

Canada Revenue  
AgencyAgence du revenu  
du Canada

## Income Tax and Benefit Return

T1 GENERAL -  
CONDENSED 2018

## Step 1 – Identification and other information

ON **7**

## 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

**RR 5**

City

Prov./Terr.

Postal code

**Almonte****ON****K 0 A 1 A 0**

## Email address

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

Enter an email address:

**maryanne@yahoo.ca**

## Information about your residence

Enter your province or territory of  
residence on **December 31, 2018**: **Ontario**

If your province or territory of residence  
changed in 2018, enter the date 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 that shown  
above for your mailing address:

If you were self-employed in 2018,  
enter the province or territory of  
self-employment:

**Ontario**

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes  
in **2018**, enter the date of:

Month Day  
entry

or

Month Day  
departure

## Information about you

Enter your social insurance  
number (SIN):

**8 7 0 0 0 0 0 0 7**

Year Month Day

Enter your date of birth:

**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, 2018:

- 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 their SIN:

**8 7 0 0 0 0 0 1 5**

Enter their first name:

**William**

Enter their net income for 2018  
to claim certain credits:

**9,000 00**

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

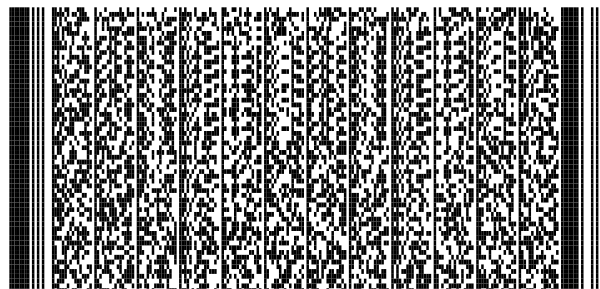
Enter the amount of UCCB repayment  
from line 213 of their return:

**300 00**

Tick this box if they were self-employed in 2018:


1 

Do not use this area



Do not use this area	<b>172</b>					<b>171</b>				
----------------------	------------	--	--	--	--	------------	--	--	--	--

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

 **Elections Canada** (For more information, see "Elections Canada" under Step 1, in the guide.)

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

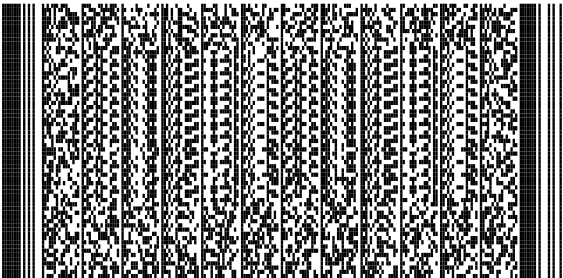
B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes  1 No  2

Your authorization is valid until you file your next 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 2018, was more than CAN\$100,000? . . . . . **266** Yes  1 No  2

If **yes** , get and complete Form T1135, Foreign Income Verification Statement, and complete it to your return. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.



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

**T1-2018**

**T1-KFS**

**Total income**

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

Employment income				101	9,000	00			
Interest and other investment income				121	42,000	00			
Commission income	Gross	166	51,800	00	Net	139	28,600	00	
				This is your <b>total income.</b>			150	79,600	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	5,400	00			
Deduction for CPP or QPP contributions on self-employment and other earnings				222	978	80			
				This is your <b>net income.</b>			236	72,021	20

**Taxable income**

This is your **taxable income.** 260 72,021 20

**Federal Schedules**

**Schedule 1**

300	11,809	303	2,809	308	709.15	• 310	978.80	• 312	149.40	•
335	19,832	338	2,974	350	2,974	352	1	363	1,195	
367	2,182									

**Schedule 8**

5034	709.15	• 5549	9,000
------	--------	--------	-------

**Schedule 14**

6010	154	6011	77	6013	3	6014	2
------	-----	------	----	------	---	------	---

**Forms**

**T778**

6794	3,000	6795	7,000	6798	5,400
------	-------	------	-------	------	-------

**Provincial and Territorial forms**

**Form 428**

5605		5804	10,354	5812	671	5824	709.15	• 5828	978.80	•
5832	149.40	• 5880	12,862	5884	649	6097	1	6150	649	
6269	3									

**Form 479**

6320	1,485.00	• 6325	1	6326	2
------	----------	--------	---	------	---

**OnBen**

6108	1	6110	2,800	6112	3,000	6114	1	6118	1
6119	1								



**T1-2018**

**Amounts for Spouse or Common-Law Partner and Dependants**

Complete this schedule and **attach** it to your return to claim an amount on line 303, 304, 305, or 307 of your Schedule 1. For more information, see the corresponding line number in the Income Tax and Benefit Guide.

**Line 303 – Spouse or common-law partner amount**

Did your marital status change to other than married or common-law in 2018?

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

Month	Day

Base amount	11,809	00	1
If you are entitled to the <b>Canada caregiver amount</b> for your spouse or common-law partner, enter \$2,182 (see the "Canada caregiver amount" under Step 5 in the guide and line 304 below).	5109	+	2
Add lines 1 and 2.	= 11,809	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"). Enter this amount on line 303 of your Schedule 1.	=	2,809	00 5

**Line 304 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older**

Complete this calculation **only** if you entered \$2,182 on line 5109 or line 5110 of this schedule for a person whose **net income is between \$7,005 and \$23,391**.

Base amount	23,391	00	1
Net income of this person (line 236 of his or her return)	-		2
Line 1 minus line 2 (if negative, enter "0"). <span style="float: right;">(maximum \$6,986)</span>	=		3
If you claimed this person on line 303 or 305 of Schedule 1, enter the amount you claimed.	-		4
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0") Enter this amount on line 304 of your Schedule 1.	=		5

**Line 305 – Amount for an eligible dependant**

Did your marital status change to married or common-law in 2018?

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

Month	Day

**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:			Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	11,809	00	1
If you are entitled to the <b>Canada caregiver amount</b> for your dependant ( <b>other than</b> your infirm child under 18 years of age), enter \$2,182 (see page 44 in the guide, read the note below, and see line 304 above).	5110	+	2
Add lines 1 and 2.	=		3
Dependant's net income (line 236 of his or her return)	5106	-	4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 305 of your Schedule 1.	=		5

**Note:** If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 367, and **not** on line 5110.

**Line 307 – Canada caregiver amount for other infirm dependants age 18 or older**

(attach a separate sheet 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	23,391	00	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") <span style="float: right;">(maximum \$6,986)</span>	=		3

Enter on line 307 of your Schedule 1 the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you are claiming an amount at this line. 5112

## Statement of Business or Professional Activities

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

Part 1 - Identification				
Name <b>Mary Anne One</b>			Social insurance number(SIN) <b>8 7 0 0 0 0 0 0 7</b>	
Business name <b>Trillium Agency</b>			Account Number (15 characters) 	
Business address <b>4 Acre Street</b>			City, province, or territory <b>Ottawa, On</b>	
			Postal code <b>K 4 B 1 J 1</b>	
Fiscal period		Was 2018 your last year of business?		
From: <b>2 0 1 8 0 1 0 1</b>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
To: <b>2 0 1 8 1 2 3 1</b>				
Main product or service			Industry code (see the appendix in in Guide T4002) <b>5 4 1 1 1 0</b>	
Accounting method (commission only) <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		Tax shelter identification number 		
		Partnership Business Number 		Your percentage of the partnership % 
Name and address of person or firm preparing this form				

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

**Part 3A – Business income**

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

**Part 3B – Professional income**

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

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

<b>Part 3A – Business income</b>		
Gross sales, commissions, or fees (include GST/HST collected or collectible) . . . . .	<u>38,800</u>	1
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 1) . . . . .	<u>00</u>	2
<b>Subtotal</b> : Amount 1 <b>minus</b> amount 2	<u>38,800</u>	3
<b>If you are using the quick method for GST / HST</b> – Government assistance calculated as follows:		
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method . . . . .	<u>          </u> 4	
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method <b>plus</b> GST/HST collected or collectible) <b>multiplied</b> by the applicable quick method remittance rate . . . . .	<u>          </u> 5	
<b>Subtotal</b> : Amount 4 <b>minus</b> amount 5	<u>          </u>	6
<b>Adjusted gross sales</b> : Amount 3 <b>plus</b> amount 6 (enter on line 8000 of Part 3C) . . . . .	<u>38,800</u>	7

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

<b>Part 3C – Gross business or professional income</b>		
Adjusted gross sales (amount 7 of Part 3A) or adjusted professional fees (amount 15 of Part 3B) . . . . .	<b>8000</b> <u>38,800</u>	8000
Reserves deducted last year . . . . .	<b>8290</b> <u>          </u>	
Other income . . . . .	<b>8230</b> <u>13,000</u>	13,000
<b>Subtotal</b> : Line 8290 <b>plus</b> line 8230	<u>13,000</u>	16
<b>Gross business or professional income</b> : Line 8000 <b>plus</b> amount 16 . . . . .	<b>8299</b> <u>51,800</u>	8299
Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:		
<ul style="list-style-type: none"> <li>• business income on line 162</li> <li>• professional income on line 164</li> <li>• commission income on line 166</li> </ul>		

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

<b>Part 3D – Cost of goods sold and gross profit</b>		
Gross business income (line 8299 of Part 3C) . . . . .	<u>51,800</u>	17
Opening inventory (include raw materials, goods in process, and finished goods) . . . . .	<b>8300</b> <u>          </u>	
Purchases during the year (net of returns, allowances, and discounts) . . . . .	<b>8320</b> <u>          </u>	
Direct wage costs . . . . .	<b>8340</b> <u>          </u>	
Subcontracts . . . . .	<b>8360</b> <u>          </u>	
Other costs <u>          </u>	<b>8450</b> <u>          </u>	
<b>Subtotal</b> : Add the amounts above	<u>          </u>	18
<b>Minus</b> : Closing inventory (include raw materials, goods in process, and finished goods) . . . . .	<b>8500</b> <u>          </u>	
<b>Cost of goods sold</b> : Amount 18 <b>minus</b> line 8500	<b>8518</b> <u>          </u>	19
<b>Gross profit (or loss)</b> : Amount 17 <b>minus</b> amount 19 . . . . .	<b>8519</b> <u>51,800</u>	8519



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

<b>Gross business or professional income</b> (line 8299 of Part 3C) or <b>Gross profit</b> (line 8519 of Part 3D) .....		<b>51,800 00</b>	<b>a</b>
<b>Expenses</b> (enter only the business part)			
Advertising .....	8521	1,225 00	
Meals and entertainment .....	8523	1,175 00	
Bad debts .....	8590		
Insurance .....	8690	1,075 00	
Interest and bank charges .....	8710		
Business taxes, licences, and memberships .....	8760		
Office expenses .....	8810	1,525 00	
Office stationery and supplies .....	8811		
Professional fees (includes legal and accounting fees) .....	8860		
Management and administration fees .....	8871		
Rent .....	8910		
Repairs and maintenance .....	8960		
Salaries, wages, and benefits (including employer's contributions) .....	9060	7,450 00	
Property taxes .....	9180		
Travel expenses .....	9200		
Utilities .....	9220	2,200 00	
Fuel costs (except for motor vehicles) .....	9224		
Delivery, freight, and express .....	9275		
Motor vehicle expenses (not including CCA) (amount 15 of Chart A) .....	9281	4,750 00	
Capital cost allowance (CCA). Enter amount i of Area A <b>minus</b> any personal part and any CCA for business-use-of-home expenses .....	9936	3,800 00	
Other expenses (specify): .....	9270		
<b>Total expenses</b> : Total of the above amounts	9368	<b>23,200 00</b>	
<b>Net income (loss) before adjustments</b> : Amount a <b>minus</b> amount b .....	9369	<b>28,600 00</b>	<b>b</b>

**Part 5 – Your net income (loss)**

Your share of line 9369 or the amount from your T5013 slip, <i>Statement of Partnership Income</i> .....	9974	28,600 00	<b>c</b>
<b>Plus</b> : GST/HST rebate for partners that was received in the year .....			
<b>Total</b> : Amount c <b>plus</b> line 9974		<b>28,600 00</b>	
<b>Minus</b> : Other amounts deductible from your share of the net partnership income (loss) (amount 6 of Part 6) .....	9943		
<b>Net income (loss) after adjustments</b> : Amount d <b>minus</b> line 9943 .....		<b>28,600 00</b>	<b>d</b>
<b>Minus</b> : Business-use-of-home expenses (amount 16 of Part 7) .....	9945		
<b>Your net income (loss)</b> : Amount e <b>minus</b> line 9945 .....	9946	<b>28,600 00</b>	<b>e</b>

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

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

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

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

List details of expenses:

Expense amounts

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

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

Heat .....	_____	1
Electricity .....	_____	2
Insurance .....	_____	3
Maintenance .....	_____	4
Mortgage interest .....	_____	5
Property taxes .....	_____	6
Other expenses (specify): _____	_____	7
<b>Subtotal:</b> Add amounts 1 to 7		8
<b>Minus</b> :Personal-use part of the business-use-of-home expenses .....	_____	9
<b>Subtotal:</b> Amount 8 <b>minus</b> amount 9		10
<b>Plus</b> : Capital cost allowance (business part only), which means amount i of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4 .....	_____	11
Amount carried forward from previous year .....	_____	12
<b>Subtotal:</b> Add amounts 10 to 12		13
<b>Minus</b> : Net income (loss) after adjustments (amount e of Part 5) (if negative, enter "0") .....	<b>28,600 00</b>	14
<b>Business-use-of-home expenses available to carry forward</b> : Amount 13 <b>minus</b> amount 14 (if negative, enter "0") .....	_____	15
<b>Allowable claim</b> : The lesser of amount 13 and 14 above (enter your share of this amount on line 9945 of Part 5) .....	_____	16

**Part 8 – Details of other partners**

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

First name of partner		Last name of partner			
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership	
			\$		%
First name of partner		Last name of partner			
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership	
			\$		%
First name of partner		Last name of partner			
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership	
			\$		%
First name of partner		Last name of partner			
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership	
			\$		%
First name of partner		Last name of partner			
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership	
			\$		%

**Part 9 – Details of equity**

Total business liabilities .....	<b>9931</b>	_____
Drawings in 2018 .....	<b>9932</b>	<b>20,000 00</b>
Capital contributions in 2018 .....	<b>9933</b>	<b>75,000 00</b>



**Area D – Details of equipment dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment dispositions in the year: Total of column 5</b>				<b>9926</b>

**Note:** If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

**Area E – Details of building dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building dispositions in the year: Total of column 5</b>				<b>9928</b>

**Note :** If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

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

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

**Note:** You cannot claim capital cost allowance on land.

**Chart A – Motor Vehicle Expenses**

	Vehicle 1	Vehicle 2	
Enter the kilometres you drove in the tax year to earn business income	<b>10000</b>		1
Enter the total kilometres you drove in the tax year	<b>20000</b>		2
Fuel and oil	<b>6,000 00</b>		3
Interest (see Chart B below)			4
Insurance	<b>500 00</b>		5
Licence and registration			6
Maintenance and repairs	<b>3,000 00</b>		7
Leasing (see Chart C below)			8
Other expenses (please specify)			9
			10
<b>Total motor vehicle expenses:</b> Add lines 3 to 10	<b>9,500 00</b>		11
Business-use part: $\left( \frac{\text{line 1}}{\text{line 2}} \right) \times \text{line 11}$	<b>4,750 00</b>		12
Business Parking Fees			13
Supplementary Business Insurance			14
Add lines 12, 13, and 14	<b>4,750 00</b>		15
<b>Allowable motor vehicle expenses :</b> Enter the amount of line 15 on line 9281 on page 2		<b>4,750 00</b>	

**Note :** You can claim CCA on motor vehicles in Area A on page 4.

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

	Vehicle 1	Vehicle 2	
Total interest payable (accrual method) or paid (cash method) in the fiscal period			A
The number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)	\$ 10   0	\$ 10   0	i
Line i x line ii			ii
<b>Available interest expense: amount A or B , whichever is less</b> (enter this amount on line 4 of Chart A)	\$	\$	B

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

	Vehicle 1	Vehicle 2	
Total lease charges incurred in your 2018 fiscal period for the vehicle			1
Total lease payments deducted before your 2018 fiscal period for the vehicle			2
Total number of days the vehicle was leased in your 2018 and previous fiscal periods			3
Manufacturer's list price			4
The amount on line 4 or (\$35,294 * + GST and PST, or HST on \$35,294), whichever is more			i
Line i x 85%	× 85 %	× 85 %	5
$[(\$800 * + GST and PST, or HST on \$800) \times \text{line 3}]$			ii
30			
Line ii – line 2:	=		6
$[(\$30,000 * + GST and PST, or HST on \$30,000) \times \text{line 1}]$	=		7
line 5			
<b>Eligible leasing cost</b> : line 6 or 7, whichever is less (Enter this amount on line 8 of Chart A above.)	\$	\$	

\* Use a GST rate of 5% or HST rate applicable to your province.