach Schedule 9)		349				36
Add lines 35 and 36.						
Enter this amount on line 49.	Total federal non-refundable tax credits	350	8,829	89		37

Step 2 - Federal tax on taxable income

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

Complete the appropriate column depending on the amount on line 38.

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

Step 3 - Net federal tax

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

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

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

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

Federal logging tax credit **56**

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

Total federal political contributions (**attach** receipts) 409 57 **57**

Federal political contribution tax credit
(use the federal worksheet) (maximum \$650) 410 **58**

Investment tax credit (**attach** Form T2038(IND)) 412 **59**

Labour-sponsored funds tax credit
Net cost 413 Allowable credit 414 **60**

Add lines 58, 59 and 60. 416 **61**

Line 56 minus line 61 (if negative, enter "0") **62**

If you have an amount on line 47 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 **64**

Add lines 62, 63, and 64. **Net federal tax** 420 0|00 **65**

Enter this amount on line 420 of your return.

T1-2013**Amounts for Spouse or Common-Law Partner
and Dependants****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 2013? If **yes**, tick this box ☐ **5522** ☐ and enter the date of the change. Month/Day

Make sure you have ticked the box on page 1 of your return indicating your marital status on December 31, 2013.

Line 303 - Spouse or common-law partner amount

Base amount	11,038	00	1
If you are entitled to the family caregiver amount , enter \$2,040 (see page 34 in the guide).	5109 +		2
Add lines 1 and 2.	=	11,038	00 3
Spouse's or common-law partner's net income from page 1 of your return	-	4,800	00 4
Line 3 minus line 4 (if negative, enter "0").	=	6,238	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	11,038	00	1
If you are entitled to the family caregiver amount , enter \$2,040 (see page 34 in the guide and read the note below).	5110 +		2
Add lines 1 and 2.	=	11,038	00 3
Dependant's net income (line 236 of his or her return)	5106 -		4
Line 3 minus line 4 (if negative, enter "0").	=		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 \$6,530)	=	3

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

Line 315 - Caregiver amount

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

First and last name:	Eunice Musician	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:	111 WWW Street, Vancouver BC V4H3W4	1926	Mother	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

Amounts for Spouse or Common-Law Partner and Dependants

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

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

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

Enter the total number of dependants for whom you entered \$2,040 on line 2 for this calculation.	5112	1
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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 2013:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child.

The WITB is calculated based on the working income (calculated in Part A below) **and** your adjusted family net income (calculated in Part B below). You can claim the **basic** WITB (Step 2) if the working income (amount on line 8 below) is more than \$4,750. If you are eligible for the WITB **disability supplement** (Step 3), your working income (amount on line 7 below) must be more than \$2,295. **Also**, if your adjusted family net income is less than the amount specified in the **chart on the next page**, you need to complete this form to find out if you are entitled to the WITB. If your adjusted family net income is more than the amount specified in the chart on the next page, you are not entitled to the WITB.

You cannot claim the WITB if in 2013:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of at least 90 days during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2013.

Step 1 - Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes ☒ 1 No ☐ 2

Do you have an eligible spouse? **382** Yes ☒ 1 No ☐ 2

Part A - Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2013. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return	16,500.00 3	3
Taxable part of scholarship income reported at line 130	383 4	384 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	5	5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	385 6	386 6
Add lines 3 to 6. Enter the amount even if the result is "0".	16,500.00 7	387 7

Add the amounts from line 7 in columns 1 and 2. **Working Income** 16,500.00 8

Part B - Adjusted family net income

Net income amount from line 236 of the return.	16,500.00 9	4,800.00 9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income or an allowance received as an emergency volunteer	388 10	389 10
Total of Universal Child Care Benefit (UCCB) repayment (line 213 of the return) and registered disability savings plan (RDSP) income repayment (included in line 232 of the return).	11	11
Add lines 9, 10, and 11.	16,500.00 12	4,800.00 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return).	13	4,800.00 13
Line 12 minus line 13 (if negative, enter "0")	16,500.00 14	390 14

Add the amounts from line 14 in columns 1 and 2. **Adjusted family net income** 16,500.00 15

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

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

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes ☐ 1 No ☒ 2 If yes, he or she must complete steps 1 and 3 on a separate Schedule 6.

Step 2 - Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2013 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant

Amount from line 8 in Step 1	16,500	00	16
Base amount	4,750	00	17
Line 16 minus line 17 (if negative, enter "0")	11,750	00	18
Rate	21.00	%	19
Multiply line 18 by line 19.	2,467	50	20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,230.			
If you had an eligible spouse or an eligible dependant enter \$1,952.	1,952	00	21
Amount from line 20 or line 21, whichever is less	1,952	00	▶ 22
Amount from line 15 in Step 1	16,500	00	23
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,301.			
If you had an eligible spouse or an eligible dependant, enter \$16,579.	16,579	00	24
Line 23 minus line 24 (if negative, enter "0")			25
Rate	17.00	%	26
Multiply line 25 by line 26.			▶ 27
Line 22 minus line 27 (if negative, enter "0")			1,952 00 28
Enter the amount from line 28 on line 453 of your return unless you complete Step 3.			

Step 3 - Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.			29
Base amount	2,295	00	30
Line 29 minus line 30 (if negative, enter "0")			31
Rate	21.00	%	32
Multiply line 31 by line 32.			33
Amount from line 33 or \$551, whichever is less			▶ 34
Amount from line 15 in Step 1			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$19,537.			
If you had an eligible spouse or an eligible dependant, enter \$28,061.	28,061	00	36
Line 35 minus line 36 (if negative, enter "0")			37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 8.5%. Otherwise, enter 17%.	17.00	%	38
Multiply line 37 by line 38.			▶ 39
Line 34 minus line 39 (if negative, enter "0")			40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			1,952 00 41
Add lines 40 and 41.			
Enter the amount on line 453 of your return.			1,952 00 42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$19,537	less than \$28,062
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$22,779	less than \$31,303
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	▶	less than \$34,544

Charitable donations

Charitable donations details

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

Donations to U.S. organizations

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

Other gifts

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

Charitable donations summary

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

Charitable donation carryforward - Canadian

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



British Columbia Tax

BC428
T1 General - 2013Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount		claim \$10,276	5804	10,276	00 1
Age amount (if born in 1948 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,421)	5808	4,421	00 2
Spouse or common-law partner amount					
Base amount	9,746				
Minus: his or her net income from page 1 of your return	4,800				
Result: (if negative, enter "0")	4,946		(maximum \$8,860) ▶ 5812	4,946	00 3
Amount for an eligible dependant					
Base amount	9,746				
Minus: his or her net income from line 236 of his or her return					
Result: (if negative, enter "0")			(maximum \$8,860) ▶ 5816		4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824		• 6
(amount from line 310 of your federal Schedule 1)			5828		• 7
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832	301	95 • 8
(amount from line 317 of your federal Schedule 1)			5829		• 9
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833		10
Children's fitness amount			5838		11
Children's arts amount			5841		12
Pension income amount		(maximum \$1,000)	5836		13
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	8,628	00 14
Disability amount (for self)			5844		15
(Claim \$7,394 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i>)			5848	7,394	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 \$2,050 or 3% of net income from line 236 of your return, whichever is less .		495			00 22
Line 21 minus line 22 (if negative, enter "0")		2,305			00 23
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872	1,125			00 24
Add lines 23 and 24.	5876	3,430			00 ▶ 25
Add lines 1 through 20, and line 25.	5880	39,396			95 ▶ 26
British Columbia non-refundable tax credit rate				x 5.06 %	27
Multiply line 26 by line 27.	5884	1,993			49 28
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		x 5.06 % =			29
Amount from line 347 of your federal Schedule 9		x 14.70 % =			30
Add lines 29 and 30.	5896				00 ▶ 31
Add lines 28 and 31.					
Enter this amount on line 44.			British Columbia non-refundable tax credits 6150	1,993	49 32

Go to Step 2

Step 2 - British Columbia tax on taxable 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.

Enter the amount from line 33 in the applicable column.

Line 34 minus line 35
(cannot be negative)

Multiply line 36 by line 37.

Add lines 38 and 39.

Go to Step 3.

Line 33 is \$37,568 or less	Line 33 is more than \$37,568, but not more than \$75,138	Line 33 is more than \$75,138, but not more than \$86,268	Line 33 is more than \$86,268, but not more than \$104,754	Line 33 is more than \$104,754
16,500 00				
0 00	37,568 00	75,138 00	86,268 00	104,754 00
16,500 00				
x 5.06 %	x 7.70 %	x 10.50 %	x 12.29 %	x 14.70 %
834 90				
0 00	1,901 00	4,794 00	5,963 00	8,235 00
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.

1,993|49 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.

1,993|49 ▶

1,993|49 48

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

49

British Columbia additional tax for minimum tax purposes

Amount from line 117 on Form T691

x 33.70 % =

50

Add lines 49 and 50.

51

Enter the provincial foreign tax credit from Form T2036

52

Line 51 minus line 52 (if negative, enter "0")

53

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

Basic reduction

Claim \$409

409|00 54

Enter your net income from line 236 of your return.

16,500|00 55

Base amount

18,181|00 56

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

57

Applicable rate

3.20 % 58

Multiply line 57 by line 58.

▶ 59

Line 54 minus line 59 (if negative, enter "0")

409|00 ▶

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

Step 3 – British Columbia tax (continued)

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

British Columbia political contribution tax credit

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

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

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

British Columbia employee investment tax credits

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

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

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

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

British Columbia mining flow-through share tax credit

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

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

Enter this amount on line 428 of your return. British Columbia tax 000 73



British Columbia Credits

BC479
T1 General - 2013

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

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

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

Income for the sales tax credit

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

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

British Columbia seniors' home renovation tax credit

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

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

British Columbia venture capital tax credit

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

British Columbia mining exploration tax credit

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

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

2013 Slip Summary

NAME: Musician, Buddy-Chapter 4 Problem

SIN: 527000061

T4 Slips - Feuilles T4

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

RC62 - PUGE

	1	Total
Total benefit paid	4,800.00	

Medical expenses

Medical expenses - line 330

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

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

Are you claiming medical expenses? Yes

	Taxpayer	Spouse	
Premiums paid to private health service plans			
Employee/Recipient-paid premiums for private health services plan			
Québec prescription Drug Insurance Plan - 2012			
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				
2013-12-02	Canada Wide Dental Clinic		Dental fees	No	1,050		00	1,050		00	
				No							
Total medical expenses								1,050			00

Are you claiming medical expenses for this dependant? Yes

Minus: 3% of line 236 of Earl Musician's return (maximum \$2,152) 22500

Allowable amount of medical expenses 82500

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

Are you claiming medical expenses for this dependant? Yes

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

Allowable amount of medical expenses 30000

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

Are you claiming medical expenses for this dependant? Yes

Minus : 3% of line 236 of 's return (maximum \$2,109) 00

Allowable amount of medical expenses 00

Medical expense summary

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

* Limitation:

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

Other credits

Age amount - line 301

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

Public transit passes amount - line 364

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

Home buyers' amount - line 369

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

Total income tax deducted - line 437

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

Refundable medical expense supplement - line 452

Your net income from line 236 of your return	16,500 00	1
Net income of your spouse or common-law partner from page 1 of your return	4,800 00	2
Add lines 1 and 2.	21,300 00	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	6
Line 3 minus line 6		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.		10
Adjusted family net income: add lines 7 and 10.	16,500 00	11
Base amount	25,278 00	12
Line 11 minus line 12 (if negative, enter "0")		13
Enter the lesser of :		
- \$ 1,142		
- 3,430 00 x 25% = 857 50		14

Multiply the amount on **line 13** by 5%. _____
Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return. _____

		15
857	50	16

Tax paid by instalments - line 476

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

**Inter-provincial Calculation for CPP and QPP
Contributions and Overpayments for 2013****Protected B**
when completed

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

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

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

Part 1 – CPP/QPP calculation

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

Continue on the next page ▶

Part 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	=			643	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 37 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 2013, 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 2013 and elected in 2013 to stop paying CPP contributions, or revoked in 2013 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 2013 and wanted to elect in 2013 to stop paying CPP contributions in 2013, or to revoke in 2013 an election made in a prior year, you should have completed Form CPT30 in 2013. 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. However, if you want to elect to stop paying CPP contributions on your self-employment earnings on an earlier date in 2013, enter the month you want to stop contributing in **box 372** below, or if you want to revoke in 2013 an election made in a prior year, enter the month you want to stop in **box 374** below.

To be valid, an election or revocation that begins in 2013 must be filed on or before June 15, 2015.

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)		+		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 19.6078.				16
Add line 10 and line 16.		=		17
Enter the amount from line 1 of Part 1.		CPP pensionable earnings (maximum \$51,100)	51,100	18
Enter the amount from line 14 of Part 1.		Basic exemption (maximum \$3,500)	- 3,500	19
Line 18 minus line 19		(maximum \$47,600)	= 47,600	20
Enter the amount from line 17 of Part 3.			-	21
Line 20 minus line 21 (if negative, enter "0")			= 47,600	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 of Part 3			25	
Enter the amount from line 20 of Part 3.	-		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.

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

Dependant information

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

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

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

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

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

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

Transfer from dependants

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

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