

Summary

2015 Tax Summary (Federal)

Buddy-Chapter 4 Problem

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

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

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

2016 Estimated	Buddy-Chapter 4 Problem	
GST/HST credit	1,259	00
Provincial tax credit	404	00
Child Tax Benefit		
RRSP contribution limit	2,970	00

* More than one line is considered

Buddy-Chapter 4 Problem

Non-refundable tax credits		
Basic personal amount	300	11,327
Age amount	301	7,033
Spouse / eligible dependant *	303	3,647
Family caregiver amount	367	
Infirm/caregiver *	306	11,309
CPP/QPP/PPIP/EI *	308	310
Volunteer firefighters' amount*	362	
Canada employment amount	363	1,146
Public transit passes amount	364	
Children's arts amount	370	
Home buyers' amount *	369	
Adoption expenses	313	
Pension income amount	314	
Disability amount	316	
Transfers *	318	7,899
Interest on student loans	319	
Tuition / education	323	
Medical expenses	332	3,430
Subtotal	335	46,101
Credit at 15%	338	6,915
Donations and gifts	349	
Non-refundable tax credits	350	6,915
Total payable		
Federal tax	404	2,475
Non-refundable tax credits	350	6,915
Family tax cut	423	
Dividend tax credit	425	
Min. tax carry-over/other *	426	
Basic federal tax	429	
Non resident surtax		
Foreign tax credits / other	405	
Federal tax	406	
Political/inv. tax credit/other *	410	
Labour-sponsored tax credit	414	
Alternative minimum tax	417	
WITB Prepayment (RC210)	415	
Special Taxes	418	
Net federal tax	420	
CPP contributions payable	421	
EI self-employment	430	
Social benefits repayment	422	
Provincial/territorial tax	428	
Total payable	435	
Total credits		
Income tax deducted *	437	500
QC or YT abatement *	440	
CPP/EI overpayment *	448	
Medical expense supplement	452	858
WITB (Schedule 6)	453	1,947
Other credits *	454	
GST/HST rebate	457	
Children's fitness amount	459	
Instalments	476	4,000
Provincial tax credits	479	150
Total credits	482	7,455
Balance owing (refund)		(7,455)
Combined balance (refund)		(7,455)

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2015****Income Tax and Benefit Return**

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

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

Email address

I understand that by providing an email address, I am **registering** for online mail. I **have read** and I **accept the terms and conditions** on page 15 of the guide.

Enter an email address: _____

Information about your residence

Enter your province or territory of residence on December 31, 2015 :	British Columbia
If your province or territory of residence changed in 2015, 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 2015, enter the province or territory of self-employment:	
If you became or ceased to be a resident of Canada for income tax purposes in 2015 , enter the date of:	
Month/Day	Month/Day
entry _____	or departure _____

Information about you

Enter your social insurance number (SIN)	527 000 061
Enter your date of birth:	Year/Month/Day 1948-08-28
Your language of correspondence:	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>
Votre langue de correspondance :	<input checked="" type="checkbox"/> <input type="checkbox"/>

Is this return for a deceased person?

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

Your marital status on December 31, 2015

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

Enter his or her SIN:	527 000 129
Enter his or her first name:	Natasha
Enter his or her net income for 2015 to claim certain credits:	7,680.00
Enter the amount of UCCB included on line 117 of his or her return:	7,680.00
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 2015:	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, see Information Sheet T1-BC10(E), *Residency information for tax administration agreements* included in this package.

Did you reside in the **Nisga'a Lands** on December 31, 2015?

Yes ☐ 1

No ☒ 2

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

Yes ☐ 1

No ☐ 2



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

A) Are you a Canadian citizen?

Yes ☒ 1

No ☐ 2

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

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

Yes ☒ 1

No ☐ 2

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

Please answer the following question

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2015, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information

266 Yes ☐ 1

No ☒ 2

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

If you had dealings with a non-resident trust or corporation in 2015, see the "Foreign income" section in the guide.

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

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

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

Total income

Employment income (box 14 on all T4 slips)		101	16,500	00
Commissions included on line 101 (box 42 on all T4 slips)	102			
Wage loss replacement contributions (see line 101 in the guide)	103			
Other employment income		104		
Old Age Security pension (box 18 on the T4A(OAS) slip)		113		
CPP or QPP benefits (box 20 on the T4A(P) slip)		114		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152			
Other pensions and superannuation		115		
Elected split-pension amount (attach Form T1032)		116		
Universal Child Care Benefit (UCCB)		117		
UCCB amount designated to a dependant	185			
Employment Insurance and other benefits (box 14 on the T4E slip)		119		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)		120		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (attach Schedule 4)		121		
Net partnership income: limited or non-active partners only		122		
Registered disability savings plan income		125		
Rental income	Gross 160		Net 126	
Taxable capital gains (attach Schedule 3)		127		
Support payments received	Total 156		Taxable amount 128	
RRSP income (from all T4RSP slips)		129		
Other income	Specify:	130		
Self-employment income				
Business income	Gross 162		Net 135	
Professional income	Gross 164		Net 137	
Commission income	Gross 166		Net 139	
Farming income	Gross 168		Net 141	
Fishing income	Gross 170		Net 143	
Workers' compensation benefits (box 10 on the T5007 slip)	144			
Social assistance payments	145			
Net federal supplements (box 21 on the T4A(OAS) slip)	146			
Add lines 144, 145, and 146 (see line 250 in the guide).			147	
Add lines 101, 104 to 143, and 147		This is your total income.	150	16,500 00

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

Net income

Enter your **total income** from line 150 150 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.

T1-2015**Federal Tax****Schedule 1**

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

Step 1 - Federal non-refundable tax credits

Basic personal amount	claim \$11,327	300	11,327	00	1
Age amount (if you were born in 1950 or earlier) (use federal worksheet)	(maximum \$7,033)	301	7,033	00	2
Spouse or common-law partner amount (attach Schedule 5)		303	3,647	00	3
Amount for an eligible dependant (attach schedule 5)		305			4
Family caregiver amount for children under 18 years of age					
Number of children born for whom you are claiming the family caregiver amount	352 x \$ 2,093 =	367			5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306			6
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308			• 7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310			• 8
Employment Insurance premiums:					
through employment from box 18 and box 55 of all T4 slips	(maximum \$930.60)	312	310	20	• 9
on self-employment and other eligible earnings (attach Schedule 13)		317			• 10
Volunteer firefighters' amount		362			11
Search and rescue volunteers' amount		395			12
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.)	(maximum \$1,146)	363	1,146	00	13
Public transit amount		364			14
Children's arts amount		370			15
Home buyers' amount		369			16
Adoption expenses		313			17
Pension income amount (use the federal worksheet)	(maximum \$2,000)	314			18
Caregiver amount (attach Schedule 5)		315	11,309	00	19
Disability amount (for self) (Claim \$7,899 , or if you were under age 18, use the federal worksheet)		316			20
Disability amount transferred from a dependant (use the federal worksheet)		318	7,899	00	21
Interest paid on your student loans		319			22
Your tuition, education, and textbook amounts (attach Schedule 11)		323			23
Tuition, education, and textbook amounts transferred from a child		324			24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326			25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1998 or later	330 2,800		00		26
Enter \$2,208 or 3% of line 236, whichever is less .			495	00	27
Line 26 minus line 27 (if negative, enter "0")			2,305	00	28
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331 1,125		00		29
Add lines 28 and 29.			3,430	00	▶ 30
Add lines 1 to 25, and line 30.		332	3,430	00	31
Federal non-refundable tax credit rate		335	46,101	20	32
Multiply line 31 by line 32.			15	%	33
Donations and gifts (attach Schedule 9)		338	6,915	18	34
Add lines 33 and 34.		349			
Enter this amount on line 47.	Total federal non-refundable tax credits	350	6,915	18	35

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

16,500|00 36

Complete the appropriate column depending on the amount on line 36.

	Line 36 is \$44,701 or less	Line 36 is more than \$44,701 but not more than \$89,401	Line 36 is more than \$89,401 but not more than \$138,586	Line 36 is more than \$138,586	
Enter the amount from line 36.	16,500 00				37
		44,701 00	89,401 00	138,586 00	38
Line 37 minus line 38 (cannot be negative)	16,500 00				39
	x 15 %	x 22 %	x 26 %	x 29 %	40
Multiply line 39 by line 40.	2,475 00				41
	0 00	6,705 00	16,539 00	29,327 00	42
Add lines 41 and 42.	2,475 00				43

Step 3 - Net federal tax

Enter the amount from line 43

2,475|00 44

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

424 45

Add lines 44 and 45.

404 2,475|00 46

Enter your total federal non-refundable tax credits from line 35 on the previous page.

350 6,915|18 47

Family tax cut (**attach** Schedule 1-A)

423 48

Federal dividend tax credit

425 49

Overseas employment tax credit (**attach** Form T626)

426 50

Minimum tax carryover (**attach** Form T691)

427 51

Add lines 47 to 51.

6,915|18 52

Line 46 minus line 52 (if negative, enter "0")

Basic federal tax 429 53

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

405 54

Line 53 minus line 54 (if negative, enter "0")

Federal tax 406 0|00 55

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

409 56

Federal political contribution tax credit
(use the federal worksheet)

(maximum \$650) 410 57

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

412 58

Labour-sponsored funds tax credit

Net cost 413 Allowable credit 414 59

Add lines 57, 58 and 59.

416 60

Federal logging tax credit

Line 55 minus line 60 (if negative, enter "0")

If you have an amount on line 45 above, see Form T1206

417 61

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

415 62

Special taxes (see line 418 in the guide)

418 63

Add lines 61, 62, and 63.

Enter this amount on line 420 of your return.

Net federal tax 420 0|00 64

T1-2015**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.**

Line 303 - Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2015?

Month/Day

If **yes**, tick this box ☐ **5522** and enter the date of the change. ▶

Base amount		11,327	00	1
If you are entitled to the family caregiver amount , enter \$2,093 (see page 35 in the guide).	5109	+		2
Add lines 1 and 2.		=	11,327	00 3
Spouse's or common-law partner's net income from page 1 of your return		-	7,680	00 4
Line 3 minus line 4 (if negative, enter "0").		=	3,647	00 5
Enter this amount on line 303 of your Schedule 1.				

Line 305 - Amount for an eligible dependant

Did your marital status change to married or common-law in 2015?

Month/Day

If **yes**, tick this box ☐ **5529** and enter the date of the change. ▶

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		11,327	00	1
If you are entitled to the family caregiver amount , enter \$2,093 (see page 35 in the guide and read the note below).	5110	+		2
Add lines 1 and 2.		=	11,327	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 he or she is a child under 18 years of age, 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")		=		3

(maximum \$6,700)

Amounts for Spouse or Common-Law Partner and 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	1928	Mother	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Base amount	20,343	00	1
If you are entitled to the family caregiver amount , enter \$2,093 (see page 35 in the guide and complete box 5112 below).	+	2,093	00 2
Add lines 1 and 2.	=	22,436	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 \$6,701 . If not, the maximum is \$4,608 .	=	6,701	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").	=	6,701	00 7

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

Base amount	20,343	00	1
If you are entitled to the family caregiver amount , enter \$2,093 (see page 35 in the guide and complete box 5112 below).	+		2
Add lines 1 and 2.	=	20,343	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 \$6,701 . If not, the maximum is \$4,608 .	=	4,608	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").	=	4,608	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 \$2,093 on line 2 for this calculation.

5112 1

For more information, see line 453 in the guide. Complete this schedule and **attach** a copy to your return to claim the working income tax benefit (WITB) if you meet **all** of the following conditions in 2015:

- 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 2015:

- 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, 2015.

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, 2015. 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 on line 130 383	4	384 4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses and income from a communal organization)	5	5
Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer 385	6	386 6
Add lines 3 to 6. Enter the amount even if the result is "0".	16,500.00 7	387 7
Add the amounts from line 7 in columns 1 and 2.	Working income 16,500.00 8	8

Part B - Adjusted family net income

Net income amount from line 236 of the return	16,500.00 9	7,680.00 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 on line 232 of the return)	11	11
Add lines 9, 10, and 11.	16,500.00 12	7,680.00 12
Total of UCCB (line 117 of the return) and RDSP income (line 125 of the return)	13	7,680.00 13
Line 12 minus line 13 (if negative, enter "0")	16,500.00 14	390 14
Add the amounts from line 14 in columns 1 and 2.	Adjusted family net income 16,500.00 15	15

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

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

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 payments for 2015 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Amount from line 8 in Step 1	16,500	00	16
Base amount	4,750	00	17
Line 16 minus line 17 (if negative, enter "0")	11,750	00	18
Rate	20.40	%	19
Multiply line 18 by line 19.	2,397	00	20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,227. If you had an eligible spouse or an eligible dependant, enter \$1,947.	1,947	00	21
Amount from line 20 or line 21, whichever is less	1,947	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 \$12,622. If you had an eligible spouse or an eligible dependant, enter \$17,013.	17,013	00	24
Line 23 minus line 24 (if negative, enter "0")			25
Rate	16.50	%	26
Multiply line 25 by line 26.			▶ 27
Line 22 minus line 27 (if negative, enter "0")	1,947	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 \$565, 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 \$20,048. If you had an eligible spouse or an eligible dependant, enter \$28,795.	28,795	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".	1,947	00	41
Add lines 40 and 41.			
Enter this amount on line 453 of your return.	1,947	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 \$20,059	less than \$28,813
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$23,372	less than \$32,119
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 \$35,443

Donations

Charitable donations

Charitable donations details

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

Donations to U.S. organizations

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

Other gifts

Donations made to government entities

Donations made to prescribed universities outside Canada.

Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada.

Donations made to a registered museum or cultural organization.

Charitable donations summary

	U.S.	Canadian	Total
Total current year donations		3,000 00	
Other gifts			
Unclaimed donations from 2011 - 2014			
Unclaimed donations from 2010	+	+	
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 2015	Ending balance
2010			
2011			
2012			
2013			
2014			
2015			3,000 00
Totals			3,000 00

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

Year	Beginning balance	Claimed in 2015	Ending balance
2010			
2011			
2012			
2013			
2014			
2015			
Totals			

Charitable donations

Ecological gifts (post-February 10, 2014) carryforward

Year	Beginning balance		Claimed in 2015		Ending balance	
2005						
2006						
2007						
2008						
2009						
2010						
2011						
2012						
2013						
2014						
2015						
Totals						



Provincial Worksheet

2015
T1 General

Use this worksheet to do some of the calculations you may need to complete Form BC428, *British Columbia Tax*.

You can find more information about completing these calculations in the forms book.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount					4,457 00	1
Your net income from line 236 of your return		16,500 00	2			
Base amount		33,174 00	3			
Line 2 minus line 3 (if negative, enter "0")			4			
Applicable rate		15 00 %	5			
Multiply line 4 by line 5.						
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form BC428.					4,457 00	7

Line 5820 – Amount for infirm dependants age 18 or older

Base amount					11,275 00	1
Dependant's net income (line 236 of his or her return)						2
Line 1 minus line 2				(maximum \$4,348)		3
If you claimed this dependant on line 5816, enter the amount claimed.						4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")						5

Complete this calculation for each dependant.

Enter, on line 5820 of Form BC428, the total amount claimed for **all** dependants.

	Date of birth	Relationship to you	Net income in 2015	Nature of infirmity	Amount of claim
Last Name					
First Name		N/A			
Total amount for all dependants.					

Line 5833 – Adoption expenses

Total adoption expenses (maximum : \$15,255 per child)						1
Amount claimed by the other adoptive parent,			%			2
Subtract line 2 from line 1.						
Carry the result to line 5833 of Form BC428						3

Line 5840 – Caregiver amount

Base amount					19,066 00	1
Dependant's net income (line 236 of his or her return)					9,500 00	2
Line 1 minus line 2 (if negative, enter "0")				(maximum \$4,349)	4,349 00	3
If you claimed this dependant on line 5816, enter the amount claimed.						4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")					4,349 00	5

Complete this calculation for each dependant.

Enter, on line 5840 of Form BC428, the total amount claimed for **all** dependants.

	Date of birth	Relationship to you	Net income in 2015	Nature of infirmity (if it applies)	Amount of claim
Last Name Musician					
First Name Eunice	1928-04-10	Mother	9,500.00	blind	4,349 00
Last Name Musician					
First Name Earl	1926-11-16	Father	7,500.00		4,349 00
Total amount for all dependants.					8,698 00

Line 5843 - Education coaching amount

Do you wish to claim this credit?

☐ Yes☒ No

Education coaching amount

Line 5844 – Disability amount (for self)

(supplement calculation if you were under 18 years of age on December 31, 2015)

Maximum supplement

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

Base amount

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

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

2,525.00

2

3

4

5

Enter, on line 5844 of Form BC428, \$7,454 plus the amount on line 5 (maximum claim \$11,803), unless you are completing this chart to calculate the amount at line 5848.

Line 5848 and 5860 – Transfer from dependants

Disability amount transferred from a dependant			
SIN		Disability amount	A 7,454.00
First name	Eunice	Taxable income	9,500.00
Last name	Musician	Basic personal amount	9,938.00
Birthdate	1928-04-10	Age amount	4,457.00
Maximum available for transfer (A-B)	7,454.00	Other amounts - lines 5812 to 5840	
Disability transfer	7,454.00	Adjusted taxable income	B 0.00

Tuition and education transfer from dependant

SIN	527 000 285	Tuition and education amount	A 3,800.00
First name	Richard	Taxable income	2,800.00
Last name	Musician	Basic personal amount	9,938.00
Birthdate	1998-03-15	Age amount	
Maximum available for transfer (A-B)	3,800.00	Other amounts - lines 5812 to 5848	
Tuition and education transfer	0.00	Unused tuition and education from 2014	
		Adjusted taxable income	B 0.00

SIN		Tuition and education amount	A 5,000.00
First name	Sarah	Taxable income	0.00
Last name	Musician	Basic personal amount	9,938.00
Birthdate	1995-09-02	Age amount	
Maximum available for transfer (A-B)	5,000.00	Other amounts - lines 5812 to 5848	
Tuition and education transfer	0.00	Unused tuition and education from 2014	
		Adjusted taxable income	B 0.00

Line 5872 – Allowable amount of medical expenses for other dependants

Name of dependant	A Amount of medical expenses	B Net income	C The lesser of \$2,066 or 3% of net income	D Col. A minus col. C
Earl Musician	1,050.00	7,500.00	225.00	825.00
Sarah Musician	300.00			300.00
			Total	1,125.00

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

Line 6152 - British Columbia dividend tax credit

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

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

Line 120 of your return

Enter this amount on line 6152 of Form BC428

x 10.00 % =

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

Line 120 of your return

Line 180 of your return

Line 1 minus line 2 (if negative, enter "0")

Add lines 3 and 5.

Enter this amount on line 6152 of Form BC428

1

2 x

4 x

2.59 % =

10.00 % =

3

5

6

Line 48 – British Columbia overseas employment tax credit

Calculate your British Columbia overseas employment tax credit by completing the following calculation, and enter the amount from line 1 on line 48 of Form BC428.

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

* Amount from line 43 of Form BC428, less the total of the amounts from lines 46 and 47 of that form

** Amount from line 43 of federal Schedule 1, less the total of the amounts from lines 350 and 425 of that schedule

*** Amount from line 426 of federal Schedule 1

Line 68 – British Columbia political contribution tax credit

If your total political contributions (line 67 from Form BC428) were **more than \$1,150**, enter \$500 on line 68 of Form BC428.

Otherwise, complete the appropriate column depending on the amount on line 67.

Enter your total contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Enter the result on line 68 of Form BC428.

	If line 67 is \$100 or less	If line 67 is more than \$100 but not more than \$550	If line 67 is more than \$550	
		100.00	550.00	1
				2
				3
	75.00 %	50.00 %	33.33 %	4
				5
		75.00	300.00	6
				7



British Columbia Tax

BC428
T1 General - 2015Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount		claim \$9,938	5804	9,938	00 1
Age amount (if born in 1950 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,457)	5808	4,457	00 2
Spouse or common-law partner amount					
Base amount	9,360	00			
Minus: his or her net income from page 1 of your return	7,680	00			
Result: (if negative, enter "0")	1,680	00	(maximum \$8,509) ▶	5812	1,680 00 3
Amount for an eligible dependant					
Base amount	9,360	00			
Minus: his or her net income from line 236 of his or her return					
Result: (if negative, enter "0")			(maximum \$8,509) ▶	5816	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820		5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824		• 6
(amount from line 310 of your federal Schedule 1)			5828		• 7
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832	310	20 • 8
(amount from line 317 of your federal Schedule 1)			5829		• 9
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833		10
Children's fitness amount			5838		11
Children's fitness equipment amount (50% of amount from line 5838)			5842		12
Children's arts amount			5841		13
Education coaching amount		(maximum \$500)	5843		14
Pension income amount		(maximum \$1,000)	5836		15
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	8,698	00 16
Disability amount (for self)			5844		17
(Claim \$7,454 or, if you were under 18 years of age, use the <i>Provincial Worksheet</i>)			5848	7,454	00 18
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5852		19
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5856		20
Your tuition and education amounts [use and attach Schedule BC(S11)]			5860		21
Tuition and education amounts transferred from a child			5864		22
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	23	
Enter \$2,066 or 3% of net income from line 236 of your return, whichever is less .		495	00	24	
Line 23 minus line 24 (if negative, enter "0")		2,305	00	25	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)					
	5872	1,125	00	26	
Add lines 25 and 26.	5876	3,430	00 ▶	3,430	00 27
Add lines 1 through 22, and line 27.	5880	35,967	20 ▶	35,967	20 28
British Columbia non-refundable tax credit rate				x	5.06 % 29
Multiply line 28 by line 29.	5884	1,819	94	30	
Donations and gifts:					
Amount from line 345 of your federal Schedule 9	x	5.06 % =		31	
Amount from line 347 of your federal Schedule 9	x	14.70 % =		32	
Add lines 31 and 32.	5896			0	00 33
Add lines 30 and 33.					
Enter this amount on line 46.	British Columbia non-refundable tax credits		6150	1,819	94 34

Go to Step 2

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

16,500|00 35

Complete the appropriate column depending on the amount on line 35.

Line 35 is **\$37,869** or lessLine 35 is more than **\$37,869**, but not more than **\$75,740**Line 35 is more than **\$75,740**, but not more than **\$86,958**Line 35 is more than **\$86,958**, but not more than **\$105,592**Line 35 is more than **\$105,592**, but not more than **\$151,050**Line 35 is more than **\$151,050**

Enter the amount from line 35 in the applicable column.

16,500|00

Line 36 minus line 37

0|00

(cannot be negative)

16,500|00

x 5.06 %

Multiply line 38 by line 39.

834|90

Add lines 40 and 41.

British Columbia tax on taxable income

834|90

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 42.

834|90 43

Enter your British Columbia tax on split income from Form T1206.

6151 • 44

Add lines 43 and 44.

834|90 45

Enter your British Columbia non-refundable tax credits from line 34.

1,819|94 46

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 • 47

British Columbia overseas employment tax credit:

Amount calculated for line 48 on the *Provincial Worksheet*

= 6153 • 48

British Columbia minimum tax carry-over:

Amount from line 427 of federal Schedule 1

x 33.70 % = 6154 • 49

Add lines 46 through 49.

1,819|94 ▶

1,819|94 50

Line 45 minus line 50 (if negative, enter "0")

British Columbia additional tax for minimum tax purposes

Amount from line 117 on Form T691

x 33.70 % =

Add lines 51 and 52.

Enter the provincial foreign tax credit from Form T2036

Line 53 minus line 54 (if negative, enter "0")

BC tax reductionIf your net income (line 236 of your return) is **less than \$31,342**, complete the following calculation.

Otherwise, enter "0" on line 62 and continue on line 63.

Basic reduction

Claim \$432

432|00 56

Enter your net income from line 236 of your return.

16,500|00 57

Base amount

19,000|00 58

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

59

Applicable rate

3.50 % 60

Multiply line 59 by line 60.

▶

61

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

432|00 ▶

432|00 62

Line 55 minus line 62 (if negative, enter "0")

63

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

64

Line 63 minus line 64 (if negative, enter "0")

65

Step 3 – British Columbia tax (continued)

Enter the amount from line 65 on the previous page. _____ **66**

British Columbia political contribution tax credit

Enter British Columbia political contributions made in 2015. **6040** _____ **67**

Credit calculated for line 68

on the *Provincial Worksheet* (maximum \$500) _____ **68**

Line 66 minus line 68 (if negative, enter "0") _____ **69**

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate **ESOP 20**. **6045** _____ • **70**

Enter your employee venture capital tax credit from Certificate **EVCC 30**. **6047** _____ • **71**

Add lines 70 and 71. (maximum \$2,000) _____ ▶ _____ **72**

Line 69 minus line 71 (if negative, enter "0") _____ **73**

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231. **6881** _____ • **74**

Line 73 minus line 74 (if negative, enter "0").

Enter this amount on line 428 of your return. **British Columbia tax** _____ **000** **75**



British Columbia Credits

BC479
T1 General - 2015

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, 2015, **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	7,680 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	7,680 00 3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	4	7,680 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, 2015, 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, 2015, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim the seniors' home renovation tax credit individually and 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 2015.	6049	• 15
Enter your venture capital tax credit from Certificate SBVC10 for shares purchased during the first 60 days of 2016 that you elect to claim in 2015.	6050+	• 16
Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.	+	17
Add lines 15, 16, and 17. (maximum \$60,000)	=	18

British Columbia mining exploration tax credit

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

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014.	6055		23
Enter the amount from line 4 of Form T1014-1, <i>British Columbia Training Tax Credit (Employers)</i> .	6056+		• 24
Enter the amount from line 4 of Form T1014-2, <i>British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)</i> .	6063+		• 25
Add lines 23, 24, and 25.	=		▶ + 26
Add lines 22 and 26.			
Enter the result on line 479 of your return.	British Columbia credits	=	150.00 27

Medical expenses

Medical expenses - line 330

Period covered by claim: from 2015-01-01 to 2015-12-31

Payment date	Name of patient	Payment made to	Description of expense	* Subject to limitation?	Amount	Claim
2015-12-02	Buddy-Chapter 4 Problem M	Canada Wide Dental Clinic	Dental services	No	1,200 00	1,200 00
2015-12-02	Natasha Musician	Canada Wide Dental Clinic	Dental services	No	700 00	700 00
2015-12-02	Linda Musician	Canada Wide Dental Clinic	Dental services	No	100 00	100 00
2015-12-02	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 - 2014			
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				
2015-12-02	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 \$2,208) 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		
2015-12-02	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 \$2,208) 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 \$2,208) 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 \$2,208)		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				7,033	00	1
Your net income from line 236 of your return	16,500	00	2			
Base amount	35,466	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.				7,033	00	6

Volunteer firefighters' amount – line 362

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

Public transit passes amount - line 364

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

Home buyers' amount - line 369

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

Search and rescue volunteers' amount – line 395

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Search and rescue volunteers' amount			

Total income tax deducted - line 437

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

Refundable medical expense supplement - line 452

Your net income from line 236 of your return	16,500	00	1		
Net income of your spouse or common-law partner from page 1 of your return	7,680	00	2		
Add lines 1 and 2.	24,180	00	▶	24,180	00
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	7,680	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.	7,680	00	▶	7,680	00
Line 3 minus line 6				16,500	00

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

RDSP income repayment (included in the amount of line 232 of your and your spouse's or common-law partner's return)

Add lines 8 and 9.

Adjusted family net income: add lines 7 and 10.

Base amount

Line 11 minus line 12 (if negative, enter "0")

Enter the lesser of :

- **\$1,172**

- 3,430|00 x 25% = 857|50

(25 % of the total of line 215 of your return and line 332 of Schedule 1)

Multiply the amount on **line 13** by 5%.

Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.

Tax paid by instalments - line 476

Payment date	Description	Amount	
2015-03-15	Instalment	1,000 00	
2015-06-15	Instalment	1,000 00	
2015-09-15	Instalment	1,000 00	
2015-12-15	Instalment	1,000 00	
Total tax paid by instalments		4,000 00	

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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	2010-04-01	2011-04-01	2012-04-01
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 2015?	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 2015/12/31	British Columbia	British Columbia	British Columbia
Disability/infirmity			
Qualify for disability amount?	No	No	No
Mentally or physically infirm?	No	No	No
If yes, state nature of infirmity			
% Claim on Schedule 5?			
Claim on Schedule 5			
Caregiver			
% Claim on Schedule 5?			
Claim on Schedule 5			
Disability supplement (under age 18)			
Maximum supplement A			
Child / attendant care expenses claimed for dependant by anyone			
Base amount			
Supplement reduction B			
Disability supplement (A-B)			
Children's fitness amount			
Eligible fitness expenses (\$1,000)			
Percentage claim	100.00	100.00	100.00
Children's arts amount			
Eligible children's art expenses (\$500)			
Percentage claim	100.00	100.00	100.00
Transfers from dependants			
Tuition fees (T2202 and TL11)			
Education - # months part time			
Education - # months full time			
Unused tuition/education from 2014			
Net income			
Deductions from net income			
Non-refundable amounts (lines 3 to 15 of Schedule 1)			
Provincial transfers from dependants			
Unused tuition/education from 2014			
Non-refundable amounts (lines 5812 to 5845)			

	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	2013-04-01	1998-03-15	1995-09-02
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 2015?	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 2015/12/31	British Columbia	British Columbia	British Columbia
Disability/infirmity			
Qualify for disability amount?	No	No	No
Mentally or physically infirm?	No	No	No
If yes, state nature of infirmity			
% Claim on Schedule 5?			
Claim on Schedule 5			
Caregiver			
% Claim on Schedule 5?			
Claim on Schedule 5			
Disability supplement (under age 18)			
Maximum supplement A			
Child / attendant care expenses claimed for dependant by anyone			
Base amount			
Supplement reduction B			
Disability supplement (A-B)			
Children's fitness amount			
Eligible fitness expenses (\$1,000)			
Percentage claim	100.00		
Children's arts amount			
Eligible children's art expenses (\$500)			
Percentage claim	100.00		
Transfers from dependants			
Tuition fees (T2202 and TL11)		3,000.00	9,600.00
Education - # months part time			
Education - # months full time		4	12
Unused tuition/education from 2014			
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 2014			
Non-refundable amounts (lines 5812 to 5845)			

	Dependant #7	Dependant #8	Dependant #9
Social Insurance Number			
First name	Eunice	Earl	
Last name	Musician	Musician	
Relationship	Mother	Father	N/A
Birthdate	1928-04-10	1926-11-16	
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 2015?	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 2015/12/31	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		6,701.00	4,608.00
Disability supplement (under age 18)			
Maximum supplement A			
Child / attendant care expenses claimed for dependant by anyone			
Base amount			
Supplement reduction B			
Disability supplement (A-B)			
Children's fitness amount			
Eligible fitness expenses (\$1,000)			
Percentage claim			
Children's arts amount			
Eligible children's art expenses (\$500)			
Percentage claim			
Transfers from dependants			
Tuition fees (T2202 and TL11)			
Education - # months part time			
Education - # months full time			
Unused tuition/education from 2014			
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 2014			
Non-refundable amounts (lines 5812 to 5845)			

Child care expense details

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

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

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

Transfer from dependants

Disability transfer from dependant					
SIN			Disability amount	A	7,899.00
First name	Eunice		Taxable income		9,500.00
Last name	Musician		Basic personal amount		11,327.00
Birthdate	1928-04-10		Age amount		7,033.00
Maximum available for transfer (A-B)		7,899.00	Other amounts - lines 3 to 19 of Schedule 1		
Disability transfer		7,899.00	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		11,327.00
Birthdate	1998-03-15		Age amount		
Maximum available for transfer (A-B)		4,860.00	Other amounts - lines 3 to 21 of Schedule 1		
Tuition and education transfer		0.00	Unused tuition and education from 2014		
			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		11,327.00
Birthdate	1995-09-02		Age amount		
Maximum available for transfer (A-B)		5,000.00	Other amounts - lines 3 to 21 of Schedule 1		
Tuition and education transfer		0.00	Unused tuition and education from 2014		
			Adjusted taxable income	B	0.00