1992 Federal & Ontario Individual Income Tax Return - February 6, 1993.
======================= Established 1983 =============================
* New Print Macro!!
Page 1..................Alt-A
Page 2..................Alt B
Page 3..................Alt-C
Page 4..................Alt-D
Ontario Tax Credits.....Alt-E
Schedule 1..............Alt-F
== Now Celebrating a decade of service to the personal computer user ==
====== Produced by Mel Hall (416) 282-2633 - Call before 9:00 P.M =====

Step 3 - CALCULATION OF TOTAL INCOME

Employment income (box 14 on all T4 slips) 101
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Other employment income (tips- gratuities) 104
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Interest & other investment income   121
Partnership income - limited or non-active 122
Rental income
Taxable capital gains (attach Schedule 3) 127
Alimony or separation allowance income   128
Registered retirement savings plan income 129
Other income (see line 130 in guide)   130
Business income
Profess. income
Commission income
Farming income
Fishing income

Worker's Compensation payments   144
Social assistance payments   145
Net federal supplement   146
Add lines 144, 145 and 146   147

Add 101 & 104 to 143 incl. Total Income   150

Step 4 - CALCULATION OF TAXABLE INCOME   2

Pension adjustment amount   206
Registered pension plan contributions   207
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Annual union, professional or like dues   212
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Subtr. 233 fr. 200

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Capital gains deduction   254
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Calculation of Personal Amounts

1.[] Your spouse's net income in the year was $538 or less

2.[] Your spouse's net income in the year was over $538.

Amounts for Dependent Children

Name
<E>
<E>
<E>
<E>
<E>

T1-1992
Federal tax   Detailed Tax Calculation (see guide) - Schedule 1

Federal Income Tax - Use the "1992 Rates of Federal Income Tax" above
Taxable income from line 400 page 4

Add: Tax Adjustments(see line 500 in guide) specify)   500

Subtract:Total non-refundable tax credits 501

Subtract: Federal foreign tx Cred. - separate calc. for ea. for. country
(a) Income tax paid to foreign country   507
(b)Net For. income
   Net Income

Federal individual surtax (see line 419 in guide)
Basic federal tax (line 506)
Subtr.: Fed. forward ave. tax cred. (Form T581)

Add: 1. Amount (A)
    2. Amount (A)

Subtr.:Additional fed. for. tax cred. from pt II T2209 511

Subtr.:Additional invest. tax cred. from part II T2038 518

Section I Ontario Income Tax
Basic federal tax (from Tax Table A or Schedule 1)
Basic Ontario tax 54.5% of Line A

1. (Amount B

2. (Amount B

Subtract: Provincial Foreign Tax Credit from form T2036
Section II Ontario Tax Reduction
Personal Amount Calculation
   Basic amount for all claimants (175.00) 1.
   Amount for dependent children born 1973 or later
      No. of children   569
   Amount for disabled dependents
      No. of dependants 570
   Total Personal Amount (add lines F,G and H)
Ontario Tax Reduction Calculation
Enter:amount at line (I)
Enter:amount at line (E)
Ontario Tax Reduction: line J minus line K
Ontario Tax:line (E) minus (L) (if negative, enter zero)(M)
Section III Ontario Investment & Employee Ownership Tax Credit
Ont. Labour-Sponsored Invest. Fund Credit   541
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Unused 1991 Ontario Employee Ownership Credit

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Enter amount from line 406 on Schedule 1 Federal Tax   406
Federal political cont. tx credit 409
Allowable tax credit (line 410 in guide)   410
Investment tax credit (form T2038 (IND))   412
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Federal tax before federal indiv. surtax(416 from 406)417
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C.P.P. contribution payable on self employed earnings 421
Repayment of Social Benefits (amount from line 235)   422
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Total income tax deducted (from all slips) 437
Federal Credits
Child tax credit (attach Schedule 7)   444
Canada Pension Plan overpayment   448
Unemployment Insurance overpayment   450

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Employee and Partner GST rebate(frm GST-370)457
Other Credits
Tax paid by instalments   476
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Pay Stub Verification (because sometimes employers make mistakes)
    Just fill in the weekly-bi-weekly numbers. Totals appear at bottom.

Totals

Enter from line 150. This is your Total Income 200

Add lines 207 to 232 inclusive   233

Subtract line 235 from line 234 Net Income 236

Add lines 248 to 256 inclusive   257
Subtract 257 from 239 This is Taxable Income   260

Relationship

<E>
<E>
<E>
<E>
<E>

Total claim for dependent children

Total federal income tax on taxable Income

Fed div tax cred:13.3% of Tax. amount
fr. taxable Can. corps (line 120) 502
Minimum tax carry-over (line 504) 504

Individual surtax (add lines 1 & 2 above)   510

Federal individual surtax (enter on page 4)   419

Ontario Surtax (add lines 1 and 2)

Total Ont. Investment & Employee Cred.

Add lines 437 to 479 TOTAL CREDITS 482
Subtract line 482 from line 435 enter difference

    Refund

Gross
Pay
=======================================
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<< Menu >>

Gross 160   <160 - E>

Gross:162   <E>
Gross:164   <E>
Gross:166   <E>
Gross:168   <E>
Gross:170   <E>

Net income before adjustments   234

(add lines 236 and 237)   239

Subtract spouse's net income *
Claim to enter on 303 page 3

Birthdate
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                                   <E>
                                   <E>
                                   <E>
                                   <E>

On the first
On the remaining

Total of above credits

                                                                  <E>   X
#VALUE!

#VALUE!   X 4.5%
#VALUE! minus $12,500.00 x 5%

ONTARIO INCOME TAX   T1C(ONT.) TC-1992

#VALUE! minus $5500) x 7% =
#VALUE! minus $10000)x 7% =

Sub-Total (add lines B and C) D

<E>

<E>

#VALUE!
#VALUE!

Taxable Income 400

Total of above credits   416

Net Federal Tax (add lines 417&419) 420

Add lines 420 to 428) Total payable 435

We do not charge or refund difference less than $2.

#VALUE!

Federal Tax	Pension Deduct.
< E >	< E >
< E >	< E >
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Schedule 3...................Alt-G
Help for the user............Alt-H
Ontario Income Tax...........Alt-I
Pay Stub Check...............Alt-J
Instructions................ Alt-K
* Print Entire Spreadsheet...Alt-P

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<T4A(P)>

<T4A(P)>

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Net 126   <E>
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Net 135   <E>
Net 137   <E>
Net 139   <E>
Net 141   <E>
Net 143   <E>

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Net Income   Claim
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#VALUE!

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Total   #VALUE!

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Basic federal tax 506   #VALUE!

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Deduct (a) or (b) 509   #VALUE!
Federal Tax   406   #VALUE!

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Amount (A)   #VALUE!
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Sub Total   517   #VALUE!
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                B   #VALUE!
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Ontario Income Tax   #VALUE!

<enter $175>   F

X $375 2.   #VALUE! G

X $375 3.   #VALUE! H
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X3 ------>   #VALUE! (J)
X2 ------>   #VALUE! (K)
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<E> (P)
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Ontario Tax   #VALUE!

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                      #VALUE!

                      Balance Due   #VALUE!
  AMOUNT ENCLOSED: #VALUE!

Unemployment
Insurance

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This 123 overlay was developed by Mel Hall to support his program users
who wanted to be able to store and later recall data. He can be reached
at (416) 282-2633. 1993 marks the 10th year of service to the personal
computer user community. This spreadsheet is basically a narrow one with
the schedules loacted to the right. The menu at (HOME) helps you to
locate everything. When you see a <E> or <S5> etc. you are expected to
to enter a number. The line numbers appear just like on the tax return.
A split window allows you to do what-if studies: as you alter something
the bottom window value changes. Neat eh? Use new macro Alt-P to print.

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SUCH USE.   Now go ahead and use this spreadsheet in good health.

Macros:

Ont. Tax Credits

Schedule 1

Schedule 3

User Support

Ontario Tax

Pay stub

Print it all

This is User Supported Software

     This overlay is user supported by Mel Hall. If you have problems
or wish to point out an error, please call 282-2633 anytime any day
before 9:00 P.M. If I am not in, indicate when I should return the call.
     If you think that a correction needs to be made to this overlay,
please let me know about it so that I may pass it on to all of my users.
Caution: There is the possibility of error in the overlay because it is
impossible for one person to test the thousands of combinations.
IMPORTANT, PLEASE READ CAREFULLY
================================
     No guarantee, warantee or commitment of any nature whatsoever is
given nor implied! The user uses this overlay purely at their on own
risk. No representation is made as to the compliance of the overlay
current, past or future tax laws, practices or regulations and IT IS
THE USER'S RESPONSIBILITY to assure accuracy. Thank you.

THIS OVERLAY/SPREADSHEET IS NOT MEANT TO REPLACE THE NEED FOR A
QUALIFIED PROFESSIONAL TAX AND/OR FINANCIAL PLANNING ADVISOR.

     Several years ago I have decided not to set any price on this
spreadsheet. I left it up to the users to determine its value. No set
payment is requested should you decide to use this overlay. However if
you find it useful, please send what you feel it is worth. Also you are
encouraged to quickly copy and pass on this software to others because
this type of software has such a short period of usefulness. If you
have access to electronic bulletin boards, quickly copy and upload it
so others may share it too. Please upload original unaltered files only.
Users are encouraged to register by sending self determined contribution
to:

What do I get if I register?

To those who do not register:
   You are quite welcome to use the spreadsheet but bear in mind that
the spreadsheet could contain errors in the logic or calculations.
Therefore users who want accuracy should register to help each other
and me to ensure an accurate tool by late March.

Thanks to those who have supported me last year. Each year I look
forward to receiving letters of encouragement. Please write if you can.
Users have written from Guelph, Bedford N.S., Kingston, Wyoming, Ottawa.

Step 5 - Calculation of Total Non-Refundable Tax Credits   3

Basic personal amount   Claim 6456.00 300
Age amount, born in 1927 Claim 3482.00 301
Married amount (pers. amounts on page 2)303
Amounts for dependent children (page 2) 304
Additional personal amounts (Schedule 6)305
Contributions through employment box 16 308
Contributions pay. on self-emp. earnings310
Unemployment Ins. premiums box 18 on T4 312
Pension income amount (max. $1000.00)   314
Disability am. for self (claim $4233.00)316
Disability am. for dependent not spouse 318
Tuition fees for self (attach T2202)   320
Education amount (form T2202 or T2202A) 322
Tuition fees and ed. amount transferred 324
Amounts transferred from your spouse   326
Medical expenses (receipts)   330

Add lines 300 to 326 & 332 (see line 335) 335

Charitable donations (receipt)340
Gifts to Canada or a province 342

Total donations (add 340&342) 344

Calculation of Income for Ontario Tax Credits
My Net Income (from line 236 of your fed. inc. tax)
My spouse's Net Income (if negative, enter zero) 551
Other person's Net Income (if negative, enter 0) 581

Calculation of Ontario Property and Sales Tax Credits for 1992
Property Tax Credit- see guidelines on the back of this page
Total Rental Payments 555
Property Taxes paid in 1992   556
College Residence - claim 25.00   558

Enter $250.00 or "Occupancy Cost" whichever is less

SALES TAX CREDIT
Basic Sales Tax Credit
Additional claim for person   Claim $100.00 596
children born 1974 or later 566

Less 2% of line (B) (if negative ,enter zero)   (D)
NET PROPERTY AND SALES TAX CREDITS - Subt. (D) from (C)   (E)
          Enter Amount (E) or 1000.00 whichever is less (F)
Calculation of Ontario Home Ownership Savings Plan Tax Credit for 1992
Enter Total Income from line (A) above   (a)
If claim on 305, enter 1/2 of (A) otherwise 0   (b)

Contributions to my plan (maximum $2000.00)   598
Spouse's contributions to plan (maximum $2000.00)599

Enter tax credit factor (from table on reverse)

Calculation of Ontario Political Contribution Tax Credit for 1992
Total Political Contributions in 1992   565
Allowable credit - 75 % of first 200.00 Contribution

Ontario Tax (from line 428 on your return)
Enter: Ont. Prop. and Sales Tax Credits amount (F)

 Ont. Tx in excess of Prop. & Sales Tx Cred.   (II)
Allowable Ontario Political Contribution Tax Credit

Ont. Tax Credits- total of (F), (J) & (O) - enter on line 479

T1-1992 Summary of Disposition of Capital Property in 1992 Schedule 3
Particulars of current-year dispositions (if space is sufficient)_
Qualified small business corporation shares

No.Shares
<E>
<E>

Qualified farm property
Address or legal description
<E>
<E>

Other securities and properties
No.Shares
<E>
<E>
<E>

Real estate and depreciable property (do not include losses)
Address or legal description
<E>
<E>

Bonds, debentures, promissory notes and other properties
Face Val.
<E>
<E>
<E>

Personal use property (full description)
<E>
<E>

Listed Personal Property (full description)

<E>

Gains not eligible for capital gains deduction   536
Capital loss from a reduction in Business Investment loss 535

Taxable cap. gains (loss):3/4 of Total capital gain(loss) 540

Add: Taxable cap. gain of elig. cap. prop.(farm property) 543

Instruct.

Page 1

Page 2

Page 3

Page 4

Macros

1) You will get the following year's spreadsheet in January.
2) You will be notified about all changes that affect the
   accuracy of this year's spreadsheet sometime near the end
   of March or first week of April.
3) Receive postage-paid envelopes for registration convenience.
4) Registering gives you either 3.5 or 5.25 diskette support.

Subtract 3% of line 236
Allowable portion of expense

Multiply amount at line 335 by 17%   338

On first $250 or less
On the balance of

Tot. Income for Ont.Home Own.Tax Cred. calcs.

Total Inc. for Ont. Prop. & Sales Tax Cred.

Qualifying Income (subtr. (b) from (a) 597

Total Contributions(tot. of above two lines)

Ont. Home Ownership Savings Plan Tax Credit

Total allowable credit max. 750.00 (I)

Enter Amount (K) or Amount (M) whichever is less

Name of Corp.

<E>
<E>

Total Proceeds 512

Total Proceeds 515

Name of Corp.

<E>
<E>
<E>

Total Proceeds 519

Total Proceeds 521

Mat. Date

<E>
<E>
<E>

Total Proceeds 527

Subtr.: Unapplied listed pers prop. loss fr. oth. yrs.

Information slips - capital gains (or losses)   533

Total of all gains (or losses) in col. (5)   537

Add: Total amount of reserves from form T2017   538

Taxable capital gain on eligible capital prop.   544

Total taxable capital gains (add lines 540 to 544)

{goto}h1~

{goto}a20~{goto}a13~

{goto}a45~

{goto}h124~

{goto}a176~

{goto}h159~

{goto}h24~

{goto}a109~

{goto}h213~

{goto}h50~

{goto}a147~

{goto}a209~

/PPCAOMR160~MT0~MB0~ML4~P99~QRA13..g206~OS\015~QAGrh123..o270~agq

And now a plug from our sponsor...

Mel Hall,
103 Bathgate Drive,
Scarborough, Ont.,
M1C 1T7

Yours truly,

TAX RATES for 1992

Taxable
Income

0
29,590
59,180
999,999

Total Non-Refundable Tax Cred. 350

ONTARIO TAX CREDITS   T1C (ONT.)-1992

Occupancy Cost (tot.)559

Add:10% of Occupancy Cost(line 559)

 50 % of next 600.00 Contribution
33.3 % exceeding 800.00

Issuer
<E>
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* Instructions *

Liability

  --->Now press HOME to return to Menu.

Sheet1

Now Press PgDn

Press page down (PgDn)

Mel Hall   Now press (Home)

	Tax Is		Rate On Next
	0		17%
	5,030		26%
	12,724		29%

<Enter $6456>
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0.00
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<S4>
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#VALUE!   #VALUE!
#VALUE!

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#VALUE!
#VALUE! at 17%346
#VALUE! at 29%348

Subtract base amount

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                                                                                      #VALUE!

Total Property Tax Credit

Claim $100.00 593

<E> x $50.00

Total Sales Tax Credit

Total of above credits   (C)

<E>

Year of acquisit	Proceeds of dispo	Adjusted cost base	
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		#VALUE!	Net Gain-loss 516
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		#VALUE!	Net Gain-loss 522
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		#VALUE!	Net Gain-loss 528
	<E>	<E>	<E>
			Gain only 530

Sheet1

<E>   <E>   <E>

Gain only 531

Total capital gain(loss) 539

332

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  4000.00
#VALUE!   (B)

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#VALUE! (H)
     <E> (I)

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#VALUE!
#VALUE! (K)
#VALUE! (L)
#VALUE! (M)

#VALUE! (N)

#VALUE!

#VALUE!

Outlays &
expenses Gain/loss
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           #VALUE!

        Gain/loss
    <E>   #VALUE!
    <E>   #VALUE!
           #VALUE!

        Gain/loss
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    <E>   #VALUE!
    <E>   #VALUE!
           #VALUE!

        Gain/loss
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    <E>   #VALUE!
           #VALUE!

        Gain/loss
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           #VALUE!

    <E>   #VALUE!
           #VALUE!

<E>   #VALUE!
<E>
#VALUE!

<E>
<E>
<E>

#VALUE!

<T2017>

#VALUE!

#VALUE!

<E>

<E>

#VALUE!