

Sheet1

1993 Federal & Ontario Individual Income Tax Return - December 15, 1993.

===== Established 1983 =====

Page 1.....Alt-A
Page 2.....Alt B
Page 3.....Alt-C
Page 4.....Alt-D
Ontario Tax Credits.....Alt-E
Ontario Income Tax.....Alt-F

==== Now in Our 11th year 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
Commissions - box 42 on T4 slips 102
Other employment income (see 104 in guide) 104
Old Age Security pension (box 18 - T4A(OAS))113
Canada or Quebec Pension Plan benefits 114
Disability benefits on line 114 152
Other pensions or superannuation (line 115)115
Unemployment Insurance benefits - T4U 119
Taxable amount of dividends fr. Can. Corps.120
Interest & other investment income 121
Net partnership income: limited or non-act.122
Rental income
Taxable capital gains (attach Schedule 3) 127
Alimony or maintenance 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 supplements (box 21) 146
Add lines 144, 145 and 146 147

Add 101 & 104 to 143 incl. Total Income 150

3

Pension adjustment amount 206
Registered pension plan contributions 207
Registered retirement savings plan contri. 208

Sheet1

Annual union, professional or like dues	212
Child care expenses (attach form T778)	214
Attendant care expenses (attach form T929)	215
Business investment losses (line 217)	
Moving expenses	219
Alimony or maintenance paid	220
Carrying charges and interest expenses	221
Exploration & development expenses	224
Other employment expenses	229
Other deductions (see line 232 in guide)	232
Subtr. 233 fr. 200	
Social Benefits repayment: if you reported income	235
Accum. forward averaging amount withdrawal (form T581)	237
Employee home relocation loan deduction	248
Stock option and shares deductions	249
Other payments deduction (from line 147)	250
Limited partnership losses of other years	251
Non-capital losses of other years	252
Net cap. losses other years (1972 - 1992)	253
Capital gains deduction	254
Northern residents deductions (form T2222)	255
Additional deductions (line 256 in guide)	256

T1-1993 Detailed Tax Calculation - Schedule 1
Federal tax
Federal Income Tax - Use the "1993 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

Sheet1

Subtract: Federal foreign tx Cred. - separate calc. each foreign 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)

Amount (A)

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: Calculate 58% of amount (A)

(Amount B)

(Amount B)

Ontario Surtax: Add lines (i) and (ii) above

Subtract: Provincial foreign tax credit on form T2036

Section II Ontario tax reduction

Personal amount calculation

Basic amount

Amount for dependent children born in 1975 or later:

No. of children 569

Amount for disabled dependents

No. of dependants 570

Tot. pers. amount: Add amounts (F),(G) & (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 0) (M)

Section III Ontario investment & employee ownership tax credit

Ont. labour-sponsored invest. fund credit 541

Ont. employee ownership credit (form OIEO) 573

Unused 1991 Ontario employee ownership credit

Total Ontario investment & employee credit: (R)

Step 6 - Summary of tax and credits

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

Lab.-Sponsor. tx cred. 413

Federal tax before federal indiv. surtax(416 from 406)417

Federal individual surtax (look up line 419 on Sch. 1)419

C.P.P. contribution payable on self employed earnings 421

Repayment of Social Benefits (amount from line 235) 422

Ontario tax (see line 428 in guide) 428

Total income tax deducted (from all slips) 437

Federal Credits

Canada Pension Plan overpayment 448

Unemployment Insurance overpayment 450

Refund of Investment tax credit (form T2038)454

Part XII.2 trust tax credit (attach T3 slip)456

Employee and Partner GST rebate(frm GST-370)457

Other Credits

Tax paid by instalments (see 476 in guide) 476

Forward averaging tax credit (form T581) 478

Ontario tax credits (see line 479 in guide) 479

T1-1993 Amounts Transferred from Your Spouse - Schedule 2

A - Details of your spouse's income

Old Age Security pension (see line 113 in the guide) 1

Can. or Quebec Pens. Plan benefits (line 114 in guide) 2

Other pensions or superannuation (line 115 in guide) 3

All other income (see lines 101 to 146 in guide)(specify)

Sheet1

Deductions from total income(see lines 207 to 235)

Add:Accum. forward-averaging amount withdraw. (line 237) 8

Deductions from net income (see lines 248 to 300 in guide)

Spouse's basic personal amount (see line 300)
Spouse's Can. or Quebec Pens. Pl. contributions
Spouse's Unemployment Insurance premiums

Spouse's adjusted taxable income for calculation of
amounts transferred: Line 11 minus line 15) 16

B - Calculation of amounts transferred from your spouse
Age amount - if your spouse was 65 yrs claim \$3482 17
Disability amount - if spouse is eligible claim \$4233 18
Tuition fees and education amount; max. \$4000.00 19
Pension income amount:
Enter the result from the calculation at line 314 20

Amounts transferred from your spouse: line 21 minus line 22

Gross 160

Gross:162

Gross:164

Gross:166

Gross:168

Gross:170

Enter your total income from line 150.200

Gross 228

<E>

Add lines 207 to 232 inclusive 233

Net income before adjustments 234

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

Total federal income tax on taxable Income

On the first
On the remaining

Fed div tax cred:13.33% of Tax. amount
fr. taxable Can. corps (line 120) 502
Minimum tax carry-over (line 504) 504

Total of above credits

<E>
#VALUE!

#VALUE!
#VALUE!

Individual surtax (add lines (i) & (ii)) 510

Federal individual surtax (enter on page 4) 419

Ontario Income Tax

T1C(ONT.) TC-1993

#VALUE!
#VALUE!

Adjusted Ontario tax: Add amounts (B) and (C) (D)

Sheet1

Enter your taxable income 400

Add lines 410, 412 & 414 416

Add lines 417 & 419. This is net federal tax 420

Add lines 420 to 428) This is total payable 435

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

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

Refund

Sheet1

Spouse's total income: Add lines 1 to 4 5

Spouse's net income: line 5 minus line 6 7

Spouse's taxable income: line 9 minus line 10 11

Add lines 12 to 14 15

Enter amount from line 16

Enter this amount on line 326 of your return 23

<< Menu >>

Schedule 1.....Alt-G
Schedule 2...NEW this year...Alt-H
Schedule 3.....Alt-I

Help for the user.....Alt-J
Print Entire Spreadsheet.....Alt-P

				<T4>
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				<T4A(OAS)>
				<T4A(P)>
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Sheet1

All. deduction 217

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(add lines 236 and 237) 239

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#VALUE!

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Total

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#VALUE!

#VALUE! .

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#VALUE!

#VALUE!

Basic federal tax 506

#VALUE!

Sheet1

				<E> . (a)	
X		#VALUE!		#VALUE! (b)	
		Deduct (a) or (b) 509			#VALUE!
		Federal Tax	406		#VALUE!
				#VALUE!	
		Amount (A)		<T581>	
	X 3%			#VALUE!	
	(ii)			(i)	#VALUE!
minus \$12,500.00 x 5%					#VALUE!
					#VALUE!
					#VALUE!
					<T2209>
					#VALUE!
		Sub Total	517		<T2038(IND)>
					#VALUE!
				#VALUE! (A)	
				(B)	#VALUE!
minus \$5500) x 17% =				#VALUE! (i)	
minus \$8000) x 8% =				#VALUE! (ii)	
				#VALUE!	#VALUE!
					#VALUE!
					<T2036>
		Ontario Income Tax (E)			#VALUE!
				<Enter \$205> (F)	
		<E> X \$395		#VALUE! (G)	
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		#VALUE! X2 ----->		#VALUE! (K)	
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					#VALUE!
				<OIEO> (N).	
				<OIEO> (O).	
				<E> (P)	
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		Ontario Tax			#VALUE!

			4
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Sheet1

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6

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0.00

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9

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10

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0.00

16

#VALUE!

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Add lines 17 to 20

21

0.00

22

#VALUE!

#VALUE!

Macros:

Ont. Tax Credits

Ontario Tax

Schedule 1

Schedule 2

Schedule 3

Help

Macros

Print it all

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. This is now the 10th year of service to the personal computer user community. This spreadsheet is basically a narrow one with the schedules located to the right. The menu at (HOME) helps you to locate the various pages of the income tax forms. If you see a you 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 the macro Alt-P to print.

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Sheet1

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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

=====

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What do I get if I register?

To those who do not register:

Sheet1

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 this year from Thornhill, Whitby, Kingston & Ottawa.

Step 5 - Calculation of total non-refundable tax credits 3

Basic personal amount Claim 6456.00 300
Age amount, born in 1928 Claim 3482.00 301
Spousal amount (line 303 in the guide)
If spouse's net income is \$538 or less, claim \$5380.
If spouse's net income is over \$538, complete following calculation:

Subt.: Spouse's net income

Equivalent-to-spouse amount (Schedule 6)305
Additional personal amounts (Schedule 7)306
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. fr. dependent not spouse 318
Tuition fees 320

Sheet1

Education amount 322
Tuition fees and ed. amount transferred 324
Amounts transferred from your spouse 326
Medical expenses (receipts) 330

Allowable portion of med. exp.
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
Net Income (from line 236 of your return)
Spouse's Net Income (if negative, enter zero) 551

Calculating Ontario property and sales tax credits for 1993
Property tax credit - Complete declaration on the back of this page
Total Rental Payments 555
Property Taxes paid in 1993 556
College Residence - claim 25.00 558

Enter \$250.00 or amount from line 559 whichever less

Sales tax credit
Basic sales tax credit
Additional claim for spouse Claim \$100.00 596
Children born 1975 or later 566

Less 2% of line (B) (if negative ,enter zero) (F)
Net property and sales tax credits - Subt. (F) from (E) (G)
Enter amount (G) or 1000.00 whichever is less (H)
Calculating the Ontario home ownership savings plan tax credit for 1993
OHOSP qualifying income: If you lived with spouse 597
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)

Calculating the Ontario political contribution tax credit for 1993

Tot. Ont. pol. contributions in 1993 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. tax which is more than prop. & sales tax credit

Allowable Ontario political contribution tax credit:

Ont. Tax Credits- total of (H), (L) & (R) - enter on line 479

T1-1993 Summary of Disposition of Capital Property in 1993 - 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 & depreciable prop. (do not include losses on depreciable)

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) 75% of Total capital gain(loss) 540

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

Page 1

Page 2

Page 3

Page 4

- 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

Subtract med. adj. 331

Multiply amount at line 335 by 17%

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.

Tot. Prop. Tax Credit: Add above amounts (C)

Tot. Sales Tax Cred.:Add above 3 amounts (D)

Total contributions(tot. of above two lines)

Ont. home ownership savings plan tax credit

Total allowable credit max. 750.00

Enter Amount (M) or Amount (P) 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>

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 of reserves from form T2017 538

Tax. cap. gain fr. disposing eligible cap. prop. 544

Total taxable capital gains (add lines 540 to 544)

{goto}a100~{goto}a14~

{goto}a45~

{goto}h129~

{goto}a150~

{goto}h165~

{goto}a119~

{goto}a81~

{goto}a185~

{goto}h218~

{goto}h37~

{goto}h1~

/PPCAOMR160~MT0~MB0~ML4~P99~QRA13..g229~OSI015~QAGrh128..o274~agq

And now a plug from our sponsor...

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

Yours truly,

TAX RATES for 1993

Taxable
Income

0
29,590
59,180
999,999

Spousal amount

Subtotal

Total Non-Refundable Tax Cred. 350

Ontario Tax Credits T1C (ONT.)-1993

Occupancy Cost (tot.)559

Add:10% of Occupancy Cost(line 559)

Total property & sales tax credits (E)

50 % of next 600.00 Contribution
33.33 % exceeding 800.00

Issuer
<E>
<E>

<E>

* Instructions *

<E> etc.

Liability

Sheet1

--->Now press PgDn

Now Press PgDn

Press page down (PgDn)

Mel Hall

Now press (Home)

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

<Enter \$6456>
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5918.00
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#VALUE! 332

#VALUE! 335

338

#VALUE!

<E>

<E>

#VALUE!

#VALUE! at 17%346

#VALUE!

#VALUE! at 29%348

#VALUE!

#VALUE!

#VALUE!

<E>

#VALUE! (A)

4000.00

#VALUE! (B)

Subtract base amount

<E>

x 20 % =

#VALUE!

<E>

<E>

#VALUE!

#VALUE!

#VALUE!

#VALUE! #VALUE!

Claim \$100.00 593

<Enter \$100>

<Enter \$100>

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 #VALUE! (N)
 #VALUE! (O)

 #VALUE! (P) (R)

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Year of acquisit	Proceeds of dispo	Adjusted cost base	Outlays & expenses	Gain(loss)
<E>	<E>	<E>	<E>	<E> #VALUE!
<E>	<E>	<E>	<E>	<E> #VALUE!
		#VALUE! Gain (loss) 513		#VALUE!
				Gain(loss)
<E>	<E>	<E>	<E>	<E> #VALUE!
<E>	<E>	<E>	<E>	<E> #VALUE!
		#VALUE! Gain (loss) 516		#VALUE!
				Gain(loss)
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<E>	<E>	<E>	<E>	<E> #VALUE!
<E>	<E>	<E>	<E>	<E> #VALUE!
		#VALUE! Gain (loss) 520		#VALUE!
				Gain(loss)
<E>	<E>	<E>	<E>	<E> #VALUE!
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		#VALUE! Gain (loss) 522		#VALUE!
				Gain(loss)
<E>	<E>	<E>	<E>	<E> #VALUE!
<E>	<E>	<E>	<E>	<E> #VALUE!

Sheet1

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<E>	<E>	Gain only 530	<E>	<E> #VALUE! #VALUE!
<E>	<E>	Gain only 531	<E>	<E> #VALUE! <E> #VALUE!
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				#VALUE!
				<T2017>
		Total capital gain(loss) 539		#VALUE!
				#VALUE!
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