

Tax Return Summary for Tax Year 2009

Name : LISA J TEN Telephone : (250) 5547405

Summary :

Employment Income	16000.00	CPP\QPP Benefits	
Rental Income		E.I. Benefits	
Self-Emp. Income		Taxable Capital Gain	3500.00
RRSP Income		Eligible Dividend	
Interest Income	2500.00	Ineligible Dividend	
Total Income	31750.00	Split Pension Income	
Net Income	27821.25	UCCB	
Taxable Income	27821.25	OAS Pension	
Fed Non-ref. Tax Credit	4262.61	UCCB repayment	
Prov Non-ref. Tax Credit	1253.33	Registered Pen. Ded.	
Federal Tax	150.00	RRSP Deduction	3060.00
Provincial Tax	102.59	Split Pension Ded.	
Prov.\Terr. Tax Credit	28.57	Annual Union Due	
Total Tax Payable	1490.09	Childcare Exp. Credit	
Tax Already Deducted	750.00	Moving Exp. Credit	
Average Tax Rate	4.69 %	Net Capital Loss	
Balance Due (or Refund as negative amount)		Capital Gain Deduction	

Benefit Summary and Carry-forward Items

Subject	Amount	Carry-forward Subject	Amount
GST Rebate (estimate)	484.00	Unused RRSP	
		Unused Fed. Tuition	
CCTB Benefit (estimate)		Unused Prov. Tuition	
		Capital Loss	
New RRSP Room Earned.	2880.00	Unused Moving Exp.	

Prepared by: Arcadia Solution Corp Phone: (123) 1234567

Income Tax and Benefit Return

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

BC 7

Identification

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

First name and initial
LISA J

Last name
TEN

Mailing address: Apt No – Street No Street name
400 WALTER AVE

PO Box _____ RR _____

City Prov./Terr. Postal code
VICTORIA B C V 9 A 2 E 5

Information about you

Enter your social insurance number (SIN) if it is not on the label, or if you are not attaching a label: 8 7 0 0 0 0 1 4 8

Year Month Day

Enter your date of birth: 1 9 6 2 0 5 2 9

Your language of correspondence: English Français
Votre langue de correspondance:

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

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

Information about your residence

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

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

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

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

Information about your spouse or common-law partner (if you ticked box 1 or 2 above) (see the guide for more information)

Enter his or her SIN if it is not on the label, or if you are not attaching a label: 0 0 0 0 0 0 0 0 0

Enter his or her first name: Colin

Enter his or her net income for 2009 to claim certain credits: 2750 00

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return: 600 00

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

Tick this box if he or she was self-employed in 2009: 1

Person deceased in 2009

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

Do not use this area

Do not use this area	172					171				
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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 includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

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

(See the guide for details)

Are you applying for the GST/HST credit (including any related provincial credit)? Yes 1 No 2

Please answer the following question:

Did you own or hold foreign property at any time in 2009 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes 1 No 2

If **yes**, attach a completed Form T1135.

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

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

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

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

Total income

Employment income (box 14 on all T4 slips)	101	16000	00
Commissions included on line 101 (box 42 on all T4 slips)	102		
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 or superannuation	115+		
Elected split-pension amount (see the guide and attach Form T1032)	116+		
Universal Child Care Benefit (see the guide)	117+		
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 (see the guide and 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+	2500	00
Net partnership income: limited or non-active partners only (attach Schedule 4)	122+	9000	00
Registered disability savings plan income (see the guide)	125+	750	00
Rental income	Gross 160	Net 126+	
Taxable capital gains (attach Schedule 3)		127+	3500
Support payments received	Total 156	Taxable amount 128+	
RRSP income (from all T4RSP slips)		129+	
Other income	Specify:	130+	
Self-employment income (see lines 135 to 143 in the guide)			
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).	= 000	▶ 147+ 000
	Add lines 101, 104 to 143, and 147.		This is your total income. 150 = 31750 00



Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

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Net income

Enter your total income from line 150.		150	31750	00
Pension adjustment (box 52 on all T4 slips and box 34 on all T4A slips)	206			
Registered pension plan deduction (box 20 on all T4 slips and box 32 on all T4A slips)	207			
RRSP deduction (see Schedule 7 and attach receipts)	208+	3060	00	
Saskatchewan Pension Plan deduction (maximum \$600)	209+			
Deduction for elected split-pension amount (see the guide and attach Form T1032)	210+			
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212+			
Universal Child Care Benefit repayment (box 12 on all RC62 slips)	213+			
Child care expenses (attach Form T778)	214+			
Disability supports deduction	215+			
Business investment loss	Gross 228	Allowable deduction	217+	
Moving expenses			219+	
Support payments made	Total 230	Allowable deduction	220+	
Carrying charges and interest expenses (attach Schedule 4)			221+	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)			222+	61875
Exploration and development expenses (attach Form T1229)			224+	
Other employment expenses			229+	
Clergy residence deduction			231+	
Other deductions	Specify:		232+	25000
	Add lines 207 to 224, 229, 231, and 232.	233=	3928	75
	Line 150 minus line 233 (if negative, enter "0"). This is your net income before adjustments .	234=	27821	25
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=	2782125

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=	000	
	Line 236 minus line 257 (if negative, enter "0")			
	This is your taxable income .	260=	27821	25

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

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

27821|25 29

Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,726 or less	If line 29 is more than \$40,726 but not more than \$81,452	If line 29 is more than \$81,452 but not more than \$126,264	If line 29 is more than \$126,264	
Enter the amount from line 29.	27821 25				30
Base amount	00,000 00	- 40,726 00	- 81,452 00	- 126,264 00	31
Line 30 minus line 31 (cannot be negative)	= 27821 25	=	=	=	32
Rate	× 15%	× 22%	× 26%	× 29%	33
Multiply line 32 by line 33.	= 4173 19	=	=	=	34
Tax on base amount	00,000 00	+ 6,109 00	+ 15,069 00	+ 26,720 00	35
Add lines 34 and 35.	= 4173 19	=	=	=	36

Step 3 – Net federal tax

Enter the amount from line 36 above.

4173|19 37

Federal tax on split income (from line 5 of Form T1206)	424+		• 38
Add lines 37 and 38.	404=	4173 19	▶ 4173 19 39

Enter your non-refundable tax credits from line 28.

350 4262|61 40

Federal dividend tax credit (see line 425 in the guide)	425+		• 41
Overseas employment tax credit (attach Form T626)	426+		42
Minimum tax carryover (attach Form T691)	427+		• 43
Add lines 40 to 43.	=	4262 61	▶ - 4262 61 44

Basic federal tax: line 39 minus line 44 (if negative, enter "0") 429= 0|00 45

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

405 - 46

Federal tax: line 45 minus line 46 (if negative, enter "0") 406= 0|00 47

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

Federal political contribution tax credit (use federal worksheet)	410		• 48
Investment tax credit (attach Form T2038(IND))	412+		• 49
Labour-sponsored funds tax credit			
Net cost 413	Allowable credit 414+		• 50
Add lines 48 to 50.	416=	0 00	▶ - 0 00 51

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

(if you have an amount on line 38 above, see Form T1206) 417= 0|00 52

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip) 415+ 150|00 • 53

Additional tax on RESP accumulated income payments (**attach** Form T1172) 418+ 54

Net federal tax: add lines 52 to 54.

Enter this amount on line 420 of your return. 420= 150|00 55

Complete this form and **attach a copy** of it to your return. For details, see the forms book.

Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609			
Basic personal amount		claim \$9,373	5804	9373	00	1
Age amount (if born in 1944 or earlier) (use provincial worksheet)	(maximum \$4,203)		5808	+		2
Spouse or common-law partner amount						
Base amount	8,829				00	
Minus: his or her net income from page 1 of your return	-	2750			00	
Result: (if negative, enter "0")	=	6079		(maximum \$8,026)	▶	3
Amount for an eligible dependant (use provincial worksheet)			5812	+	6079	00
Amount for infirm dependants age 18 or older (use provincial worksheet)			5816	+		4
Canada Pension Plan or Quebec Pension Plan contributions:			5820	+		5
	(amount from line 308 of your federal Schedule 1)		5824	+	445	50 • 6
	(amount from line 310 of your federal Schedule 1)		5828	+	618	75 • 7
Employment Insurance premiums (amount from line 312 of your federal Schedule 1)			5832	+	276	80 • 8
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833	+		9
Pension income amount (maximum \$1,000) (see line 5836 in the forms book)			5836	+		10
Caregiver amount (use provincial worksheet)			5840	+		11
Disability amount (for self) (see line 5844 in the forms book)			5844	+	7030	00 12
Disability amount transferred from a dependant (use provincial worksheet)			5848	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		14
Your tuition and education amounts [attach Schedule BC(S11)]			5856	+		15
Tuition and education amounts transferred from a child			5860	+		16
Amounts transferred from your spouse or common-law partner [attach Schedule BC(S2)]			5864	+		17
Medical expenses from line 330 of your federal Schedule 1						
			5868		1681	00 18
Enter \$1,949 or 3% of net income from line 236 of your return, whichever is less.	-	834			64	19
Line 18 minus line 19 (if negative, enter "0")	=	846			36	20
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Provincial Worksheet</i>			5872	+		21
Add lines 20 and 21.			5876	=	846	36 ▶ + 846
Add lines 1 through 17 and line 22.			5880	=	24669	41 ▶ 24669
Non-refundable tax credit rate				×	5.06%	24
Multiply line 23 by line 24.			5884	=	1248	27 25
Donations and gifts:						
Amount from line 345 of your federal Schedule 9	100	00	×	5.06%	=	5
Amount from line 347 of your federal Schedule 9			×	14.7%	=	+ 0
Add lines 26 and 27.			5896	=	5	06 ▶ + 5
Add lines 25 and 28.						
Enter this amount on line 41.			British Columbia non-refundable tax credits	6150	=	1253
						33 29

Go to Step 2 on the next page. ➔

Step 2 – British Columbia tax on taxable income

Enter your **taxable income** from line 260 of your return.

27821|25 30

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

Enter the amount from line 30 in the applicable column.

Line 31 minus line 32 (cannot be negative)

Multiply line 33 by line 34.

Add lines 35 and 36.

Go to Step 3.

	If line 30 is \$35,716 or less	If line 30 is more than \$35,716, but not more than \$71,433	If line 30 is more than \$71,433, but not more than \$82,014	If line 30 is more than \$82,014, but not more than \$99,588	If line 30 is more than \$99,588	
	27821 25					31
	- 0 00	- 35,716 00	- 71,433 00	- 82,014 00	- 99,588 00	32
	= 27821 25	=	=	=	=	33
	× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	34
	= 1407 76	=	=	=	=	35
	+ 0 00	+ 1,807 00	+ 4,557 00	+ 5,668 00	+ 7,828 00	36
	= 1407 76	=	=	=	=	37

Step 3 – British Columbia tax

Enter the amount from line 37.

1407|76 38

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

6151 + 39

Add lines 38 and 39.

= 1407|76 40

Enter your British Columbia non-refundable tax credits from line 29.

1253|33 41

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet*

6152 + • 42

British Columbia overseas employment tax credit:

Amount calculated for line 43 on the *Provincial Worksheet*

6153 + • 43

British Columbia minimum tax carryover:

Amount from line 427 of federal Schedule 1

0|00

× 33.7% =

6154 + 0|00 • 44

Add lines 41 through 44.

= 1253|33 ▶

- 1253|33 45

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

= 154|43 46

British Columbia additional tax for minimum tax purposes

Amount from line 117 on Form T691

0|00

× 33.7% =

+ 0|00 47

Add lines 46 and 47.

= 154|43 48

Provincial foreign tax credit from Form T2036

- 0|00 49

Line 48 minus line 49

= 154|43 50

BC tax reduction

If your net income (line 236 of your return) is **less than \$29,441**, complete the following calculation.

Otherwise, enter "0" on line 57 and continue on line 58.

Basic reduction

claim \$389

389|00 51

Enter your net income from line 236 of your return.

27821|25 52

Base amount

- 17,285|00 53

Line 52 minus line 53 (if negative, enter "0")

= 10536|25 54

Applicable rate

× 3.2% 55

Multiply line 54 by line 55.

= 337|16 ▶

- 337|16 56

Line 51 minus line 56 (if negative, enter "0")

= 51|84 ▶

- 51|84 57

Line 50 minus line 57 (if negative, enter "0")

= 102|59 58

Logging tax credit from Form FIN 542

- 59

Line 58 minus line 59 (if negative, enter "0")

= 102|59 60

Continue on the next page. ➔

Step 3 – British Columbia tax (continued)

Enter the amount from line 60 on the previous page.			102	59	60
British Columbia political contribution tax credit					
Enter British Columbia political contributions made in 2009.	6040				61
Credit calculated for line 62 on the <i>Provincial Worksheet</i>		(maximum \$500)	–		62
Line 60 minus line 62 (if negative, enter "0")			=	102	59 63
British Columbia employee investment tax credits					
Enter your employee share ownership plan tax credit from Certificate ESOP 20 .	6045				• 64
Enter your employee venture capital tax credit from Certificate EVCC 30 .	6047	+			• 65
Add lines 64 and 65. (maximum \$2,000)			=	0	00 ▶ 66
Line 63 minus line 66 (if negative, enter "0")			=	102	59 67
British Columbia mining flow-through share tax credit					
Enter the tax credit amount calculated on Form T1231.			6881	–	• 68
Line 67 minus line 68 (if negative, enter "0").					
Enter the result on line 428 of your return.		British Columbia tax	=	102	59 69

5010-C



Provincial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule BC(S2)
T1 General – 2009

Complete this schedule **to claim** a transfer of the unused part of your spouse's or common-law partner's provincial amounts indicated below. **Attach a copy** of this schedule to your return.

If your spouse or common-law partner is not filing a 2009 return, use the amounts that he or she would use on Form BC428 if filing a return. Attach his or her information slips, but do not attach the return or schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of British Columbia, special rules may apply. Call the Canada Revenue Agency for more details.

Age amount (if he or she was 65 or older in 2009):

If your spouse's or common-law partner's net income is \$31,288 or less, enter \$4,203.

Otherwise, enter the amount from line 5808 of his or her Form BC428.

	5902				1
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Pension income amount:

Enter the amount from line 5836 of his or her Form BC428.

(maximum \$1,000)

	5905	+			2
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Disability amount:

Enter the amount from line 5844 of his or her Form BC428.

	5907	+			3
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Tuition and education amounts:

Enter the provincial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

	5909	+			4
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Add lines 1 to 4.

					5
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return.

					6
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Enter the total of lines 5804, 5824, 5828, 5832, 5833, and 5856 of your spouse's or common-law partner's Form BC428.

					7
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Spouse's or common-law partner's adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	5912	=			▶ 8
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Line 5 minus line 8 (if negative, enter "0").

Enter this amount on line 5864 of your Form BC428.

**Provincial amounts transferred from
your spouse or common-law partner**

					9
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5010-S2

Complete the calculations that apply to you and **attach a copy** of this form to your return. For details, see the forms book.

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

If you had a spouse or common-law partner on December 31, 2009, **only one of you** can claim this credit for both of you.

Income for the sales tax credit

	Column 1		Column 2					
	You		Your spouse or common-law partner					
Enter the net income amount from line 236 of the return.	24571	25	1	600	00	1		
Total of the Universal Child Care Benefit repayment (line 213 of the return) and the registered disability savings plan income repayment (included on line 232)	+	250	00	2		2		
Add lines 1 and 2.	=	24821	25	3	600	00	3	
Total of the Universal Child Care Benefit (line 117 of the return) and the registered disability savings plan income (line 125 of the return)	-	750	00	4	600	00	4	
Line 3 minus line 4 (if negative, enter "0")	=	24071	25	5			5	
Add the amounts from line 5 in column 1 and column 2 (if applicable).	Adjusted net family income				24071	25	6	
If you had a spouse or common-law partner on December 31, 2009, enter \$18,000. Otherwise, enter \$15,000.					-	18000	00	7
Line 6 minus line 7 (if negative, enter "0")	Income for the sales tax credit				=	6071	25	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	6071	25	× 2% =		-	121	43	12
Line 11 minus line 12 (if negative, enter "0")			Sales tax credit	=	28	57	13	

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate **SBVC10** for shares acquired in 2009.

	6049		•14					
Enter your venture capital tax credit from Certificate SBVC10 for shares purchased during the first 60 days of 2010 that you elect to claim in 2009.	6050	+	•15					
Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.		+	16					
Add lines 14 to 16. (maximum \$60,000)		=	0	00	▶	+ 0	00	17

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.

	6051	+				•18
Enter your mining exploration tax credit allocated from a partnership from Form T88.	6053		19			

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014.

Enter your training tax credit for employers from Form T1014-1.

	6055	+	20					
	6056	+	•21					
Add lines 20 and 21.		=	0	00	▶	+ 0	00	22
Add lines 13, 17, 18, and 22.								
Enter the result on line 479 of your return.	British Columbia credits				=	28	57	23

**Employee Overpayment of 2009 Canada Pension Plan
Contributions and 2009 Employment Insurance Premiums**

Complete **Section A** in **Part 1** to determine any overpayment of Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions made through employment if you had no self-employment earnings **and** you were not a resident of Quebec on December 31, 2009.

If however, you worked in Quebec, or you worked in Quebec and in a province other than Quebec in 2009, **and** you were either 70 years of age or older, or you received a CPP or QPP retirement pension, complete **Section B** in **Part 1** on the next page. Do not complete Section A in Part 1.

Note: If the individual died in 2009, complete Section A in Part 1.

Do not complete this form if you were a resident of Quebec on December 31, 2009, and you made CPP or QPP contributions. See line 452 in your Quebec provincial income tax guide.

Complete **Part 2** on the next page to determine any overpayment of Employment Insurance (EI) premiums.

Part 1 – Calculating your Canada Pension Plan overpayment

Section A – Read the above instructions to determine if you should complete this section.

If any of the following situations apply to you, read the instructions below and if applicable, use the table below to determine the maximum amounts for lines 1, 2, 3, and 5:

- If **throughout 2009**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 1.
- If you turned 18 years of age in 2009, use the number of months in the year after the month you turned 18 years of age.
- If you turned 70 years of age in 2009, use the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2009, use the number of months in the year you did not or were not entitled to receive the pension.
- If the individual died in 2009, use the number of months in the year up to and including the month the individual died.

Total CPP/QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips)	(maximum \$ 46,300)	16000	00	1
Basic CPP/QPP exemption	(maximum \$ 3,500)	–	3500	00
Earnings subject to contribution (if negative, enter "0")	(maximum \$ 42,800)	=	12500	00
Total CPP/QPP contributions deducted (from boxes 16 and 17 of your T4 slips)			445	50
Required contribution: multiply line 3 by 4.95%	(maximum \$2,118.60)	–	618	75
Line 4 minus line 5 (if negative, enter "0")	Canada Pension Plan overpayment	=	0	00

If the amount from line 6 is **positive**, enter it on **line 448** of your return. If **negative**, you can choose to make additional CPP contributions. See "Making additional CPP contributions" on page 34 of the *General Income Tax and Benefit Guide*.

Enter the amount from line 4 or 5, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Monthly proration table for 2009

Applicable number of months	Line 1 or Line 7 Maximum amount of total CPP/QPP pensionable earnings	Line 2 Maximum amount of basic CPP/QPP exemption	Line 3 Maximum amount of earnings subject to contribution	Line 5 Maximum amount of required contribution
1	\$ 3,858.33	\$ 291.66	\$ 3,566.67	\$ 176.55
2	\$ 7,716.66	\$ 583.33	\$ 7,133.33	\$ 353.10
3	\$ 11,575.00	\$ 875.00	\$ 10,700.00	\$ 529.65
4	\$ 15,433.33	\$ 1,166.66	\$ 14,266.67	\$ 706.20
5	\$ 19,291.66	\$ 1,458.33	\$ 17,833.33	\$ 882.75
6	\$ 23,150.00	\$ 1,750.00	\$ 21,400.00	\$ 1,059.30
7	\$ 27,008.33	\$ 2,041.66	\$ 24,966.67	\$ 1,235.85
8	\$ 30,866.66	\$ 2,333.33	\$ 28,533.33	\$ 1,412.40
9	\$ 34,725.00	\$ 2,625.00	\$ 32,100.00	\$ 1,588.95
10	\$ 38,583.33	\$ 2,916.66	\$ 35,666.67	\$ 1,765.50
11	\$ 42,441.66	\$ 3,208.33	\$ 39,233.33	\$ 1,942.05
12	\$ 46,300.00	\$ 3,500.00	\$ 42,800.00	\$ 2,118.60

Part 1 Section B on the next page ➔

Part 1 – Calculating your Canada Pension Plan overpayment

Section B – Complete this section only if you worked in Quebec, or you worked in Quebec and in a province other than Quebec in 2009, and you were either 70 years of age or older, or you received a CPP or QPP retirement pension.

If any of the following situations apply to you, determine the amount to enter at line 7 as follows:

- If **throughout 2009**, you were **over 70 years of age** or you received CPP or QPP retirement pension, enter "0" at line 7.
- If you **turned 70 years of age in 2009**, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year up to and including the month you turned 70 years of age.
- If you received, or were entitled to receive a CPP or QPP retirement pension, or a CPP or QPP disability pension for part of 2009, use the monthly proration table on the previous page to determine the maximum amount for line 7 by using the number of months in the year you did not or were not entitled to receive the pension.

Total CPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is **not Québec**) or the maximum amount as per above instructions, whichever is less.

	CPP pensionable earnings				7
Total QPP pensionable earnings (box 26 or, if blank, box 14 of your T4 slips where the province of employment is Québec)	QPP pensionable earnings	+			8
Add lines 7 and 8. Total CPP/QPP pensionable earnings	(maximum \$ 46,300)	=			9
Basic CPP/QPP exemption		-	3,500	00	10
Earnings subject to contribution (if negative, enter "0")	(maximum \$ 42,800)	=			11
Total CPP and QPP contributions deducted (from boxes 16 and 17 of your T4 slips)			445	50	12
Required contribution: multiply line 11 by 4.95%	(maximum \$2,118.60)	-			13
Line 12 minus line 13 (if negative, enter "0")	Canada Pension Plan overpayment	=			14

If the amount from line 14 is **positive**, enter it on **line 448** of your return.

Enter the amount from line 12 or 13, whichever is less, on **line 308** of Schedule 1 and, if it applies, on **line 5824** of Form 428.

Complete **Part 2** to determine any overpayment of Employment Insurance (EI) premiums. To be refunded, the amount of the EI overpayment has to be more than \$1. **Do not complete Part 2 if you were a resident of Quebec on December 31, 2009, and you have to complete Schedule 10.**

Part 2 – Calculating your Employment Insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips)	(maximum \$42,300. If \$2,000 or less, enter "0")		16000	00	1
Total premiums deducted: Residents of other than Quebec (from box 18 and box 55 of all your T4 slips)					
Quebec residents (from box 18 of all your T4 slips)			276	80	2
Line 1 minus \$2,000 (if negative, enter "0")		-	14000	00	3
Line 2 minus line 3 (if negative, enter "0")		=		00	4
Total premiums deducted: Residents of other than Quebec (from box 18 and box 55 of all your T4 slips)					
Quebec residents (from box 18 of all your T4 slips)			276	80	5
Required premium: Residents of other than Quebec (multiply line 1 by 1.73%)	(maximum \$731.79)				
Quebec residents (multiply line 1 by 1.38%)	(maximum \$583.74)	-	276	80	6
Line 5 minus line 6 (if negative, enter "0")		=		00	7
Enter the amount from line 4 or line 7, whichever is greater	Employment Insurance overpayment			000	8

Enter the amount from line 8 on **line 450** of your return only if it is more than \$1.

Enter the amount from line 3, 5, or 6, whichever is least, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428.

T1-2009

CPP Contributions on Self-Employment and Other Earnings

Schedule 8

Complete this schedule to determine the amount of your Canada Pension Plan (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.

Attach a copy of this schedule to your return. See line 222 in the guide for more information.

Pensionable net self-employment earnings

(amounts from line 122 and lines 135 to 143 of your return)

Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions

(attach Form CPT20)

		1
373 +		2
=		3
+		4
=		5
-	3,500 00	6
=		7
=		8
-		9
=		10
=		11

Add lines 1 and 2 (if the result is negative, enter "0").

Enter the amount from box 26 (or if blank, box 14) on all T4 slips

(this amount already includes the amount entered on line 11 of Form CPT20, if it applies).

Total pensionable earnings (add lines 3 and 4)

Basic exemption

Earnings subject to contribution: line 5 minus line 6 (if negative, enter "0")

(maximum \$42,800)

Multiply the amount on line 7 by 9.9%. =

Contributions through employment

(from box 16 and box 17 on all T4 slips)

× 2 =

CPP contributions payable on self-employment and other earnings:

Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.

Deduction and tax credit for CPP contributions on self-employment and other earnings:

Amount from line 10

× 50% =

Enter the amount from line 11 on line 222 of your return and on line 310 of Schedule 1.

5000-S8



T1-2009

Donations and Gifts

Schedule 9

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

Total eligible amount of charitable donations and government gifts

	100 00	1
--	--------	---

Enter your **net income** from line 236 of your return.

27821 25 × 75% =

	20865 94	2
--	----------	---

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

Gifts of depreciable property

(from Chart 2 in Pamphlet P113, *Gifts and Income Tax*)

		3
--	--	---

Gifts of capital property

(from Chart 1 in Pamphlet P113, *Gifts and Income Tax*)

		4
--	--	---

Add lines 3 and 4. = × 25% =

		5
--	--	---

Total donations limit: add lines 2 and 5

(not to exceed the amount on line 236 of your return)

	20865 94	6
--	----------	---

Allowable charitable donations and government gifts

(enter the amount from line 1 or line 6, whichever is **less**)

	100 00	
--	--------	--

Eligible amount of cultural and ecological gifts

(see line 349 in the guide)

--	--	--

Add lines 340 and 342. 344 = 100 00

Enter \$200 or the amount from line 344, whichever is **less**.

	100 00	
--	--------	--

	15 00	7
--	-------	---

Line 344 minus line 345 347 = × 29% =

		8
--	--	---

Donations and gifts: add lines 7 and 8.

Enter this amount on line 349 of Schedule 1.

	15 00	9
--	-------	---

5000-S9

T1-2009

RRSP Unused Contributions, Transfers, and HBP or LLP Activities

Schedule 7

Only complete this schedule and attach it to your return when one or more of the following situations applies:

- You will **not** be deducting on your return for 2009 all of the unused RRSP contributions, **amount (B)** of your "2009 RRSP Deduction Limit Statement" on your latest notice of assessment, notice of reassessment, or Form T1028, *RRSP Information for 2009*.
- You will **not** be deducting on your return for 2009 all of the RRSP contributions you made from March 3, 2009, to March 1, 2010.
- You have transferred to your RRSP certain amounts you included in your income.
- You are designating contributions made to your RRSP as a 2009 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2009 under the HBP or the LLP.

If none of these situations apply to you, do not complete this schedule. Just enter your total RRSP contributions on line 208 of your return. See line 208 in the guide for more information.

PART A – Contributions

Unused RRSP contributions: amount (B) of your "2009 RRSP Deduction Limit Statement" on your latest notice of assessment, notice of reassessment, or Form T1028, *RRSP Information for 2009*

Total contributions * made to your RRSP or your spouse's or common-law partner's RRSP from:

March 3, 2009, to December 31, 2009 (attach all receipts)	4060	00	2	
January 1, 2010, to March 1, 2010 (attach all receipts)	+		3	
Add lines 2 and 3.	245	= 4060	4	+ 4060
Total RRSP contributions: add lines 1 and 4.		= 4060	5	00

* Include your transfers and contributions that you are designating as a repayment under the HBP or the LLP. See the guide for the list of contributions to exclude.

PART B – Repayments under the HBP and the LLP

Contributions made to your RRSP from January 1, 2009, to March 1, 2010, that you are designating as your repayments under the HBP and the LLP for 2009. Do **not** include an amount you deducted or designated as a repayment on your 2008 return or that was refunded to you. Also, do **not** include any contributions or transfers that you will be including on line 10 or 11 below.

Repayment under the HBP	246		6	
Repayment under the LLP	262	+ 1000	7	
Add lines 6 and 7.	=	1000	8	- 1000

PART C – RRSP deduction

RRSP contributions available to deduct Line 5 minus line 8 = 3060 9

RRSP contributions you are deducting for 2009 (not to exceed the lesser of the amount on line 9, **excluding transfers**, and your RRSP deduction limit for 2009, **amount (A)** of your "2009 RRSP Deduction Limit Statement" on your latest notice of assessment, notice of reassessment, or Form T1028, *RRSP Information for 2009*)

	3060	00	10	
Transfers (see "Line 11 – Transfers" at line 208 in the guide)	240	+ 00	11	
Add lines 10 and 11.	=	3060	12	
2009 RRSP deduction: enter the amount from line 9 or line 12, whichever is less .				208
Also enter this amount on line 208 of your return.				3060

PART D – RRSP unused contributions available to carry forward

Your unused RRSP contributions available to carry forward to a future year: line 9 minus line 13 = 0

We will show the amount of line 14 as **amount (B)** of your "2010 RRSP Deduction Limit Statement" on your 2009 notice of assessment.

PART E – 2009 withdrawals under the HBP and the LLP

HBP: enter the amount from box 27 of all your 2009 T4RSP slips.	247		15	
Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.	259	16		
LLP: enter the amount from box 25 of all your 2009 T4RSP slips.	263	5000	17	
Tick this box to designate that your spouse or common-law partner was the student for whom the funds were withdrawn under the LLP.	264	X	18	

State the names of the payers below and attach any information slips you received.

Attach a separate sheet of paper if you need more space. Attach a copy of this schedule to your return.

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see line 120 in the guide)

Taxable amount of dividends other than eligible dividends (specify):	_____	_____	1
_____	_____	+	2
_____	_____	+	3
_____	_____	+	4
_____	_____	+	5
_____	_____	+	6
Add lines 1 to 6 and enter this amount on line 180 of your return.	_____	180 =	7
Taxable amount of eligible dividends(specify):	_____	+	8
_____	_____	+	9
_____	_____	+	10
_____	_____	+	11
_____	_____	+	12
_____	_____	+	13
_____	_____	+	14
_____	_____	+	15
_____	_____	+	16
_____	_____	+	17
From box 32 of T3 slip and box 31 of T4P	_____	+	18
Other dividend income	_____	+	19
Add lines 7 to 19 and enter this amount on line 120 of your return.	_____	120 =	_____

II - Interest and other investment income (see line 121 in the guide)

Specify:	_____	_____	2500 .00
_____	_____	+	_____
_____	_____	+	_____
_____	_____	+	_____
_____	_____	+	_____
Income from foreign sources:	_____	+	_____
_____	_____	+	_____
Enter this amount on line 121 of your return.	_____	121 =	2500 .00

III - Net partnership income (loss) (see line 122 in the guide)

Partnership Income/Loss from T5013 slip	_____	_____	9000 .00
_____	_____	+	_____
_____	_____	+	_____
_____	_____	+	_____
Enter this amount on line 122 of your return.	_____	122 =	9000 .00

IV - Carrying charges and interest expenses (see line 221 in the guide)

Carrying charges (specify):	_____	_____	_____
Interest expenses (specify):	_____	+	_____
_____	_____	+	_____
Enter this amount on line 221 of your return.	_____	221 =	_____

T1-2009

CPP Contributions on Self-Employment and Other Earnings

Schedule 8

Complete this schedule to determine the amount of your Canada Pension Plan (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.

Attach a copy of this schedule to your return. See line 222 in the guide for more information.

Pensionable net self-employment earnings

(amounts from line 122 and lines 135 to 143 of your return)

Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions

(attach Form CPT20)

Add lines 1 and 2 (if the result is negative, enter "0").

Enter the amount from box 26 (or if blank, box 14) on all T4 slips

(this amount already includes the amount entered on line 11 of Form CPT20, if it applies).

Total pensionable earnings (add lines 3 and 4)

Basic exemption

Earnings subject to contribution: line 5 minus line 6 (if negative, enter "0")

(maximum \$42,800)

Multiply the amount on line 7 by 9.9%. =

Contributions through employment

(from box 16 and box 17 on all T4 slips)

CPP contributions payable on self-employment and other earnings:

Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.

Deduction and tax credit for CPP contributions on self-employment and other earnings:

Amount from line 10

Enter the amount from line 11 on line 222 of your return and on line 310 of Schedule 1.

	9000	00	1
373+			2
=	9000	00	3
+	16000	00	4
=	25000	00	5
-	3,500	00	6
=	21500	00	7
	2128	50	8
-	891	00	9
=	1237	50	10
	618	75	11

5000-S8



T1-2009

Donations and Gifts

Schedule 9

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

Total eligible amount of charitable donations and government gifts

Enter your **net income** from line 236 of your return.

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

Gifts of depreciable property

(from Chart 2 in Pamphlet P113, *Gifts and Income Tax*)

Gifts of capital property

(from Chart 1 in Pamphlet P113, *Gifts and Income Tax*)

Add lines 3 and 4.

Total donations limit: add lines 2 and 5

(not to exceed the amount on line 236 of your return)

Allowable charitable donations and government gifts

(enter the amount from line 1 or line 6, whichever is **less**)

Eligible amount of cultural and ecological gifts

(see line 349 in the guide)

Add lines 340 and 342.

Enter \$200 or the amount from line 344, whichever is **less**.

Line 344 minus line 345

Donations and gifts: add lines 7 and 8.

Enter this amount on line 349 of Schedule 1.

			1
			2
	337		3
	339+		4
=			5
=			6
	340		
	342+		
=			
	345-		7
	347=		8
=			9

5000-S9

T1-2009 Capital Gains (or Losses) in 2009 Schedule 3

Read line 127 in the *General Income Tax and Benefit Guide*. For more information, read Chapter 2 in guide T4037, *Capital Gains*.

Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

Note: If you have a business investment loss, see line 217 in the General guide.	(1)	(2)	(3)	(4)	(5)
	Year of acquisition	Proceeds of disposition	Adjusted cost base	Outlays and expenses (from dispositions)	Gain (or loss) (column 2 minus columns 3 and 4)

1. Qualified small business corporation shares (report, in "3." below, mutual fund units, deferral of eligible small business corporation shares, and other shares)

Number of shares	Name of corp. and class of shares	(1)	(2)	(3)	(4)	(5)
Total		106				Gain (or loss) 107

Qualified Dispositions

2. Qualified farm property and qualified fishing property

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		109				Gain (or loss) 110 +

Mortgage foreclosures and conditional sales repossessions - Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		123	5000.00			Gain (or loss) 124 + 4500.00

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares

(report capital gains or losses shown on T5, T5013, T5013A, T4PS and T3 information slips on line 174 or 176)

Number	Name of fund/corp. and class of shares	(1)	(2)	(3)	(4)	(5)
Total		131				Gain (or loss) 132 +

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		136				Gain (or loss) 138 +

Note: If you have a business investment loss, see line 217 in the General guide.	(1)	(2)	(3)	(4)	(5)
	Year of acquisition	Proceeds of disposition	Adjusted cost base	Outlays and expenses (from dispositions)	Gain (or loss) (column 2 minus columns 3 and 4)

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of Issuer								
Total			151						Gain (or loss)	153 +

6. Other mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.									
			2100	00	100	00			2000	00
Total			154	2100	00				Gain (or loss)	155 + 2000

7. Personal-use property (full description)

			500	00					500	00
Gain only			158 +						500	00

8. Listed personal property (LPP) (full description)

Note: You can only apply LPP losses against LPP gains. Subtract: Unapplied LPP losses from other years Net gain only **159 +**

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in 3 above) **161 -**

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657) **173**

T5, T5013, T5013A and T4PS information slips - Capital gains (or losses)	174 +	
T3 information slips - Capital gains (or losses)	176 +	
Capital loss from a reduction in your business investment loss	178 -	
Total of all gains(or losses) in column 5 before reserves	191 =	7000 00
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)	192 +	
Total capital gains (or losses)	197 =	7000 00

Taxable capital gains (or net capital loss) in 2009:

Multiply the amount on line 197 by 50%. Enter the taxable capital gains on line 127 of your return. If it is a net capital loss, see line 127 in the guide. **199** 3500 00

Canada Revenue
AgencyAgence du revenu
du Canada**INFORMATION RETURN FOR ELECTRONIC FILING OF
AN INDIVIDUAL'S INCOME TAX AND BENEFIT RETURN**

- Before you complete this form, read the information and instructions on the back.
- You have to complete this form to allow your electronic filer to electronically file your 2009 income tax and benefit return.
- You have to complete parts **A**, **B**, and **F**. You choose whether you want to complete parts C, D, and E.
- Your electronic filer has to complete parts **G** and **H**.
- Give the signed original of this form to your electronic filer, and keep a copy for yourself.

Part A – Identification and address as shown on your 2009 return (mandatory)

First name and initial LISA J		Last name TEN	Social insurance number 8 7 0 0 0 0 1 4 8	
Mailing address: Apt. No. – Street No. Street name 400 WALTER AVE				
P.O. Box	R.R.	City VICTORIA	Prov./Terr. B C	Postal code V 9 A 2 E 5

Part B – Declaration (mandatory)

Enter the following amounts from your 2009 return, if applicable:	
Total income (line 150)	31750.00
Taxable income (line 260)	27821.25
Total federal non-refundable tax credits (line 350 of Schedule 1)	4262.61
	Refund (line 484) 361.05
	or Balance owing (line 485) 0.00

Part C – Direct deposit (optional)

To start direct deposit, or to change the banking information you already gave us, complete this part. Do **not** complete this part if you already use direct deposit and your banking information has not changed. Read the back of this form for more details. Tick (✓) the payments you want deposited directly to your bank account held in Canada:

Income tax refund, GST/HST credit and related provincial payments, Working Income Tax Benefit (WITB) advance payments, and any other deemed overpayment of tax to which you are entitled or to which you may become entitled

Branch: **0 0 0 0 2** Institution number: **0 0 3** Account number: **3 3 3 3 3 3 3**

Canada Child Tax Benefit (CCTB) payments deposited into the **same bank account** as your income tax refund, GST/HST credit and related provincial payments, WITB advance payments, and any other deemed overpayment of tax

or

CCTB and payments from certain related provincial or territorial programs into a **different bank account**

Branch: **0 0 0 0 2** Institution number: **0 0 3** Account number: **2 2 2 2 2 2 2**

Tick this box to have your Universal Child Care Benefit (UCCB) payments deposited into the **same bank account** as your income tax refund, GST/HST credit and related provincial payments, WITB advance payments, and any other deemed overpayment of tax

Tick this box to have your UCCB payments deposited into the **same bank account** as your CCTB payments

Tick this box to have your UCCB payments deposited into a **different bank account**

Part D – Alternative address authorization (optional)

Complete this part if you want us to mail your notice of assessment and your tax refund, or only your notice of assessment, to you at the address of the electronic filer named in Part G. Tick (✓) the appropriate box to tell us which information to mail to the electronic filer's address. Read the back of this form for more details.

2009 notice of assessment and tax refund or 2009 notice of assessment

Part E – Authorizing an electronic filer to represent you (optional)

I authorize the Canada Revenue Agency to deal with the electronic filer named in Part G as my representative for income tax matters of my 2009 return. This authorization will expire on **2010/06/01** (YYYY/MM/DD). Read the back of this form for more details.

If you do not show an expiry date, this authorization **will remain in effect** until you, the undersigned, cancel it.

Signature (individual identified in Part A or legal representative) _____ Name and title of legal representative _____ Date _____

Part F – Declaration and authorization (mandatory)

I declare that the information entered in Part A and the amounts shown in Part B above are correct and complete, and fully disclose my income from all sources. I also declare that I have read the information on the back of this form, and I authorize the electronic filer identified in Part G to electronically file my 2009 return and to communicate with the Canada Revenue Agency to correct any errors or omissions.

Signature (individual identified in Part A or legal representative) _____ Name and title of legal representative _____ Date _____

Your electronic filer has to complete parts G and H (mandatory).

Part G – Electronic filer identification By signing Part F above, the individual in Part A authorizes the following person or firm to electronically file his or her 2009 return. Part F must be signed before the return is electronically transmitted. Name of person or firm: Arcadia Solution Corp Electronic filer number: B3542	Part H – Document control number or confirmation number Enter the document control or confirmation number for the individual's electronic record: B3542EFILE026
--	---

Information and Instructions

Part C – Direct deposit (optional)

Complete Part C if you want the Canada Revenue Agency (CRA) to deposit the following payments into your bank account(s):

- your income tax refund, goods and services tax/harmonized sales tax (GST/HST) credit and related provincial payments, Working Income Tax Benefit (WITB) advance payments, any other deemed overpayment of tax to which you are entitled or to which you may become entitled; and/or
- Canada Child Tax Benefit (CCTB) payments and those from certain related provincial or territorial programs; and/or
- Universal Child Care Benefit (UCCB) payments.

If you are already using direct deposit and the information you gave before has not changed, you do not have to complete this area.

If you are already using direct deposit, but want to stop this service for any of the above payments, call us at **1-800-959-8281**.

By completing Part C, you authorize us to deposit the payment(s) you choose into your account until you tell us, in writing, that the information has changed. We are not responsible for payments that are deposited incorrectly as a result of incorrect information.

Part D – Alternative address authorization (optional)

If you tick the box to have your 2009 notice of assessment **and** any tax refund resulting from that assessment mailed to you at the address of your electronic filer, we will mail a cheque to the electronic filer's address even if you are using direct deposit. However, any later refunds will be deposited to your account.

If you tick the box to have **only** your 2009 notice of assessment mailed to you at the address of your electronic filer and you are claiming a tax refund on your 2009 return, you have to use or must already be using direct deposit. If you are not using direct deposit, we will mail a refund cheque, if applicable, to you at your electronic filer's address.

This authorization is valid for the 2009 tax year only and will not affect all other correspondence, any CCTB, UCCB, GST/HST credit and related provincial payments, WITB advance payments, any other deemed overpayment of tax, and any other notice of assessment or notice of reassessment.

If your 2009 return has been discounted, you cannot use the alternative address option.

Part E – Authorizing an electronic filer to represent you (optional)

If you want to authorize the electronic filer named in Part G to represent you for your 2009 income tax and benefit return, complete Part E. The electronic filer may charge a fee to represent you.

By completing and signing Part E (and by the electronic filer transmitting this authorization), you authorize the CRA to provide information relating to your 2009 income tax return and your tax account to your representative, and he or she may request changes to your return and to your account. If this authorization is not transmitted to the CRA, send us a completed Form T1013, *Authorizing or Cancelling a Representative*, to authorize the electronic filer. For more information, see the front page of Form T1013 under **Levels of authorization** and the information for **Level 2**.

The T1013 form is available on the CRA Web site at www.cra.gc.ca/forms.

We may select your return for review **before** or **after** we assess it. If so, and provided your electronic filer offers this additional service, we will contact him or her for any supporting documents we may need only if you complete Part E. Otherwise, we will contact you.

To cancel this authorization, either send us a completed Form T1013, *Authorizing or Cancelling a Representative*, or call us at **1-800-959-8281**.

Part F – Declaration and authorization (mandatory)

If you want your return sent by EFILE, you have to complete parts A and B, and sign Part F.

By signing Part F, you acknowledge that under the *Income Tax Act* you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request; and
- give the signed original of this form to the electronic filer named in Part G, and keep a copy for yourself.

Once you sign Part F, you authorize the electronic filer to electronically file your return. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer; and
- if necessary, give the electronic filer personal taxpayer information.

You also authorize the electronic filer to make changes and retransmit your return so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part B is not changed by more than \$300.

By signing Part F, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part F, you declare that the information entered in Part A and the amounts showing in Part B are correct and complete, and fully disclose the income from all sources of the taxpayer you represent.

Notes

As legal representative for a deceased person, you **first** have to submit a copy of the **death certificate** and **will** designating you as the executor (and a T1013 form signed by the executor if it is not you) to the tax centre. If this was not done, you cannot use Part E as the authorization will not be accepted. You must also give the electronic filer a copy of the death certificate. Keep these documents for a period of six years after the date the return was filed.

If you are a **farmer**, and with your 2009 return you apply to participate in the AgriStability and AgriInvest programs, by signing Part F, you authorize the Canada Revenue Agency to share information from your income tax return with the Minister of Agriculture and Agri-Food, and you authorize that minister to share the information with provincial ministers of agriculture and administrators of other federal/provincial farm programs. You further authorize the Minister of Agriculture and Agri-Food to share any other information that you provide as your application is processed. For more information on confidentiality, refer to Form T1273 on the CRA Web site at www.cra.gc.ca/forms.

T1-2009

Working Income Tax Benefit

Schedule 6

See line 453 in the guide for more information. 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 2009:

- 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.

In addition, to claim the **basic** WITB (Step 2), your working income must be more than \$4,750 and more than \$2,295 to claim the WITB **disability supplement** (Step 3). Refer to the chart at the bottom of the next page for the adjusted family net income levels to claim the WITB.

You cannot claim the WITB if in 2009:

- 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 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, 2009.

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, 2009. 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	16000	00 3		3
Taxable part of scholarship income reported at line 130	383 +		384 +	4
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)	+		+	5
Tax-exempt part of working income earned on a reserve and an allowance received as an emergency volunteer	385 +		386 +	6
Add lines 3 to 6. Enter the amount even if the result is "0".	=	16000 00 7	387 =	7

Add the amounts from line 7 in columns 1 and 2. **Working income** 16000 00 **8**

Part B – Adjusted family net income

Net income amount from line 236 of the return	24571	25 9	600	00 9
Tax-exempt part of all income earned/received on a reserve and an allowance received as an emergency volunteer	388 +		389 +	10
Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included in line 232)	+	250 00 11	+	11
Add lines 9, 10, and 11.	=	24821 25 12	=	600 00 12
Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return)	-	750 00 13	-	600 00 13
Line 12 minus line 13 (if negative, enter "0")	=	24071 25 14	390 =	14

Add the amounts from line 14 in columns 1 and 2. **Adjusted family net income** 24071 25 **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 Step 1 and Step 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, only **one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2009 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.

Enter the amount from line 8 in Step 1.

Base amount

Line 16 minus line 17 (if negative, enter "0")

Rate

Multiply line 18 by line 19.

If you had neither an eligible spouse nor an eligible dependant, enter \$1,150.

If you had an eligible spouse or an eligible dependant enter \$1,825.

Enter the amount from line 20 or line 21, whichever is **less**.

Enter the amount from line 15 in Step 1.

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$11,500.

If you had an eligible spouse or an eligible dependant, enter \$15,500.

Line 23 minus line 24 (if negative, enter "0")

Rate

Multiply line 25 by line 26.

Line 22 minus line 27 (if negative, enter "0")

Enter the amount from line 28 on line 453 of your return, **unless you complete Step 3**.

16000	00	16				
-	4,750	00	17			
=	11250	00	18			
x	21%		19			
=	2362	50	20			
	1825	00	21			
	1825	00	▶ 1825	00	22	
	24071	25	23			
-	15500	00	24			
=	8571	25	25			
x	17%		26			
=	1457	11	▶ -	1457	11	27
			=	367	89	28

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 spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her WITB disability 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.

Base amount

Line 29 minus line 30 (if negative, enter "0")

Rate

Multiply line 31 by line 32.

Enter the amount from line 33 or \$515, whichever is **less**.

Enter the amount from line 15 in Step 1.

Base amount:

If you had neither an eligible spouse nor an eligible dependant, enter \$18,265.

If you had an eligible spouse or an eligible dependant, enter \$26,235.

Line 35 minus line 36 (if negative, enter "0")

Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 8.5%. Otherwise, enter 17%.

Multiply line 37 by line 38.

Line 34 minus line 39 (if negative, enter "0")

If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".

Add lines 40 and 41.

Enter this amount on line 453 of your return.

16000	00	29				
-	2,295	00	30			
=	13705	00	31			
x	21%		32			
=	2878	05	33			
	515	00	▶ 515	00	34	
	24071	25	35			
-	26235	00	36			
=			37			
x	17.00%	38				
=	0	00	▶ -	0	00	39
			=	515	00	40
			+	367	89	41
			=	882	89	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 \$18,265	less than \$26,235
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$21,294	less than \$29,264
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 \$32,294