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Canada Revenue Agency / Agence du revenu du Canada

# T1 GENERAL 2017

## Income Tax and Benefit Return

### Step 1 – Identification and other information

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#### Identification

Print your name and address below.

First name and initial

**SUCCESSFUL**

Last name

**ARTIST**

Mailing address: Apt No – Street No Street name

**10708 124 STREET**

PO Box

RR

City

**EDMONTON**

Prov./Terr.

**A | B**

Postal code

**T | 5 | K | 2 | B | 2**

#### Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 17 of the guide.

Enter an email address:

#### Information about your residence

Enter your province or territory of residence on **December 31, 2017**:

**ALBERTA**

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 2017, enter the province or territory of self-employment:

**AB**

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2017**, enter the date of:

entry 

|       |     |
|-------|-----|
| Month | Day |
|       |     |

or

departure 

|       |     |
|-------|-----|
| Month | Day |
|       |     |

#### Information about you

Enter your social insurance number (SIN):

|      |   |   |       |   |   |     |   |   |
|------|---|---|-------|---|---|-----|---|---|
| 1    | 2 | 3 | 4     | 5 | 6 | 7   | 8 | 2 |
| Year |   |   | Month |   |   | Day |   |   |

Enter your date of birth:

|      |   |   |       |   |   |     |   |
|------|---|---|-------|---|---|-----|---|
| 1    | 9 | 9 | 0     | 0 | 7 | 0   | 1 |
| Year |   |   | Month |   |   | Day |   |

Your language of correspondence:  
Votre langue de correspondance :

English

Français

#### Is this return for a deceased person?

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

|      |       |     |
|------|-------|-----|
| Year | Month | Day |
|      |       |     |

#### Marital status

Tick the box that applies to your marital status on December 31, 2017:

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

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

Enter his or her SIN:

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

Enter his or her first name:

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

Enter his or her net income for 2017 to claim certain credits:

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return:

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

Enter the amount of UCCB repayment from line 213 of his or her return:

|  |  |  |  |  |  |
|--|--|--|--|--|--|
|  |  |  |  |  |  |
|--|--|--|--|--|--|

Tick this box if he or she was self-employed in 2017:

Do not use this area



### Elections Canada (For more information, see page 19 in the guide)

A) Do you have Canadian citizenship?..... Yes  1 No  2  
If yes, go to question B. If no, skip question B.

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 tax 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, registered political parties, and candidates at election time.

Do not use this area

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### Step 1 – Identification and other information (continued)

**Please answer the following question:**

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2017, was more than CAN\$100,000?  
 See "Specified foreign property" in the guide for more information. .... **266** Yes  1 No  2  
 If **yes**, complete Form T1135 and attach it to your return.  
 If you had dealings with a non-resident trust or corporation in 2017, see "Other foreign property" in the guide.

### Step 2 – Total income

**As a resident of Canada, you have to report your income from all sources both inside and outside Canada. When you come to a line on the return that applies to you, go to the line number in the guide for more information.**

|  |           |           |   |           |
|--|-----------|-----------|---|-----------|
| Employment income (box 14 of all T4 slips)   |           | 101       |   |           |
| Commissions included on line 101 (box 42 of all T4 slips)  | 102       |           |   |           |
| Wage loss replacement contributions (see line 101 in the guide)  | 103       |           |   |           |
| Other employment income  |           | 104 +     |   |           |
| Old age security pension (box 18 of the T4A(OAS) slip)   |           | 113 +     |   |           |
| CPP or QPP benefits (box 20 of the T4A(P) slip)  |           | 114 +     |   |           |
| Disability benefits included on line 114 (box 16 of the T4A(P) slip)   | 152       |           |   |           |
| Other pensions and superannuation  |           | 115 +     |   |           |
| Elected split-pension amount ( <b>attach</b> Form T1032)   |           | 116 +     |   |           |
| Universal child care benefit (UCCB)  |           | 117 +     |   |           |
| UCCB amount designated to a dependant  | 185       |           |   |           |
| Employment insurance and other benefits (box 14 of the T4E slip)   |           | 119 +     |   |           |
| Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> 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 ( <b>attach</b> 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 ( <b>attach</b> 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 | 42,500 00 | Net 137 +                               | 18,915 16 |
| Commission income  | Gross 166 |           | Net 139 +                               |           |
| Farming income   | Gross 168 |           | Net 141 +                               |           |
| Fishing income   | Gross 170 |           | Net 143 +                               |           |
| Workers' compensation benefits (box 10 of the T5007 slip)  | 144       |           |   |           |
| Social assistance payments   | 145 +     |           |   |           |
| Net federal supplements (box 21 of the T4A(OAS) slip)  | 146 +     |           |   |           |
| Add lines 144, 145, and 146 (see line 250 in the guide).   | =         |           | ▶ 147 +                                 |           |
| Add lines 101, 104 to 143, and 147.  |           |           | This is your <b>total income.</b> 150 = | 18,915 16 |

**Attach only the documents** (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

### Step 3 – Net income

|  |           |                     |                   |
|--|-----------|---------------------|-------------------|
| Enter your <b>total income</b> from line 150.  | 150       | 18,915              | 16                |
| Pension adjustment<br>(box 52 of all T4 slips and box 034 of all T4A slips)  | 206       |                     |                   |
| Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)  | 207       |                     |                   |
| RRSP and pooled registered pension plan (PRPP) deduction<br>(see Schedule 7 and <b>attach</b> receipts)  | 208 +     |                     |                   |
| PRPP <b>employer</b> contributions<br>(amount from your PRPP contribution receipts)  | 205       |                     |                   |
| Deduction for elected split-pension amount ( <b>attach</b> Form T1032)   | 210 +     |                     |                   |
| Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)  | 212 +     |                     |                   |
| Universal child care benefit repayment (box 12 of all RC62 slips)  | 213 +     |                     |                   |
| Child care expenses ( <b>attach</b> 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 ( <b>attach</b> Schedule 4)   |           |                     | 221 +             |
| Deduction for CPP or QPP contributions on self-employment and other earnings<br>( <b>attach</b> Schedule 8 or Form RC381, whichever applies)                     |           |                     | 222 + 763 05 •    |
| Exploration and development expenses ( <b>attach</b> 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 =               | 763 05 ▶ – 763 05 |
| Line 150 minus line 233 (if negative, enter "0")   |           |                     | 234 = 18,152 11   |
| This is your <b>net income before adjustments</b> .  |           |                     |                   |
| Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide)<br>Use the federal worksheet to calculate your repayment. |           |                     | 235 – •           |
| Line 234 minus line 235 (if negative, enter "0")   |           |                     | 236 = 18,152 11   |
| If you have a spouse or common-law partner, see line 236 in the guide. This is your <b>net income</b> .  |           |                     |                   |

### Step 4 – Taxable income

|   |       |  |                 |
|---|-------|--|-----------------|
| Canadian Forces personnel and police deduction (box 43 of all T4 slips)                     | 244   |  |                 |
| Employee home relocation loan deduction (box 37 of all T4 slips)                            | 248 + |  |                 |
| Security options deductions   | 249 + |  |                 |
| Other payments deduction<br>(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 ( <b>attach</b> Form T2222)                                   | 255 + |  |                 |
| Additional deductions Specify:  | 256 + |  |                 |
| Add lines 244 to 256.   | 257 = |  | ▶ –             |
| Line 236 minus line 257 (if negative, enter "0")  |       |  | 260 = 18,152 11 |
| This is your <b>taxable income</b> .  |       |  |                 |

### Step 5 – Federal tax and provincial or territorial tax

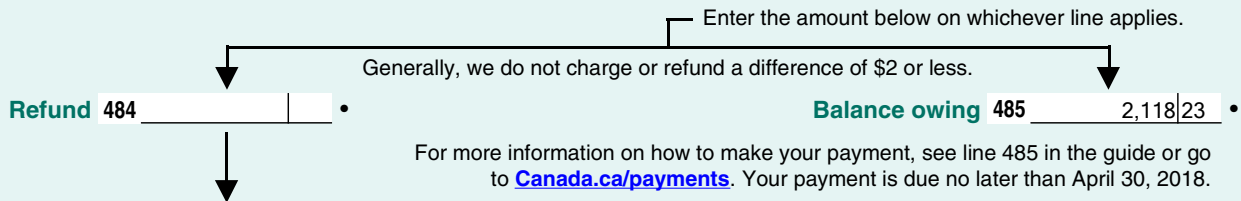
Use Schedule 1 to calculate your federal tax and Form 428 to calculate your provincial or territorial tax.

## Step 6 – Refund or balance owing

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|  |  |         |                  |
|--|--|---------|------------------|
| Net federal tax: enter the amount from line 62 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")          | 420  | 863     | 11               |
| CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies) | 421 +  | 1,526   | 10               |
| Employment insurance premiums payable on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)            | 430 +  |         |                  |
| Social benefits repayment (amount from line 235)   | 422 +  |         |                  |
| <b>Provincial or territorial tax</b> ( <b>attach</b> Form 428, even if the result is "0")                                    | 428 +  | 0       | 00               |
| Add lines 420, 421, 430, 422, and 428.   | This is your <b>total payable.</b>           |         | 435 = 2,389 21 • |
| Total income tax deducted  | 437  |         |                  |
| Refundable Quebec 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 +  |         |                  |
| Working income tax benefit (WITB) ( <b>attach</b> Schedule 6)  | 453 +  | 270     | 98               |
| Refund of investment tax credit ( <b>attach</b> Form T2038(IND))   | 454 +  |         |                  |
| Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)  | 456 +  |         |                  |
| Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)   | 457 +  |         |                  |
| Eligible educator school supply tax credit   | Supplies expenses 468                        | × 15% = | 469 +            |
| Tax paid by instalments  | 476 +  |         |                  |
| <b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)   | 479 +  |         |                  |
| Add lines 437 to 479.  | These are your <b>total credits.</b>         |         | 482 = 270 98     |
| Line 435 minus line 482  | This is your <b>refund or balance owing.</b> |         | = 2,118 23       |

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



### Direct deposit – Enrol or update (see line 484 in the guide)

**You do not have to complete this area every year.** Do not complete it this year if your direct deposit information has not changed. To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460**  Institution number **461**  Account number **462**

(5 digits) (3 digits) (maximum 12 digits)

### Prepared without audit

### information supplied by the taxpayer.

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

**Sign here**

It is a serious offence to make a false return.

Telephone  Date

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

Name of preparer: **Roger Thomson Professional**

Telephone: **7 8 0 - 4 5 2 - 7 1 0 1**

EFILE number (if applicable): **489** C | 7 | 7 | 0 | 9

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to [Canada.ca/cra-info-source](http://Canada.ca/cra-info-source), personal information bank CRA PPU 005.

**Do not use this area** 487  488     • **486**           •

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## Federal Tax

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Schedule 1

Complete Step 1 to claim your federal non-refundable tax credits, Step 2 to calculate your net 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, read the related lines in the guide)**

|  |   |            |           |    |
|--|---|------------|-----------|----|
| Basic personal amount  | claim 11,635.00                                 | <b>300</b> | 11,635.00 | 1  |
| Age amount (born in 1952 or earlier) (use the federal worksheet)   | (maximum 7,225.00)                              | <b>301</b> |           | 2  |
| Spouse or common-law partner amount (attach schedule 5)  |   | <b>303</b> |           | 3  |
| Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)                      |   | <b>304</b> |           | 4  |
| Amount for an eligible dependant (attach Schedule 5)   |   | <b>305</b> |           | 5  |
| Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)  |   | <b>307</b> |           | 6  |
| Canada caregiver amount for infirm children under 18 years of age  |   |            |           |    |
| Number of children for whom you are claiming the family caregiver amount   | <b>352</b> x 2,150.00                           | <b>367</b> |           | 7  |
| CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies) |   | <b>308</b> |           | 8  |
| on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)   |   | <b>310</b> | 763.05    | 9  |
| Employment Insurance premiums:   |   |            |           |    |
| through employment from box 18 and box 55 of all T4 slips (maximum 836.19)   |   | <b>312</b> |           | 10 |
| on self-employment and other eligible earnings (attach schedule 13)  |   | <b>317</b> |           | 11 |
| Volunteer firefighters' amount   |   | <b>362</b> |           | 12 |
| Search and rescue volunteer's amount   |   | <b>395</b> |           | 13 |
| Canada employment amount (maximum 1,178.00)  |   | <b>363</b> |           | 14 |
| Public transit amount (only claim amounts from January 1 to June 30, 2017)   |   | <b>364</b> |           | 15 |
| Home accessibility expenses (attach Schedule 12)   |   | <b>398</b> |           | 16 |
| Home buyers' amount  |   | <b>369</b> |           | 17 |
| Adoption Expenses  |   | <b>313</b> |           | 18 |
| Pension income amount (use the federal worksheet) (maximum 2,000.00)   |   | <b>314</b> |           | 19 |
| Disability amount (for self) (use the federal worksheet)   |   | <b>316</b> |           | 20 |
| Disability amount transferred from a dependant (use the federal worksheet)   |   | <b>318</b> |           | 21 |
| Interest paid on your student loans  |   | <b>319</b> |           | 22 |
| Your tuition, education, and textbook amounts (attach Schedule 11)   |   | <b>323</b> |           | 23 |
| Tuition, education, and textbook amounts transferred from a child  |   | <b>324</b> |           | 24 |
| Amounts transferred from your spouse or common-law partner (attach Schedule 2)   |   | <b>326</b> |           | 25 |
| Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later                               | <b>330</b>                                      |            | 26        |    |
| Minus: 2,268.00 or 3% of line 236, whichever is less   | -   |            | 544.56    | 27 |
| Subtotal (if negative, enter "0")  | =   |            | 28        |    |
| Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)                                  | <b>331</b>                                      |            | 29        |    |
| Add lines 28 and 29  | =   |            | 0.00      | 30 |
| Add lines 1 to 25, and line 30   |   | <b>335</b> | 12,398.05 | 31 |
| Federal non-refundable tax credit rate   | x   | 15%        |           | 32 |
| Multiply line 31 by line 32  |   | <b>338</b> | 1,859.71  | 33 |
| Donations and gifts (attach Schedule 9)  |   | <b>349</b> |           | 34 |
| Add lines 33 and 34  |   |            |           |    |
| Enter this amount on line 47 on the next page  | <b>Total federal non-refundable tax credits</b> | <b>350</b> | 1,859.71  | 35 |

Go to Step 2 on the next page

**Step 2 – Federal tax on taxable income**

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Enter your taxable income from line 260 of your return 18,152|11 **36**

Use the amount on line 36 to determine which ONE of the following columns you have to complete.

|  | Line 36 is<br>45,916.00<br>or less | Line 36 is more<br>than 45,916.00<br>and not more<br>than 91,831.00 | Line 36 is more<br>than 91,831.00<br>and not more<br>than 142,353.00 | Line 36 is more<br>than 142,353.00<br>and not more<br>than 202,800.00 | Line 36 is more<br>than<br>202,800.00 |
|--|------------------------------------|---|--|---|---------------------------------------|
| Enter the amount from line 36              | <u>18,152 11</u>                   |   |  |   | <b>37</b>                             |
| Base amount                                |                                    | <u>45,916 00</u>  | <u>91,831 00</u>   | <u>142,353 00</u>   | <u>202,800 00</u> <b>38</b>           |
| Line 37 minus line 38 (cannot be negative) | = <u>18,152 11</u> =               | <u>0 00</u> =   | <u>0 00</u> =  | <u>0 00</u> =   | <u>0 00</u> <b>39</b>                 |
| Rate                                       | X 15%                              | X 20.5%   | X 26%  | X 29%   | X 33% <b>40</b>                       |
| Multiply line 39 by line 40                | = <u>2,722 82</u> =                | <u>0 00</u> =   |  |   | <u>0 00</u> <b>41</b>                 |
| Tax on base amount                         |                                    | + <u>6,887 00</u> +   | + <u>16,300 00</u> +   | + <u>29,436 00</u> +  | + <u>46,965 00</u> <b>42</b>          |
| Add lines 41 and 42                        | = <u>2,722 82</u> =                | <u>0 00</u> =   | <u>0 00</u> =  | <u>0 00</u> =   | <u>0 00</u> <b>43</b>                 |
|  | Go to Step 3                       | 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 43 above   | <u>2,722 82</u>                     | <b>44</b>  |
| Federal tax on split income (from line 5 of Form T1206)   | <b>424</b> +                        | <u>0 00</u> <b>45</b>                                  |
| Add lines 44 and 45   |                                     | <u>404</u> = <u>2,722 82</u> <b>46</b>                 |
| Enter your total federal non-refundable tax credits from line 35 on the previous page                     | <u>350</u>                          | <u>1,859 71</u> <b>47</b>                              |
| Federal dividend tax credit:(See line 425 in the guide)   | <b>425</b> +                        | <u>0 00</u> <b>48</b>                                  |
| Minimum tax carryover (attach Form T691)  | <b>427</b> +                        | <u>0 00</u> <b>49</b>                                  |
| Add lines 47, 48, and 49.   | =                                   | <u>1,859 71</u> <b>50</b>                              |
| <b>Line 46 minus line 50 (if negative, enter "0")</b>   |                                     | Basic federal tax <u>429</u> = <u>863 11</u> <b>51</b> |
| Federal foreign tax credit (attach Form T2209)  |                                     | <u>405</u> - <u>0 00</u> <b>52</b>                     |
| <b>Line 51 minus line 52 (if negative, enter "0")</b>   |                                     | Federal tax <u>406</u> = <u>863 11</u> <b>53</b>       |
| Total federal political contributions (attach receipts)   | <b>409</b>                          | <u>0 00</u> <b>54</b>                                  |
| Federal political contribution tax credit (use federal worksheet)   | <b>410</b>                          | <u>0 00</u> <b>55</b>                                  |
| Investment tax credit (attach Form T2038(IND))  | <b>412</b> +                        | <u>0 00</u> <b>56</b>                                  |
| Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)                                    |                                     |  |
| Net cost of shares of a provincially registered fund  | <b>413</b>                          | Allowable credit <b>414</b> + <u>0 00</u> <b>57</b>    |
| Add lines 55, 56, and 57  |                                     | <u>416</u> = <u>0 00</u> <b>58</b>                     |
| Line 53 minus line 58 (if negative, enter "0")<br>If you have an amount on line 45 above, see Form T1206. |                                     | <u>417</u> = <u>863 11</u> <b>59</b>                   |
| Working income tax benefit advance payments received (box 10 of the RC210 slip)                           | <b>415</b> +                        | <u>0 00</u> <b>60</b>                                  |
| Special taxes (see line 418 in the guide)   | <b>418</b> +                        | <u>0 00</u> <b>61</b>                                  |
| Add lines 59, 60, and 61  |                                     |  |
| Enter this amount on line 420 of your return  | <b>Net federal tax</b> <u>420</u> = | <u>863 11</u> <b>62</b>                                |

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### Working Income Tax Benefit

Schedule 6

See line 453 in the guide for more information. Complete this 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 2017:

- 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 2,760.00. If you are eligible for the WITB disability supplement (Step 3), your working income (amount on line 7 below) must be more than 910.00. 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 2017:**

- 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 or more 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, 2017.

**Step1 - 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, 2017. Otherwise, complete column 1 only.

|   | Column 1<br>You | Column 2<br>Spouse |
|---|-----------------|--------------------|
| Employment income and Other Employment income reported on line 101 and line 104 of the return   | 3               | 3                  |
| Taxable part of scholarship income reported at line 130 <b>383</b> +  | 4               | 4 <b>384</b> +     |
| Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses and income from a communal organization) + | 18,915.16 5     | + 5                |
| Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer <b>385</b> +                                 | 6               | 6 <b>386</b> +     |
| Add lines 3 to 6. Enter the amount even if the result is "0" =  | 18,915.16 7     | 7 <b>387</b> =     |
| Add the amounts from line 7 in columns 1 and 2 <b>Working income</b>  | 18,915.16 8     |                    |

**Part B Adjusted family net income**

|   |              |                 |
|---|--------------|-----------------|
| Enter the net income amount from line 236 of the return   | 18,152.11 9  | 9               |
| Tax-exempt part of the income earned on a reserve or an allowance received as an emergency volunteer <b>388</b> +   | 10           | 10 <b>389</b> + |
| Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included on line 232) + | 11           | 11 +            |
| Add lines 9, 10, and 11 =   | 18,152.11 12 | 12 =            |
| Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return) -                   | 13           | 13 -            |
| Line 12 minus line 13 (if negative, enter "0") =  | 18,152.11 14 | 14 <b>390</b> = |
| Add the amounts from line 14 in columns 1 and 2 <b>Adjusted family net income</b>   | 18,152.11 15 |                 |

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

If you qualify for the disability amount, do you want to claim the WITB disability supplement amount? **392** Yes  1 No  2 If yes, complete Step 3 on the back.

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

Protected B

**Step 2 Calculating your basic WITB \*\***

If you have an eligible spouse, only one of you can claim the basic WITB. If you had an eligible dependant, only one individual can claim the basic WITB for that same eligible dependant.

|   |   |        |     |    |
|---|---|--------|-----|----|
| Working income amount from line 8 on the previous page                                |   | 18,915 | 16  | 16 |
| Base amount *   | - | 2,760  | 00  | 17 |
| Line 16 minus line 17 (if negative, enter "0")  | = | 16,155 | 16  | 18 |
| Rate  | x | 19.7%  |     | 19 |
| Multiply line 18 by line 19   | = | 3,182  | 57  | 20 |
| If you had neither an eligible spouse nor an eligible dependant, enter 1,122.00.      |   |        |     |    |
| If you had an eligible spouse or an eligible dependant, enter 1,683.00                |   |        |     |    |
|   |   | 1,122  | 00  | 21 |
| Enter the amount from line 20 or line 21, whichever is less                           |   | 1,122  | 00  |    |
| Enter the amount from line 15 in Step 1   |   | 18,152 | 11  | 23 |
| Base amount:  |   |        |     |    |
| If you had neither an eligible spouse nor an eligible dependant, enter 12,402.00      |   |        |     |    |
| If you had an eligible spouse or an eligible dependant, enter 16,911.00               |   |        |     |    |
|   | - | 12,402 | 00  | 24 |
| Line 23 minus line 24, (if negative, enter "0")                                       | = | 5,750  | 11  | 25 |
| Rate  | x | 14.8%  |     | 26 |
| Multiply line 25 by line 26   | = | 851    | 02  |    |
|   | - |        | 851 | 02 |
| Line 22 minus line 27 (if negative, enter "0")  | = |        | 270 | 98 |
| 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 WITB disability supplement. However, if you had an eligible spouse and both of you qualify for the disability amount, your eligible spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her WITB disability supplement. Otherwise, enter the amount from line 28 on line 453 of your return.

|   |   |        |    |    |
|---|---|--------|----|----|
| Enter the amount from line 7 in column 1 of Step 1                                |   |        |    | 29 |
| Base amount   | - | 910    | 00 | 30 |
| Line 29 minus line 30 (if negative, enter "0")                                    | = |        |    | 31 |
| Rate  | x | 25%    |    | 32 |
| Multiply line 31 by line 32   | = |        |    | 33 |
| Enter the amount from line 33 or 521.00, whichever is less                        |   |        |    | 34 |
| Enter the amount from line 15 in Step 1   |   |        |    | 35 |
| Base amount   |   |        |    |    |
| If you had neither an eligible spouse nor an eligible dependant, enter 19,993.00. |   |        |    |    |
| If you had an eligible spouse or an eligible dependant, enter 28,298.00           |   |        |    |    |
|   | - | 19,993 | 00 | 36 |
| Line 35 minus line 36 (if negative, enter "0")                                    | = |        |    | 37 |
| Rate: See note below:   | x |        |    | 38 |
| Multiply line 37 by line 38   | = |        |    | 39 |
| Line 34 minus line 39 (if negative, enter "0")                                    | = |        |    | 40 |

If you did not complete Step 2, enter the amount from line 40 on line 453 of your return

|   |   |  |     |    |    |
|---|---|--|-----|----|----|
| If you completed Step 2, enter on this line the amount from line 28 | + |  | 270 | 98 | 41 |
| Add lines 40 and 41   | = |  | 270 | 98 | 42 |

Enter the amount from line 42 on line 453 of your return.

| Adjusted family net income levels  | Adjusted family net income levels                            |   |
|--|--|---|
|  | You had neither an eligible spouse nor an eligible dependant | You had an eligible spouse or an eligible dependant |
| <b>Basic WITB</b>  |  |   |
| Adjusted family net income (line 15 in Step 1)                                 | Less than 19,984.00  | Less than 28,283.00                                 |
| <b>WITB disability supplement</b>  |  |   |
| (you qualify for the disability amount)  | Less than 23,467.00  | Less than 31,772.00                                 |
| <b>WITB disability supplement</b>  |  |   |
| (you had an eligible spouse and both of you qualify for the disability amount) |  | Less than 35,245.00                                 |

\* The various base amounts and rates on this page are determined automatically based on your province and claims made on page 1 of this schedule. For more details see the department's version of Schedule 6 for your province.

\*\* Quebec taxpayers should ignore the references to "eligible dependant" in the text of this page.



### Canada Pension Plan Contributions and Overpayment for 2017

Complete this schedule to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2017 if you were a resident of a province or territory other than Quebec on December 31, 2017, and have no earned income from the province of Quebec. Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead complete Form RC381, Inter-provincial calculation for CPP and QPP contributions and overpayments for 2017.

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

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

Part 3- Complete this part to calculate your CPP contributions and any overpayment of CPP made through employment if you had no self-employment earnings and you did not earn employment income in Quebec. Otherwise, complete Form RC381, Inter-provincial calculation for CPP and QPP contributions and overpayments for 2017.

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

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

For more information, see line 222 in the guide.

Complete Part 4 if you are reporting only self-employment or elective income earned in a province or territory other than Quebec.

Complete Part 5 if you are reporting self-employment or elective income and employment income earned in a province or territory other than Quebec. You must first complete Part 3.

Attach a copy of this schedule to your return

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

If, in 2017, 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 2017 and elected in 2015 to stop paying CPP contributions or revoked in 2017 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to us and your employer(s).

If you had only self-employment income for 2017 and elect in 2017 to stop paying CPP contributions on your self-employment earnings, enter the month in 2017 for which you choose to start this election in box 372 below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2017 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2017 for which you choose to revoke this election in box 374 below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had both employment income and self-employment income in 2017 and wanted to elect in 2017 to stop paying CPP contributions in 2017, or to revoke in 2017 an election made in a prior year, you should have completed Form CPT30 in 2017. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2017, but your intent was to elect in 2017 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in box 372 below or, if you want to revoke in 2017 an election made in a prior year, enter the month you want to resume contributing in box 374 below. If you did not complete and submit Form CPT30 for 2017 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2017 on this schedule. To be valid, an election or revocation that begins in 2017 must be filed on or before June 15, 2019

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 at box 372

**372** \_\_\_\_\_

I want to revoke an election made in a prior year to stop contributing to the CPP on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374

**374** \_\_\_\_\_

**Part 2: Determine the number of months for the CPP calculation**

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

- If you turned 18 years of age in 2017, enter the number of months in the year after the month you turned 18.
- If for all of 2017 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2017, enter the number of months during which you were not receiving a disability pension.
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2017, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2017 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372.
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0".
- If you were 65 to 70 years of age in 2017, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2017, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2017 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374.
- If you turned 70 years of age in 2017 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age.
- If for all of 2017 you were 70 years of age or older, enter "0".
- If the individual died in 2017, enter the number of months in the year up to and including the month the individual died.

Enter the number of months during which the CPP applies in 2017 ..... 12 A

**Part 3: Calculating your CPP contributions and overpayment on employment income**

Enter your yearly maximum CPP pensionable earnings (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2 (maximum \$55,300.00)) ..... 1

Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum 55300 per slip) where the province of employment is other than Quebec. If box 26 is blank use box 14. 5549 2

Enter the amount from line 1 or the amount from line 2, whichever is less. (maximum \$55,300.00) ..... 3

Enter your maximum basic CPP exemption (see the monthly proration table below to find the amount that corresponds to the number of months entered in box A of Part 2 (maximum \$3,500.00) \* ..... 4

Earnings subject to contribution: line 3 minus line 4 (if negative, enter "0") max. 51800 ..... 5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips. 5034 6

Required contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95% (max \$2,564.10) ..... 7

**Line 6 minus line 7 (if negative, enter "0")** ..... **CPP overpayment** ..... 8

Enter the lesser of amount 6 and amount 7 at line 308

If you are self-employed and/or you are electing to pay additional CPP contributions on other earnings, enter the amount from line 6 on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. Then continue with Part 5. Otherwise, enter the amount from line 6 or line 7, whichever is less, on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. If the amount from line 8 is positive, enter it on line 448 of your return. If the amount from line 8 is negative, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 46 of the General Income Tax and Benefit Guide.

\* If you started receiving CPP retirement benefits in 2017, your basic exemption may be prorated by the CRA

**Monthly proration table for 2017 Part 3**

| Applicable number of months | Line 1<br>Maximum CPP pensionable earnings | Line 4<br>Maximum basic CPP exemption |
|-----------------------------|--|---------------------------------------|
| 1                           | 4,608 33                                   | 291 67                                |
| 2                           | 9,216 67                                   | 583 33                                |
| 3                           | 13,825 00                                  | 875 00                                |
| 4                           | 18,433 33                                  | 1,166 67                              |
| 5                           | 23,041 67                                  | 1,458 33                              |
| 6                           | 27,650 00                                  | 1,750 00                              |
| 7                           | 32,258 33                                  | 2,041 67                              |
| 8                           | 36,866 67                                  | 2,333 33                              |
| 9                           | 41,475 00                                  | 2,625 00                              |
| 10                          | 46,083 33                                  | 2,916 67                              |
| 11                          | 50,691 67                                  | 3,208 33                              |
| 12                          | 55,300 00                                  | 3,500 00                              |

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

|  |                                   |        |        |    |
|--|-----------------------------------|--------|--------|----|
| Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)  |                                   | 18,915 | 16     | 1  |
| Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)  | 373                               | +      |        | 2  |
| Add lines 1 and 2 (if negative enter "0")  | Pensionable earnings (max 55300)* | =      | 18,915 | 16 |
| Basic exemption  | ( max 3500 )*                     | -      | 3,500  | 00 |
| Line 3 minus line 4, zero if negative  | (max 51,800.00)                   | =      | 15,415 | 16 |
| CPP rate   |                                   | X      | 9.9%   | 6  |
| <b>CPP contributions payable on self-employment and other earnings</b>   |                                   |        |        |    |
| Multiply line 5 by line 6. Enter this amount on line 421 of your return  |                                   | =      | 1,526  | 10 |
| <b>Deduction and tax credit for CPP contributions on self-employment and other earnings</b>  |                                   |        |        |    |
| Multiply the amount from line 7 by 50%   |                                   | =      | 763    | 05 |
| Enter the amount from line 8 on line 222 of your return and on line 310 of Schedule 1.   |                                   |        |        |    |
| * Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2017) |                                   |        |        |    |

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

|  |                                      |   |    |    |
|--|--------------------------------------|---|----|----|
| Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)  |                                      |   |    | 1  |
| Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)  | 373                                  | + |    | 2  |
| Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)   | 399                                  |   |    | 3  |
| Add lines 1,2 and 3  |                                      | = |    | 4  |
| Enter the amount from line 6 of Part 3   | Actual CPP contributions             |   |    | 5  |
| If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9  |                                      |   |    |    |
| Enter the amount from line 5 above.  |                                      |   | 6  |    |
| Enter the amount from line 7 of Part 3.  |                                      |   | 7  |    |
| Line 6 minus line 7 (if negative, enter "0")   |                                      |   |    | 8  |
| Line 5 minus line 8 (if negative, enter "0")   |                                      |   |    | 9  |
| Multiply the amount from line 9 by 20.202  |                                      |   |    | 10 |
| Enter the amount from line 1 of Part 3.  | CPP pensionable earnings (max 55300) |   |    | 11 |
| Enter the amount from line 4 of Part 3   | Basic exemption ( max 3500 )         | - |    | 12 |
| Line 11 minus line 12, zero if negative  | (max 51,800.00)                      | = |    | 13 |
| Enter the amount from line 10.   |                                      |   |    | 14 |
| Line 13 minus line 14 (if negative, enter "0")   |                                      |   |    | 15 |
| Enter the amount from line 4 or line 15, whichever is less.  |                                      |   |    | 16 |
| If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20                          |                                      |   |    |    |
| Line 4 of Part 3 minus line 2 of Part 3  |                                      |   | 17 |    |
| Line 4 minus line 13 (if negative, enter "0")  |                                      |   | 18 |    |
| Line 17 minus line 18 (if negative, enter "0")   |                                      |   |    | 19 |
| Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")  |                                      | = |    | 20 |
| Multiply the amount on line 20 by 9.9%   |                                      | = |    | 21 |
| Multiply the amount from line 8 of Part 3 (if positive only) by 2.   |                                      |   |    | 22 |
| <b>CPP contributions payable on self-employment and other earnings</b>   |                                      |   |    |    |
| Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return**   |                                      | = |    | 23 |
| <b>Deduction and tax credit for CPP contributions on self-employment and other earnings</b>  |                                      |   |    |    |
| Amount from line 23  | x 50%                                | = |    | 24 |
| Enter the amount from line 24 on line 222 of your return and on line 310 of Schedule 1.  |                                      |   |    |    |
| * Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2017). |                                      |   |    |    |
| ** If the result on line 23 is negative, you may have an overpayment. If so, we will calculate it for you  |                                      |   |    |    |

Alberta Tax and Credits

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

Alberta non-refundable tax credits

For internal use only **5608**

|  |                    |  |        |        |       |
|--|--------------------|--|--------|--------|-------|
| Basic personal amount  | 18,690.00          | <b>5804</b>                                    | 18,690 | 00     | 1     |
| Age amount (if born in 1952 or earlier) (use provincial worksheet)                               |                    | <b>5808</b> +                                  |        |        | 2     |
| Spouse or common-law partner amount  |                    |  |        |        |       |
| Base Amount  | 18,690             |  |        | 00     |       |
| Minus: his or her net income   | -                  |  |        |        |       |
| Result: (if negative, enter "0")   |                    | <b>5812</b> +                                  |        |        | 3     |
| Amount for an eligible dependant   |                    |  |        |        |       |
| Base Amount  | 18,690             |  |        | 00     |       |
| Minus: his or her net income   | -                  |  |        |        |       |
| Result: (if negative, enter "0")   |                    | <b>5816</b> +                                  |        |        | 4     |
| Amount for infirm dependants age 18 or older (use provincial worksheet)                          |                    | <b>5820</b> +                                  |        |        | 5     |
| CPP or QPP contributions:  |                    |  |        |        |       |
| (amount from line 308 of your federal Schedule 1)  |                    | <b>5824</b> +                                  |        |        | 6     |
| (amount from line 310 of your federal Schedule 1)  |                    | <b>5828</b> +                                  | 763    | 05     | 7     |
| Employment Insurance premiums:   |                    |  |        |        |       |
| amount from line 312 of your federal schedule 1  |                    | <b>5832</b> +                                  |        |        | 8     |
| amount from line 317 of your federal schedule 1  |                    | <b>5829</b> +                                  |        |        | 9     |
| Adoption Expenses  |                    | <b>5833</b> +                                  |        |        | 10    |
| Pension income amount  | (maximum 1,439.00) | <b>5836</b> +                                  |        |        | 11    |
| Caregiver amount (use provincial worksheet)  |                    | <b>5840</b> +                                  |        |        | 12    |
| Disability amount (for self) (use provincial worksheet)  |                    | <b>5844</b> +                                  |        |        | 13    |
| Disability amount transferred from a dependant   |                    | <b>5848</b> +                                  |        |        | 14    |
| Interest paid on your student loan (line 319 of Schedule 1)                                      |                    | <b>5852</b> +                                  |        |        | 15    |
| Tuition and education amounts [attach Schedule AB(S11)]  |                    | <b>5856</b> +                                  |        |        | 16    |
| Tuition and education amounts transferred from a child   |                    | <b>5860</b> +                                  |        |        | 17    |
| Amounts transferred from your spouse or common-law partner [Sch. AB(S2)]                         |                    | <b>5864</b> +                                  |        |        | 18    |
| Medical expenses:  |                    |  |        |        |       |
| Amount from line 330 of your federal Schedule 1  | <b>5868</b>        |  |        |        | 19    |
| Enter 2,415.00 or 20 3% of line 236 of your return, whichever is less.                           |                    |  | 544    | 56     | 20    |
| Line 19 minus line 20 (if negative, enter "0")   |                    | =  |        |        | 21    |
| Allowable amount of medical expenses for other dependants calculated on the provincial worksheet | <b>5872</b>        | +  |        |        | 22    |
| Add lines 21 and 22  | <b>5876</b>        | =  |        |        | 23    |
| Add lines 1 through 18, and line 23  |                    | <b>5880</b>                                    | =      | 19,453 | 05 24 |
| Alberta non-refundable tax credit rate   |                    |  |        | x 10%  | 25    |
| Multiply line 24 by line 25  |                    | <b>5884</b>                                    | =      | 1,945  | 31 26 |
| Donations and gifts  |                    |  |        |        |       |
| Amount from line 30 of your federal Schedule 9   | 0                  | x 10%  | 0      | 00     | 27    |
| Amount from line 17 of your federal Schedule 9   | 0                  | x 21%  | 0      | 00     | 28    |
| Add lines 27 and 28  |                    | <b>5896</b> +                                  |        | 0      | 00 29 |
| Add lines 26 and 29.   |                    |  |        |        |       |
| Enter this amount on line 42   |                    | <b>Alberta non-refundable tax credits 6150</b> | =      | 1,945  | 31 30 |

**Step 2 – Alberta tax on taxable income**

Enter your taxable income from line 260 of your return 18,152|11 **31**

|   | If line 31 is<br>\$126,625.00 or less | If line 31 is more<br>than \$126,625.00<br>but not more than<br>\$151,950.00 | If line 31 is more<br>than \$151,950.00<br>but not more than<br>\$202,600.00 | If line 31 is more<br>than \$202,600.00<br>but not more than<br>\$303,900.00 | If line 31 is more<br>than \$303,900.00 |           |
|---|---------------------------------------|--|--|--|---|-----------|
| Enter the amount from line 31 in<br>the applicable column | <u>18,152</u>   <u>11</u>             |  |  |  |   | <b>32</b> |
|   |                                       | <u>126,625</u>   <u>00</u>   | <u>151,950</u>   <u>00</u>   | <u>202,600</u>   <u>00</u>   | <u>303,900</u>   <u>00</u>              | <b>33</b> |
| Line 32 minus line 33 (cannot be<br>negative)             | <u>18,152</u>   <u>11</u>             |  |  |  |   | <b>34</b> |
|   | X10%                                  | X12%   | X13%   | X14%   | X15%                                    | <b>35</b> |
|   |                                       |  |  |  |   | <b>36</b> |
| Multiply line 34 by line 35                               | <u>1,815</u>   <u>21</u>              | <u>12,663</u>   <u>00</u>  | <u>15,702</u>   <u>00</u>  | <u>22,286</u>   <u>00</u>  | <u>36,468</u>   <u>00</u>               | <b>37</b> |
| Add lines 36 and 37                                       |                                       |  |  |  |   |           |
| Alberta tax on taxable income                             | <u>1,815</u>   <u>21</u>              |  |  |  |   | <b>38</b> |

**Step 3 – Alberta tax**

|   |  |                          |               |                          |                          |           |
|---|--|--------------------------|---------------|--------------------------|--------------------------|-----------|
| Enter your Alberta tax on taxable income from line 38       |  | <u>1,815</u>   <u>21</u> |               |                          |                          | <b>39</b> |
| Alberta tax on split income from Form T1206                 |  |                          | <b>6151</b> + |                          |                          | <b>40</b> |
| Add lines 39 and 40   |  |                          | =             | <u>1,815</u>   <u>21</u> |                          | <b>41</b> |
| Enter your non refundable tax credits from line 30          |  |                          |               | <u>1,945</u>   <u>31</u> |                          | <b>42</b> |
| Alberta dividend tax credit                                 |  |                          |               |                          |                          |           |
| Credit calculated for line 6152 on the Provincial worksheet |  | <b>6152</b> +            |               |                          |                          | <b>43</b> |
| Alberta minimum tax carry-over                              |  |                          |               |                          |                          |           |
| Amount from line 427 on federal Schedule 1, x 35%           |  | <b>6154</b> +            |               |                          |                          | <b>44</b> |
| Add lines 42 to 44  |  |                          |               | -                        | <u>1,945</u>   <u>31</u> | <b>45</b> |
| Line 41 minus line 45 (if negative, enter "0")              |  |                          |               | =                        |                          | <b>46</b> |
| Alberta additional tax for minimum tax purposes             |  |                          |               |                          |                          |           |
| Form T691: Line 108 minus line 111                          |  |                          | x 35%         | +                        |                          | <b>47</b> |
| Add lines 46 and 47   |  |                          |               | =                        |                          | <b>48</b> |
| Enter the provincial foreign tax credit from Form T2036     |  |                          |               | -                        |                          | <b>49</b> |
| Line 48 minus line 49 (if negative, enter "0")              |  |                          |               | =                        |                          | <b>50</b> |

**Alberta political contribution tax credit**

|   |             |  |           |  |                      |           |
|---|-------------|--|-----------|--|----------------------|-----------|
| Enter your Alberta political contributions made in 2017 from<br>official receipt called Annual Contribution   | <b>6003</b> |  | <u>51</u> |  |                      |           |
| Credit calculated for line 52 on Provincial Worksheet (max 1,000.00)  |             |  |           |  |                      | <b>52</b> |
| Enter your Alberta political contributions made in 2017<br>through Senatorial Selection Campaign Contribution | <b>6004</b> |  | <u>53</u> |  |                      |           |
| Credit calculated for line 54 on Provincial Worksheet (max \$1,000)   |             |  |           |  |                      | <b>54</b> |
| Add lines 52 and 54   |             |  |           | <b>Alberta political contribution tax credit -</b> |                      | <b>55</b> |
| Line 50 minus line 55 (if negative, enter "0")  |             |  |           |  |                      |           |
| Enter the result on line 428 of your return   |             |  |           | <b>Alberta tax =</b>                               | <u>0</u>   <u>00</u> | <b>56</b> |

**Alberta investor tax credit**

|   |             |  |                           |  |  |           |
|---|-------------|--|---------------------------|--|--|-----------|
| Enter your investor tax credit amount from Certificate XXXXX for shares acquired in<br>2017   | <b>6007</b> |  |                           |  |  | <b>57</b> |
| Enter your investor tax credit amount from Certificate XXXXX for shares purchased during<br>the first 60 days of 2018 that you elect to claim in 2017 | <b>6008</b> |  |                           |  |  | <b>58</b> |
| Add lines 57 and 58.<br>Enter this amount on line 479 of your return  |             |  | <b>(maximum \$60,000)</b> |  |  | <b>59</b> |

### Statement of Business or Professional Activities

- Use this form to calculate your self-employment business and professional income.
- For each business or profession, fill in a **separate** Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see Guide T4002, *Self-employed Business, Professional, Commission, Farming, and Fishing Income*.

|  |  |  |                                      |
|--|--|--|--------------------------------------|
| <b>Part 1 – Identification</b>   |  |  |                                      |
| Your name<br>SUCCESSFUL ARTIST   |  | Your social insurance number (SIN)<br>1   2   3   4   5   6   7   8   2  |                                      |
| Business name<br>Artist  |  | Business number  |                                      |
| Business address<br>10708 124 Street   |  | City<br>Edmonton   | Postal code<br>T   5   K   2   B   2 |
| Fiscal period<br>From 2   0   1   7   0   1   0   1  |  | Date (YYYYMMDD) to 2   0   1   7   1   2   3   1                         |                                      |
| Main product or service<br>Artist  |  | Industry code (see the appendix in Guide T4002)<br>7   1   1   5   0   0 |                                      |
| Tax shelter identification number  |  | Partnership business number  | Your percentage of the partnership % |
| Name and address of person or firm preparing this form<br>Roger Thomson Professional Corporation 10824 125 Street Edmonton Alberta |  |  |                                      |

|   |
|---|
| <b>Part 2 – Internet business activities</b>  |
| If your webpages or websites generate business or professional income, fill in this part of the form.   |
| How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____   |
| Provide up to five main webpage or website addresses, also known as uniform resource locator (URL):   |
| http:// _____   |
| http:// _____   |
| http:// _____   |
| http:// _____   |
| Percentage of your gross income generated from the webpages and websites.<br>(If no income was generated from the Internet, enter "0".) _____ % |

**Protected B** when completed

**Part 3A – Business income**

Fill in this part **only** if you have business income. If you have professional income, leave this part blank and fill in Part 3B. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

**Part 3B – Professional income**

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

**Note:** New proposed rules allow you to include your work in progress (WIP) progressively if you elected to use billed basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 50% of the lesser of the cost and the fair market value of WIP. For more information, see chapter 2 of guide T4002.

**Part 3A – Business income**

|  |         |   |
|--|---------|---|
| Gross sales, commissions, or fees (include GST/HST collected or collectible) . . . . .   | _____   | 1 |
| GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 1) . . . . .  | _____   | 2 |
| <b>Subtotal: Amount 1 minus amount 2</b> . . . . .   | _____   | 3 |
| <b>If you are using the quick method for GST/HST – Government assistance calculated as follows:</b>  |         |   |
| GST/HST collected or collectible on sales, commissions and fees eligible for the quick method . . . . .  | _____ 4 |   |
| GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method <b>plus</b> GST/HST collected or collectible) <b>multiplied</b> by the applicable quick method remittance rate . . . . . | _____ 5 |   |
| <b>Subtotal: Amount 4 minus amount 5</b> . . . . .   | _____   | 6 |
| <b>Adjusted gross sales: Amount 3 plus amount 6 (enter on line 8000 of Part 3C)</b> . . . . .  | _____   | 7 |

**Part 3B – Professional income**

|   |           |    |
|---|-----------|----|
| Gross professional fees including work-in-progress (WIP) (include GST/HST collected or collectible) . . . . .   | 42,500,00 | 8  |
| GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 8) and any WIP at the end of the year you elected to exclude . . . . .                         | _____     | 9  |
| <b>Subtotal: Amount 8 minus amount 9</b> . . . . .  | 42,500,00 | 10 |
| <b>If you are using the quick method for GST/HST – Government assistance calculated as follows:</b>   |           |    |
| GST/HST collected or collectible on professional fees eligible for the quick method . . . . .   | _____ 11  |    |
| GST/HST remitted, calculated on (professional fees eligible for the quick method <b>plus</b> GST/HST collected or collectible) <b>multiplied</b> by the applicable quick method remittance rate . . . . . | _____ 12  |    |
| <b>Subtotal: Amount 11 minus amount 12</b> . . . . .  | _____     | 13 |
| Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2) . . . . .   | _____     | 14 |
| <b>Adjusted professional fees: Amount 10 plus amount 13 plus amount 14 (enter on line 8000 of Part 3C)</b> . . . . .  | 42,500,00 | 15 |

**Part 3C – Gross business or professional income**

|   |             |           |      |
|---|-------------|-----------|------|
| Adjusted gross sales (amount 7 of Part 3A) or adjusted professional fees (amount 15 of Part 3B) . . . . . | <b>8000</b> | 42,500,00 |      |
| Reserves deducted last year . . . . .   | <b>8290</b> | _____     |      |
| Other income . . . . .  | <b>8230</b> | _____     |      |
| <b>Subtotal: Line 8290 plus line 8230</b> . . . . .   |             | _____     | ▶ 16 |
| <b>Gross business or professional income: Line 8000 plus amount 16</b> . . . . .                          | <b>8299</b> | 42,500,00 |      |

Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 162
- professional income on line 164
- commission income on line 166

For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss).

**Part 3D – Cost of goods sold and gross profit**

If you have business income, fill in this part. Enter only the business part of the costs.

|   |             |            |
|---|-------------|------------|
| Gross business income (line 8299 of Part 3C) . . . . .  | _____       | 17         |
| Opening inventory (include raw materials, goods in process, and finished goods) . . . . .               | <b>8300</b> | _____      |
| Purchases during the year (net of returns, allowances, and discounts) . . . . .                         | <b>8320</b> | _____      |
| Direct wage costs . . . . .   | <b>8340</b> | _____      |
| Subcontracts . . . . .  | <b>8360</b> | _____      |
| Other costs . . . . .   | <b>8450</b> | _____      |
| <b>Subtotal: Add the amounts above</b> . . . . .  |             | _____ 18   |
| <b>Minus: Closing inventory (include raw materials, goods in process, and finished goods)</b> . . . . . | <b>8500</b> | _____      |
| <b>Cost of goods sold: Amount 18 minus line 8500</b> . . . . .  | <b>8518</b> | _____ ▶ 19 |
| <b>Gross profit (or loss): Amount 17 minus amount 19</b> . . . . .                                      | <b>8519</b> | _____      |

Protected B when completed

**Part 4 – Net income (loss) before adjustments**

|   |      |           |   |
|---|------|-----------|---|
| <b>Gross business or professional income</b> (line 8299 of Part 3C) or <b>Gross profit</b> (line 8519 of Part 3D)                   |      | 42,500.00 | a |
| <b>Expenses</b> (enter only the business part)  |      |           |   |
| Advertising   | 8521 | 1,850.00  |   |
| Meals and entertainment   | 8523 | 900.00    |   |
| Bad debts   | 8590 |           |   |
| Insurance   | 8690 | 1,200.00  |   |
| Interest and bank charges   | 8710 |           |   |
| Business taxes, licences, and memberships   | 8760 | 750.00    |   |
| Office expenses   | 8810 | 1,400.00  |   |
| Office stationery and supplies  | 8811 | 2,450.00  |   |
| Professional fees (includes legal and accounting fees)  | 8860 | 500.00    |   |
| Management and administration fees  | 8871 |           |   |
| Rent  | 8910 | 2,400.00  |   |
| Repairs and maintenance   | 8960 |           |   |
| Salaries, wages, and benefits (including employer's contributions)  | 9060 |           |   |
| Property taxes  | 9180 |           |   |
| Travel expenses   | 9200 | 5,250.00  |   |
| Utilities   | 9220 | 1,200.00  |   |
| Fuel costs (except for motor vehicles)  | 9224 |           |   |
| Delivery, freight, and express  | 9275 |           |   |
| Motor vehicle expenses (not including CCA) (amount 15 of Chart A)   | 9281 | 1,425.67  |   |
| Capital cost allowance (CCA). Enter amount i of Area A <b>minus</b> any personal part and any CCA for business-use-of-home expenses | 9936 | 2,916.67  |   |
| Other expenses (specify): _____   | 9270 |           |   |
| <b>Total expenses:</b> Total of the above amounts   | 9368 | 22,242.34 |   |
| <b>Net income (loss) before adjustments:</b> Amount a <b>minus</b> amount b   | 9369 | 20,257.66 | b |

**Part 5 – Your net income (loss)**

|  |      |           |   |
|--|------|-----------|---|
| Your share of line 9369 or the amount from your T5013 slip, <i>Statement of Partnership Income</i>               | 9974 | 20,257.66 | c |
| <b>Plus:</b> GST/HST rebate for partners that was received in the year   |      |           |   |
| <b>Total:</b> Amount c <b>plus</b> line 9974   |      | 20,257.66 | d |
| <b>Minus:</b> Other amounts deductible from your share of the net partnership income (loss) (amount 6 of Part 6) | 9943 |           |   |
| <b>Net income (loss) after adjustments:</b> Amount d <b>minus</b> line 9943                                      |      | 20,257.66 | e |
| <b>Minus:</b> Business-use-of-home expenses (amount 16 of Part 7)  | 9945 | 1,342.50  |   |
| <b>Your net income (loss):</b> Amount e <b>minus</b> line 9945   | 9946 | 18,915.16 |   |

Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 135
- professional income on line 137
- commission income on line 139



**Protected B** when completed

**Part 6 – Other amounts deductible from your share of the net partnership income (loss)**

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you. These claims must not be included in the claims already calculated for the partnership.

**List details of expenses:**

**Expense amounts**

|   |  |   |
|---|--|---|
| Business use of Motor Vehicle   |  | 1 |
|   |  | 2 |
|   |  | 3 |
|   |  | 4 |
|   |  | 5 |
| <b>Total other amounts deductible from your share of the net partnership income (loss):</b> Add amounts 1 to 5<br>(enter this on line 9943 of Part 5) |  | 6 |

**Part 7 – Calculation of business-use-of-home expenses**

|   |           |    |
|---|-----------|----|
| Heat  | 1,200.00  | 1  |
| Electricity   | 1,200.00  | 2  |
| Insurance   | 550.00    | 3  |
| Maintenance   |           | 4  |
| Mortgage interest   | 4,500.00  | 5  |
| Property taxes  | 1,500.00  | 6  |
| Other expenses (specify):   |           | 7  |
| <b>Subtotal:</b> Add amounts 1 to 7   | 8,950.00  | 8  |
| <b>Minus:</b> Personal-use part of the business-use-of-home expenses  | 7,607.50  | 9  |
| <b>Subtotal:</b> Amount 8 minus amount 9  | 1,342.50  | 10 |
| <b>Plus:</b> Capital cost allowance (business part only), which means amount i of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4. |           | 11 |
| Amount carried forward from previous year   |           | 12 |
| <b>Subtotal:</b> Add amounts 10 to 12   | 1,342.50  | 13 |
| <b>Minus:</b> Net income (loss) after adjustments (amount e of Part 5) (if negative, enter "0").  | 20,257.66 | 14 |
| <b>Business-use-of-home expenses available to carry forward:</b> Amount 13 minus amount 14<br>(if negative, enter "0")  |           | 15 |
| <b>Allowable claim:</b> The lesser of amount 13 and 14 above (enter your share of this amount on line 9945 of Part 5)   | 1,342.50  | 16 |

**Part 8 – Details of other partners**

Do not fill in this chart if you must file a partnership information return.

|                 |             |             |                                     |                                |
|-----------------|-------------|-------------|-------------------------------------|--------------------------------|
| Name of partner |             |             |                                     |                                |
| Address         | Prov./Terr. | Postal code | Share of net income or (loss)<br>\$ | Percentage of partnership<br>% |
| Name of partner |             |             |                                     |                                |
| Address         | Prov./Terr. | Postal code | Share of net income or (loss)<br>\$ | Percentage of partnership<br>% |
| Name of partner |             |             |                                     |                                |
| Address         | Prov./Terr. | Postal code | Share of net income or (loss)<br>\$ | Percentage of partnership<br>% |
| Name of partner |             |             |                                     |                                |
| Address         | Prov./Terr. | Postal code | Share of net income or (loss)<br>\$ | Percentage of partnership<br>% |

**Part 9 – Details of equity**

|                               |      |  |
|-------------------------------|------|--|
| Total business liabilities    | 9931 |  |
| Drawings in 2017              | 9932 |  |
| Capital contributions in 2017 | 9933 |  |

**Protected B** when completed

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

| 1<br>Class number | 2<br>Undepreciated capital cost (UCC) at the start of the year | 3<br>Cost of additions in the year (see Area B and C below) | 4<br>Proceeds of dispositions in the year (see Area D and E below) | 5*<br>UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4) | 6<br>Adjustment for current-year additions (1/2 x (col. 3 minus col. 4) If negative, enter "0.") | 7<br>Base amount for CCA (col. 5 minus col. 6) | 8<br>CCA Rate % | 9<br>CCA for the year (col. 7 multiplied by col. 8 or an adjusted amount) | 10<br>UCC at the end of the year (col. 5 minus col. 9) |
|-------------------|--|---|--|--|--|--|-----------------|---|--|
| 8.0               | 6,000.00   | 2,000.00  |  | 8,000.00   | 1,000.00   | 7,000.00                                       | 20%             | 1,400.00  | 6,600.00   |
|                   |  |   |  |  |  |  |                 |   |  |
|                   |  |   |  |  |  |  |                 |   |  |
|                   |  |   |  |  |  |  |                 |   |  |
|                   |  |   |  |  |  |  |                 |   |  |

**Total CCA claim for the year: Total of column 9** (enter the amount on line 9936 of Part 4, amount i minus any personal part and any CCA for business-use-of-home expenses \*\*) **1,400.00** i

\* If you have a negative amount in column 5, add it to income as a recapture in Part 3C on line 8230. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss in Part 4 on line 9270. Recapture and terminal loss do not apply to a class 10.1 property. For more information, read Chapter 3 of Guide T4002.

\*\* For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Guide T4002, Chapter 4. To help you calculate the capital cost allowance claim, see the calculation charts in Areas B to F.

**Area B – Equipment additions in the year**

| 1<br>Class number | 2<br>Property description | 3<br>Total cost | 4<br>Personal part (if applicable) | 5<br>Business part (column 3 minus column 4) |
|-------------------|---------------------------|-----------------|------------------------------------|--|
| 8                 |                           | 2,000.00        |                                    | 2,000.00                                     |
|                   |                           |                 |                                    |  |
|                   |                           |                 |                                    |  |

**Total equipment additions in the year: Total of column 5** **9925** **2,000.00**

**Area C – Building additions in the year**

| 1<br>Class number | 2<br>Property description | 3<br>Total cost | 4<br>Personal part (if applicable) | 5<br>Business part (column 3 minus column 4) |
|-------------------|---------------------------|-----------------|------------------------------------|--|
|                   |                           |                 |                                    |  |
|                   |                           |                 |                                    |  |

**Total of building additions in the year: Total of column 5** **9927**

**Area D – Equipment dispositions in the year**

| 1<br>Class number | 2<br>Property description | 3<br>Proceeds of disposition (should not be more than the capital cost) | 4<br>Personal part (if applicable) | 5<br>Business part (column 3 minus column 4) |
|-------------------|---------------------------|---|------------------------------------|--|
| 8.0               |                           |   |                                    |  |
|                   |                           |   |                                    |  |

**Note:** If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition. **Total equipment dispositions in the year: Total of column 5** **9926**

**Area E – Building dispositions in the year**

| 1<br>Class number | 2<br>Property description | 3<br>Proceeds of disposition (should not be more than the capital cost) | 4<br>Personal part (if applicable) | 5<br>Business part (column 3 minus column 4) |
|-------------------|---------------------------|---|------------------------------------|--|
|                   |                           |   |                                    |  |
|                   |                           |   |                                    |  |

**Note:** If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition. **Total building dispositions in the year: Total of column 5** **9928**

**Area F – Land additions and dispositions in the year**

|   |             |  |
|---|-------------|--|
| Total cost of all land additions in the year . . . . .          | <b>9923</b> |  |
| Total proceeds from all land dispositions in the year . . . . . | <b>9924</b> |  |

**Note:** You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

**Protected B** when completed

**Chart A – Motor vehicle expenses** Artist car# 1

|   |                 |           |
|---|-----------------|-----------|
| Kilometres you drove in the fiscal period that was part of earning business income .....  | 5,200 00        | 1         |
| Total kilometres you drove in the fiscal period .....   | 18,000 00       | 2         |
| Fuel and oil .....  | 3,000 00        | 3         |
| Interest (see Chart B) .....  |                 | 4         |
| Insurance .....   | 850 00          | 5         |
| Licence and registration .....  | 85 00           | 6         |
| Maintenance and repairs .....   | 1,000 00        | 7         |
| Leasing (see Chart C) .....   |                 | 8         |
| Other expenses (specify): .....   |                 | 9         |
| .....   |                 | 10        |
| <b>Total motor vehicle expenses: Add amounts 3 to 10</b>  | <b>4,935 00</b> | <b>11</b> |
| Business use part: $\left( \begin{array}{l} \text{amount 1 :} \\ \text{amount 2 :} \end{array} \right) \times \text{amount 11 :} \text{.....} = \text{1,425 67}$ 12 |                 |           |
| Business parking fees .....   |                 | 13        |
| Supplementary business insurance .....  |                 | 14        |
| <b>Allowable motor vehicle expenses: Add amounts 12, 13, and 14 (enter this total on line 9281 of Part 4)</b> .....   | <b>1,425 67</b> | <b>15</b> |

**Note:** You can claim CCA on motor vehicles in Area A.

**Chart B – Available interest expense for passenger vehicles**

|  |        |            |
|--|--------|------------|
| Total interest payable (accrual method) or paid (cash method) in the fiscal period .....   |        | 16         |
| $\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$ ..... | 365.00 | = 3,650 00 |
| <b>Available interest expense: The lesser of amount 16 and 17 (enter this in amount 4 of Chart A)</b> .....                                |        | 18         |

\* For passenger vehicles bought after 2000.

**Chart C – Eligible leasing cost for passenger vehicles**

|  |                     |           |
|--|---------------------|-----------|
| Total lease charges incurred in your 2017 fiscal period for the vehicle .....  |                     | 19        |
| Total lease payments deducted before your 2017 fiscal period for the vehicle .....   |                     | 20        |
| Total number of days the vehicle was leased in your 2017 and previous fiscal periods .....                                   |                     | 21        |
| Manufacturer's list price .....  |                     | 22        |
| Use a GST rate of 5% or HST rate applicable to your province.  |                     |           |
| Amount 22 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more   | ▶ 35,294 00 × 85% = | 29,999 90 |
| $\frac{[(\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{amount 21}] \text{.....}}{30}$ ▶                   | - amount 20:        | =   24    |
| $\frac{[(\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{amount 19}] \text{.....}}{\text{amount 23}}$ | =                   | 25        |
| <b>Eligible leasing cost: Whichever is less of amount 24 or 25 (enter in amount 8 of Chart A above)</b> .....                |                     | 26        |

See the privacy notice on your return.