

**Income Tax and Benefit Return****T1 GENERAL -
CONDENSED 2014**

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

Identification**Print your name and address below**

First name and initial

MARY ANNE

Last name

ONE

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

PO Box

RR

5

City

ALMONTE

Prov./Terr. Postal code

O N**K 0 A 1 A 0**I understand that by providing an email address, I am **registering** for online mail and I **accept the terms and conditions** on page 10 of the guide.Enter an email address: **maryanne@yahoo.ca****Information about your residence**Enter your province or territory of residence on **December 31, 2014**:**ON**

If your province or territory of residence changed in 2014, enter the dates of your move:

Year Month Day

Is your home address the same as your mailing address?

Yes 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 2014, enter the province or territory of self-employment:

ONIf you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2014**, enter the date of:Month Day or Month Day
entry departure**Information about you**

Enter your social insurance number (SIN):

8 7 0 0 0 0 0 0 7

Enter your date of birth:

Year Month Day
1 9 5 9 0 4 2 4

Your language of correspondence:

English Français

Votre langue de correspondance :

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

Tick the box that applies to your marital status on December 31, 2014:

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

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

Enter his or her SIN:

8 7 0 0 0 0 0 1 5

Enter his or her first name:

WILLIAM

Enter his or her net income for 2014 to claim certain credits:

9,000 00

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

1,200 00

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

300 00

Tick this box if he or she was self-employed in 2014:

1

Do not use this area

Do not use this area	172					171				
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CRA Version



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

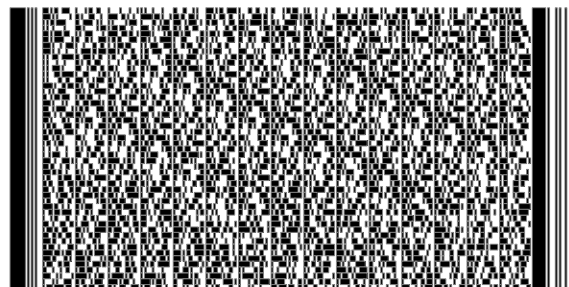
Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, and registered political parties, as well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

Please answer the following question:

Did you own or hold foreign property at any time in 2014 with a total cost of more than CAN\$100,000? See "Foreign income" in the guide for more information. **266** Yes 1 No 2

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

If you had dealings with a non-resident trust or corporation in 2014, see "Foreign income" in the guide.



Attach this form inside your return along with any other forms, schedules, information slips, receipts, and documents that you need to include.

T1-2014

T1-KFS

Total income

Employment income						101	9,000	00	
Commission income	Gross	166	21,800	00		Net	139	8,600 00	
						This is your total income.		150	17,600 00

Net income

Pension adjustment			206	1,500	00				
Registered pension plan deduction						207	900	00	
Annual union, professional, or like dues						212	300	00	
Child care expenses						214	4,500	00	
						This is your net income.		236	11,900 00

Taxable income

This is your taxable income. 260 11,900 00

Schedules**Schedule 1**

300	11,138.00	303	2,138.00	308	709.15 •	312	169.20 •	335	26,054.00
338	3,908.00	350	3,908.00	352	1	363	1,127.00	365	1,200.00
366	2	367	8,823.00	370	750.00				

Schedule 8

5034	709.15 •	5549	9,000.00
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Forms**T778**

6794	3,000.00	6795	7,000.00	6798	4,500.00
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Provincial and Territorial forms**Form 428**

5605		5804	9,670.00	5812	32.00	5824	709.15 •	5832	169.20 •
5880	10,580.00	5884	534.00	6097	1	6150	534.00	6269	3

Form 479

6309	1,623.00	6320	1,485.00 •	6325	1	6326	2
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Refund or Balance owing

Net federal tax: enter the amount from line 66 of Schedule 1	420		
CPP contributions payable on self-employment and other earnings	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax	428 +		
Add lines 420, 421, 430, 422, and 428.		This is your total payable.	435 = 00 •

Total income tax deducted	437	1,450	00 •
Refundable Quebec abatement	440 +		•
CPP overpayment (enter your excess contributions)	448 +		•
Employment insurance overpayment (enter your excess contributions)	450 +		•
Refundable medical expense supplement (use the federal worksheet)	452 +		•
Working income tax benefit (WITB)	453 +		•
Refund of investment tax credit (attach Form T2038(IND))	454 +		•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +		•
Employee and partner GST/HST rebate (attach Form GST370)	457 +		•
Tax paid by instalments	476 +		•
Provincial or territorial credits	479 +	1,647	30 •
Add lines 437 to 479		These are your total credits.	482 = 3,097 30 ▶

Line 435 minus line 482 This is your **refund or balance owing.** = **(3,097 30)**

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

Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Refund 484 3,097 30 • **Balance owing 485** _____ •

For more information on how to make your payment, see line 485 in the guide or go to www.cra.gc.ca/payments. Your payment is due no later than April 30, 2015.

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

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed. To enrol for direct deposit or to update your account information, complete lines 460, 461, and 462 below.

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

Branch number **460** _____ Institution number **461** _____ Account number **462** _____
 (5 digits) (3 digits) (maximum 12 digits)

Ontario Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2014 refund to the Ontario opportunities fund. Please see the provincial pages for details.

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

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

Sign here _____

It is a serious offence to make a false return.

Telephone **613-526-4545** Date **Ju1 12/15**

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

Name of preparer: **ABC COMPANY**

Telephone: **416-123-4567**

EFILE number (if applicable): **489 A 6 7 8 9**

Personal information, including the social insurance number, is collected under the *Income Tax Act* to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it: refer to InfoSource (www.infosource.gc.ca), personal information bank CRA PPU 005.

Do not use this area

487 488 _____ • **486** _____ •

T1-2014

Amounts for Spouse or Common-Law Partner and Dependants

Schedule 5

See the guide to find out if you can claim an amount on lines 303, 305, 306, or 315 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

Lines 303 and 305

Has your marital status changed in 2014? If yes , tick this box <input checked="" type="checkbox"/> 5522 and enter the date of the change ▶	Month	Day	
Make sure you have ticked the box on page 1 of your return indicating your marital status on December 31, 2014.	<input type="text"/>	<input type="text"/>	

Line 303 - Spouse or common-law partner amount

Base amount	11,138	00	1
If you are entitled to the family caregiver amount, enter \$2,058 (see page 34 in the guide).	5109	+	2
Add lines 1 and 2.	= 11,138	00	3
Spouse's or common-law partner's net income from page 1 of your return	-	9,000	00 4
Line 3 minus line 4 (if negative, enter "0").	=	2,138	00 5
Enter this amount on line 303 of your Schedule 1.			

Line 305 - Amount for an eligible dependant

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

First and last name: JANE	Year of birth	Relationship to you	Is this dependant physically or mentally infirmed?
Address: R. R. 5 ALMONTE ON	2 0 0 8	DAUGHTER	Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	11,138	00	1
If you are entitled to the family caregiver amount , enter \$2,058 (see page 34 in the guide and read the note below).	5110	+	2
Add lines 1 and 2.	=		3
Dependant's net income (line 236 of his or her return)	5106	-	00 4
Line 3 minus line 4 (if negative, enter "0").	=		5
Enter this amount on line 305 of your Schedule 1			

Note: if you are entitled to the **family caregiver amount** for this dependant **and** you are claiming the child amount on line 367 for the **same** dependant, you **must** claim the family caregiver amount on line 367, and **not** on this line.

Line 306 - Amount for an infirm dependant aged 18 or older (attach a separate sheet of paper if you need more space)

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

First and last name:	Year of birth	Relationship to you
Address:		

Base amount	13,196	00	1
Infirm dependant's net income (line 236 of his or her return)	-	00	2
Allowable amount for this dependant: line 1 minus line 2 (If negative, enter "0") (maximum \$6,589)	=		3

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

Line 315 - Caregiver amount (attach a separate sheet of paper if you need more space)

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

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:			Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	20,002	00	1
If you are entitled to the family caregiver amount, enter \$2,058 (see page 34 in the guide and complete box 5112 below).	+		2
Add lines 1 and 2.	=		3
Dependant's net income (line 236 of his or her return)	-	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 \$6,588 . If not, the maximum is \$4,530 .	=	00	5
If you claimed this dependant on line 305 of Schedule 1 enter the amount you claimed.	-	00	6
Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0")	=		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 \$2,058 on line 2 for this calculation.	5112		



Statement of Business or Professional Activities

- For each business or profession, complete a **separate** Form T2125.
- File each completed Form T2125 with your income tax and benefit return.
- For more information on how to complete this form, see Guide T4002, *Business and Professional Income*.

Identification		
Your name MARY ANNE ONE	Your social insurance number 8 7 0 0 0 0 0 0 7	
Business name TRILLIUM AGENCY	Account Number (15 characters)	
Business address 4 ACRE ST	City and province or territory OTTAWA ON	Postal code K 4 B 1 J 1
Fiscal Period From: 2 0 1 4 0 1 0 1 To: 2 0 1 4 1 2 3 1	Was 2014 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Main product or service	Industry code (see the appendix in Guide T4002) 5 4 1 1 1 0	
Tax shelter identification number	Partnership business number (9 digits)	Your percentage of the partnership 100 00 %
Name and address of person or firm preparing this form		

Internet business activities
How many Internet webpages and websites does your business earn income from? Enter "0" if none. _____
Provide the main webpage or site address(es) (also known as URL address(es)):
http:// _____
http:// _____
http:// _____
http:// _____
http:// _____
Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0") _____ %

Part 1 - Business Income

If you have business income, tick this box and complete this part. **Do not complete Parts 1 and 2 on the same form.**

Gross sales, commissions, or fees (including GST/HST collected or collectible)	18,800	00	A
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line A above)			(i)
Subtotal (amount A minus amount (i))	18,800	00	B
For those using the quick method - Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions, and fees eligible for the quick method			(ii)
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			(iii)
Subtotal (amount (ii) minus amount (iii))			(iv)
Adjusted gross sales (amount B plus amount (iv)) - Enter this amount on line 8000 in Part 3 below	18,800	00	C

Part 2 - Professional Income

If you have professional income, tick this box and complete this part. **Do not complete Parts 1 and 2 on the same form.**

Gross professional fees including work-in-progress (WIP) (including GST/HST collected or collectible)			D
Minus any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line D above) and any WIP at the end of the year you elected to exclude (see Chapter 2 of Guide T4002)			(i)
Subtotal (amount D minus amount (i))			E
For those using the quick method - Government assistance calculated as follows:			
GST/HST collected or collectible on professional fees eligible for the quick method			(ii)
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			(iii)
Subtotal (amount (ii) minus amount (iii))			(iv)
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of Guide T4002)			(v)
Adjusted professional fees (amount E plus amounts (iv) and (v)) - Enter this amount on line 8000 in Part 3 below			F

Part 3 - Gross business or professional income

Adjusted gross sales (from amount C in Part 1) or adjusted professional fees (from amount F in Part 2)	8000	18,800	00	G
Plus				
Reserves deducted last year	8290			
Other income	8230	3,000	00	
Total of the above two lines		3,000	00	H
Gross business or professional income (amount G plus amount H)	8299	21,800	00	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, or commission on line 166.

If GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss) in parts 4 to 6.

Part 4 - Cost of goods sold and gross profit

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

Gross business income from line 8299 in Part 3 above	21,800	00	I
Opening inventory (include raw materials, goods in process, and finished goods)	8300		
Purchases during the year (net of returns, allowances, and discounts)	8320		
Direct wage costs	8340		
Subcontracts	8360		
Other costs	8450		
Total of the above five lines			
Minus			
Closing inventory (include raw materials, goods in process, and finished goods)	8500		
Cost of goods sold	8518		J
Gross profit (amount I minus amount J)	8519	21,800	00

Part 5 - Net income (loss) before adjustments

Gross profit from line 8519 in Part 4 on page 2, or gross income from line 8299 in Part 3 on page 2 21,800 00 K

Expenses (enter only the business part)

Advertising	8521	825	00	
Meals and entertainment (allowable part only)	8523	175	00	
Bad debts	8590			
Insurance	8690	375	00	
Interest	8710			
Business tax, fees, licences, dues, memberships, and subscriptions	8760			
Office expenses	8810	425	00	
Supplies	8811			
Legal, accounting, and other professional fees	8860			
Management and administration fees	8871			
Rent	8910			
Maintenance and repairs	8960			
Salaries, wages, and benefits (including employer's contributions)	9060	4,950	00	
Property taxes	9180			
Travel (including transportation fees, accomodations and allowable portion of meals)	9200			
Telephone and utilities	9220	1,100	00	
Fuel costs (except for motor vehicles)	9224			
Delivery, freight, and express	9275			
Motor vehicle expenses (not including CCA) (see Chart A on page 6)	9281	3,250	00	
Allowance on eligible capital property	9935			
Capital cost allowance (CCA) (from Area A on page 5)	9936	2,100	00	
Other expenses (specify) _____	9270			
Total business expenses (total of lines 8521 to 8270)	9368	13,200	00	▶ <u>13,200 00</u> L
Net income (loss) before adjustments (amount K minus amount L)	9369	8,600	00	

Part 6 - Your net Income (loss)

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip	8,600	00	M	
Plus: GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002).	9974		N	
Total (amount M plus amount N)	8,600	00	▶	<u>8,600 00</u> O
Minus: Other amounts deductible from your share of net partnership income (loss) (from the chart in Part 7 below)	9943		P	00
Net income (loss) after adjustments (amount O minus amount P)		8,600	00	Q
Minus: Business-use-of-home expenses (your share of amount 3 in part B)	9945		R	00
Your net income (loss) (amount Q minus amount R)	9946	8,600	00	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commission on line 139.

Part 7 - Other amounts deductible from your share of the net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Other amounts deductible from your share of the partnership (total of the above amounts)
Enter this amount on line 9943, in Part 6 above. 00

Part 8 - Calculation of business-use-of-home expenses

Heat			
Electricity			
Insurance			
Maintenance			
Mortgage interest			
Property taxes			
Other expenses (specify) _____			
Subtotal			00
Minus: Personal use part			
Subtotal			00
Plus: Capital cost allowance (business part only)			
Amount carried forward from previous year			
Subtotal			00 1
Minus: Net income (loss) after adjustments (from amount Q in Part 6 on page 3 - if negative enter "0") ..	8,600		00 2
Business-use-of-home expenses available to carry forward (amount 1 minus amount 2 - if negative, enter "0")			00
Allowable claim (the lesser of amounts 1 and 2 - Enter your share of this amount on line 9945 in Part 6			00 3

Details of other partners

Name and address	Share of net income or (loss) \$	Percentage of partnership %

Details of equity

Total business liabilities	9931		
Drawings in 2014	9932	20,000	00
Capital contributions in 2014	9933	75,000	00