Revenue Canada

Customs, Exise and Taxation

T1 GEI

INTRODUCTION

199

Page 1	Identification
	Goods and services tax credit application
	Calculation of total income
Page 2	Calculation of taxable income
Page 3	Calculation of non refundable tax credits
Page 4	
Schedule 1	Detailed tax calculation
Schedule 2	Amounts transfered from your spouse
Schedule 3	Capital Gains (or Losses) in 1994
Schedule 4	Statement of investment income
Schedule 5	Equivalent -to-spouse amount
Schedule 6	Amounts for Infirm Dependants Age 18 or Older
Schedule 7	Registered Retirement Savings Plan (RRSP) Trans
	Unclaimed Contributions
Schedule 8	Calculation of Canada Pension Plan contributions c
	Other Earnings
T1C(ONT)	Ontario Income Tax
T1C(ONT)	Ontario Tax Credits
Form T657A	Calculation of capital gains deductions
Form T936	Cumulative net investment loss
Form T2017	Summary of reserves on dispositions
Form T664(E)	Election to report a capital gain on property
	owned at the end of February 22, 1994
A Canadian Individu	al Income Tax Return (T1 General)

The spreadsheet was developed from the 1993 Windows version whuch was a major conversion from the 1991 & 1992 DOS versions. This 1994 version includes schedules 1, 3, 4, 5, 7 & 8 and forms T657A, T936, T2017 & T664 for the election package. The spreadsheet permits what-if analysis when completing tax returns. It also provides a convenient way of storing past year's returns on disk.

The spreadsheet consists of all sections of the T1 General return along with several schedules, capital gains forms and includes Ontario Tax Credits. The introduction page provides an index to the various sections of the form, access each form by clicking on the appropriate page tab.

You are expected to enter a value when you see a line number with an entry box as is typical in the Revenue Canada forms. Example: (253)

Note: In unusual cases you may need to over ride a protected (formula/reference) cells to customize your entry.

The window is split to allow continual display of the "Bottom

Line" thus allowing one to change values in the return and immediately see the net effect on the amount due or refunded. Note: See CAUTION below.

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CAUTION

While the template has been fairly throughly tested there is the possibility of error in the template because it is impossible to test the thousands of combinations.

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IERAL 1994

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E NEED FOR ADVISOR.

Revenue Can	ada			
Federal and Ontario Individual Ta	x Return			
Step 1 - Identification				
First name & initial			Enter so	
Last name			Yours	
Address			Your sp	
City			Your da	
Province or territory	Postal code		Marital s	status
Enter your province of residince o	n 31 Decemi		0	
If you were calf amployed in 1004			Spouse	s nam
If you were self employed in 1994 territory of self-employment:			l If the ind	dividua
If you became or ceased tobe a re	l seident of Ca			
give the date of :		naua in 1990		
Entry or departure				
STEP 2 - Goods & services	tax (GST)	credit app	olicatio	n
Are you applying for the goods & s	services tax o	credit?		
		YES		
1 Dec. 93		-		
Net income line 236 of spouses re	eturn (if applie	cable)		
STEP 3 - TOTAL INCOME				
STEP 3 - TOTAL INCOME				
Employment income before deduc	ctions - box 1	4 on all T4 s	lips	
Commissions - box 42 on all T4 sl				
Other employment income (see lir				
Old age security pension - box 18				
Canada or Quebec Pension Plan		20 T4A(P) sli	р	
Disability benifits included @ line				
box 16 on the T4A(P) sli				
Other pensions or superannuation			e)	
Unemployment insurance benefits				b 1
Taxable amt of dividends from taxable Canadian Corperations Sch. 4 Interest & other investment income - Schedule 4				
Net partnership income: Itd/non ad				Net:
Rental income	Gross:		(160)	Net:
Taxable capital gains - Schedule 3			<u>(100)</u>	1101.
Alimony or maintainance income	-			
Registered Retirement Saving Pla	in income - T	4(RSP)		
Other income Speci				
Business income	Gross:		(162)	Net:
Professional income	Gross:		(164)	Net:
Commission income	Gross:		(166)	Net:
Farming income	Gross:		(168)	Net:
Fishing income	Gross:		(170)	Net:
Workers Compensation payments	- box 10 T5	007		
Social assistance - see line 145 in				

Net federal supplement - box 21 T4A(OAS) Deduct this amount @ line 250	0.00
End of page 1	Total Income

T1 GENERAL 1994	
T1-1994	
surance numbers	
irth	
on 31 December 1994	
e	
I is deceased.	
of death.	
NO	
(101)	
(102)	
(104) (113)	
(114)	
(152)	
(115) (119)	
0.00 (120)	
0.00 (121) 0.00 (122)	
(126)	
0.00 (127) (128)	
(129)	
(130) (135)	
(137)	
(139)	
(141) (143)	
(144)	
(145)	

0.00	(146) (147)	
0.00	(150)	

STEP 4 - CALCULATION OF TAXABLE INCOME	
Total income (from line 150)	
Pension adjustment amount	
- box 52 T4 & box 34 T4A slips	
Registered pension plan contributions box 20 T4 slips	
Registered retirement savings plan contributions	
Annual union professional or like dues box 44 T44 slips	
Child care expenses - T778	
Attendant care expenses (see line 215 in guide)	
Business investment losses (see line 217 in guide) Gross (228) Allowable deduction	
Moving expenses (see line 219 in guide)	
Alimony or maintainance paid	
Carrying charges & interest exp Schedule 4	0.00
Exploration & development expenses - Schedule 4	0.00
Other employment expenses (see line 229 in guide)	0.00
Other deductions (line 232 in guide)	
Specify:	
Add lines 207 to 224, 229 & 232	0.00
Net Income before	e adjustmnts
Social Benefits repayment (see line 235 in the guide)	-
	NET INCOME
Accumulated Forward Averaging Amount Withdrawal - T581	
Accumulated Forward Averaging Amount Withdrawar - 1501	Add 236 & 23
	Auu 200 & 20
Employee home relocation loan deduction (from all T4 slips)	
Stock option and shares deductions (from all T4 slips)	
Other payments deduction (Re: line 147 see line 250 in guide)	0.00
Limited partnership losses of other years	
Non-capital losses of other years Net capital losses of other years (1972 - 1993)	
Capital gains deduction - T657A	#VALUE!
Northern residents deductions - T2222	#VALUL:
Additional deductions (see line 256 in guide)	
Add lines 248 to 256.	#VALUE!
ТАХ	
End of page 2	

1 1994
(200)
(206) (207) (208) (212) (214) (215)
(217) (219) (220) (221) (224) (229)
(232) (233) (234)
(235) (236) (237) (239)
(248) (249) (250) (251) (252) (253) (253) (254) (255)
(256) (257) (260)

STEP 5 - NON-REFUNDABLE TAX CREDITS

Basic personal amount	Claim	6456.00
Calculation of Age amount, if born in 1929 or earlier (per	r. line 301 i	n guide)
Are you claiming the age amount tax credit?		c ,
Choose YES to complete the calculation.		
YES	NO	
The age amount will be calculated based on the choice	above and	the
net income on line 236.		
Age amount		Claim
Calculation of Spousal amount: if spouse's (per. line 303	3 in quide)	
Choose either 1 or 2 below to complete the calculation		
1. net income was not over \$538.00 claim or	5380.00	
2. income was over \$538.00 but less than \$5,918.00]	5918.00
Subtract: spouse's net income		0010.00
Spousal amount if -ve enter zero		5380.00
	aximum \$53	
Additional for infirm dependants aged 18 or older - Sche		,
Canada or Quebec Pension Plan contributions		
Through employment - box 16 on all T4s (maximum \$8	806.00)	
Contributions payable on self employed earnings - Sch	edule 8	
Unemployment Insurance premiums box 18 T4 slips (se	e line 312 i	n guide)
Pension income amount (maximum \$1000, see line 314	in guide)	
Disability amount claim \$4233 (see line 316 in guide)		
Disability amt. transfer from dependant other than your s	spouse.	
Tuition fees		
Education amount		
Tuition fees and education amount transferred from child	d.	
Amounts transferred from spouse - Schedule 2		
Medical expenses (see line 330 in guide, attach receipts	5)	
Sub: 3% of "Net Income" (max. \$1614)		0.00
	ototal	0.00
Subtract medical expense adjustment (see line331 in gu		
Allowable portion of medical expense (if -ve enter :	zero) [0.00
Add lines 300 to 326 and 332 #VALUE!		
	(4-0) 61	005)
Non-refundable tax credits	6 (17% of lin	ie 335)
Charitable donations (to 20% of line 236)		
Gifts to Canada or a province (attach receipts)		
Total donations:	0.00	
On the first \$200 or less		credit is 17%
On the balance		credit is 29%
TOTAL NON-REFUNDAB		
END PAGE 3		

3	T1 1994
	(300)
0.00	(301)
0.00	(001)
5380.00	(303)
	(305)
	(306)
	(308)
0.00	(310)
	(312)
	(314)
	(316)
	(318)
	(310) (312) (314) (316) (318) (320) (322) (322) (324) (326) (330)
	(324)
	(326)
	(330)
	(224)
0.00	(331) (332)
	. ,
5380.00	(335)
#VALUE!	(338)
	(000)
	(340)
	(342)
0.00	(346)
	(348)
#VALUE!	(350)

STEP	6 - SUMMARY <mark>OF TAX</mark> AND CRI	EDITS		
<u> </u>				
	Taxable Income	#VALUE		
	Tax - from Schedule 1 line 406	This is your federal tax		
Total fed Subtract	eral political contributions(attach receipts)			
Subliact	Allowable tax credit (from line 410 in guide)	2) 75.00		
	Investment tax credit - T2038 (IND)			
	Labour-Sponsored Funds tax credit Net cost (413)	Allowable		
its (add li	ines 410, 412 & 414)	75.00		
	Federal tax before federal individual surtax	(
Add:	Federal individual surtax - Schedule 1	Net Federal Tax		
Add:	C.P.P. contributions on self empl. earnings			
	Repayment of Social Benefits (enter the an			
	Ontario Tax (see line 428 in guide)	Total Payable		
Fodor	Total income tax deducted per information al Credits	slips		
reuer	Canada Pension Plan Overpayment			
	Unemployment Insurance Overpayment			
	Refund of invest. tax credit - T2038 (IND) Part XII.2 trust tax credit - box 38 T3 slips			
	Employee and Partner GST rebate - GST-370			
Other	Credits Tax paid by installments (see line 476 in gu	uide)		
	Forward averaging tax credit - T581			
	Ontario tax credits (see line 479 in guide	/		
	Total Credits Subtract line	s#VALUE 482 from line 435.		
	REFUND: #VALUE	E! BALANCE DUE:		

4	T1-1994
	(400)
#VALUE!	(406) (409)
	(410) (412)
75.00 #VALUE!	(414) (416) (417)
#VALUE! #VALUE! 0.00 0.00 #VALUE!	(419) (420) (421) (422) (428)
#VALUE!	(435) (437)
	(448) (450) (454) (456) (457)
#VALUE! #VALUE!	(476) (478) (479) (482)
#VALUE!	

SCHEDULE 1 - DETAILED TAX CALCULATION	
Federal Income Tax Taxable income from line 400 <u>#VALUE!</u> On the first <u>#VALUE!</u> tax is On the remaining <u>#VALUE!</u> #VALUE! Total Federal Income Tax on Taxable Income	#VALUE! #VALUE! #VALUE!
Add: Tax Adjustments Specify (see line 500 in guide)	Total
Subtract: Total Non-Refundable Tax Credits Federal Dividend Tax Credit (13 1/3%) Minimum Tax Carry-over Total of above credits BASIC FE	#VALUE! 0.00 #VALUE! DERAL TAX
Subtract: Federal Foreign Tax Credit Income tax or profits tax paid to foreign country Net for. income 0.00 X #VALUE! Net Income 0.00 Deduct (a) or (b) above, whiche Federal Ta	
Ğ	#VALUE! (i) (ii)) above) om Part II T22 Sub Total on II T2038(INE

Т	1-1994
#VALUE!	
#VALUE!	(500)
	(501)
	(501) (502)
#VALUE!	(504)
#VALUE!	(506)
(a) (b)	(507)
(b)	
	(509)
#VALUE!	(406)
#VALUE!	
#VALUE! #VALUE!	(510)
09	(511)
#VALUE!	(517) (518)
#VALUE!	(518) (419)

SCHEDULE 2 - AMOUNT<mark>S TRAN</mark>SFERED FROM YOUR SPOUSE

This Schedule reserved for later development.

T1-1994

SCHEDULE 3 - SUMMARY DISPOSITIONS OF CAPITAL PROPERTY See line 127 of the guide for more information.

Part 1 - Current yr. disposition of quallified small business corperation shares a Particulars of current year dispositions

Note: Do not use this schedule to claim an allowable business investment loss from t of sharesor debts of a small business corperation. (see line 217 in the guide)

Quallified small business corperation shares

Shares	Name of corp.	Year	Proceeds	Adjusted	Expenses
# of	class of shares	aquired		cost base	
Total proceeds			0.00	(512)	Net gain

Qualified farm property

Address / legal	Year	Proceeds	Adjusted	Expenses
description	aquired		cost base	
Total proceeds	5	0.00	(515)	Net G - L

Part 2 - Dispositions of other properties BEFORE February 23, 1994

Snares					
Shares	Name of corp.	Year	Proceeds	Adjusted	Expenses
number	class of shares	aquired		cost base	
Total proceeds			0.00	(519)	Net G - L

Real estate and depreciable property (do not include losses on dep

Address / legal	Year	Proceeds	Adjusted	Expenses
description	aquired		cost base	
Total proc	ceeds	0.00	(521)	Net G - L

Bonds, debentures, promisory notes and other properties

Face	Maturity	Name of issuer	Proceeds	Adjusted	Expenses
value	date			cost base	
	Tota	I proceeds	0.00	(527)	Net G - L

Personal use property	Proceeds	Cost	Expenses
			Net gain only

Listed personal property	Proceeds	Cost	Expenses

Note: you can only apply listed personal property losses Net gain only against listed personal property gains.

Information slips capital gains or losses (see chapter 3 in the Capita

Enter the elligible amount of gains (or losses) from T3, T5, T5013 \$ T4PS slips.

Not C I

Net G-L

Capital loss from a reduction in your business investment loss before February 23 19

Non-eligible gains (or losses) (see chapter 7 in the Capital G(see Capital G Enter the part of the gains (minus your losses) you reported on lines 520, 522, 528, 533 & 538 that do not qualify for capital gains deduction. (if -ve show in brackets)

Total gains (or losses) before reserves.

Add lines 513, 516, 520, 522, 528, 830, 531, 533 & 535 Reserves from line 390 Form T2017 (if negative show in brackets)

Total capital gains (or losses) for this page

Add lines 537 & 538

..

Schedule 3 - Page 2

Total capital gains (or losses) from line (539) on previous page.

Taxable capital gains / allowable capital losses (75% of the amount at lone 539.) Taxable capital gains from the disposition of eligible capital property

(qualified farm property) in 1994. Taxable capital gains from the disposition of eligible capital property

(other) before February 23 1994.

Taxable capital gains on elective disposal of flow-through entities. (line 4 T664) Taxable capital gains on elective disposal for other properties. (line 6 T664)

Total taxable capital gains (or losses) of parts 1 and 2.

Add lines 540, 543, 544, 545 & 546. Enter this amount at line 042 of part 4 below.

Part 3 - Dispositions of other properies AFTER February 23, 1994

Particulars of current year dispositions.

Shares	Name of corp.	Year	Proceeds	Adjusted	Expenses	
number	class of shares	aquired		cost base		
Total proceeds			0.00	(202)	Net G - L	

Real estate and depreciable property (do not include losses on depreciable pro

Address / legal	Year	Proceeds	Adjusted	Expenses
description	aquired		cost base	
Total proceeds		0.00	(023)	Net G - L

Bonds, debentures, promisory notes and other properties

Face	Maturity	Name of issuer	Proceeds	Adjusted	Expenses
value	date			cost base	
Total proceeds		0.00	(027)	Net G - L	

••

Personal use property	Proceeds	Cost	Expenses
Net gain only			

Listed personal property	Proceeds	Cost	Expenses

Note: you can only apply listed personal property losses Net gain only against listed personal property gains.

Information slips capital gains or losses (see chapter 3 in the Capital Gains gui

Enter the non elligible portion of gains (or losses) from T3, T5, T5013 \$ T4PS slips.

Net G-L

Capital loss from a reduction in your business investment loss after February 22 199,

Total gains (or losses) before reserves. (add lines 021, 024, 027, 029, 030,) Reserves from line 399 form T2017 (if -ve show in brackets)

Capital gains (or losses)

Capital gains reduction on flow-through entities.

Total capital gains (or losses)

(75% of the amount from line 040) Enter on line 043 of Part 4 below.

Part 4 - Total taxable capital gains (or net capital losses)

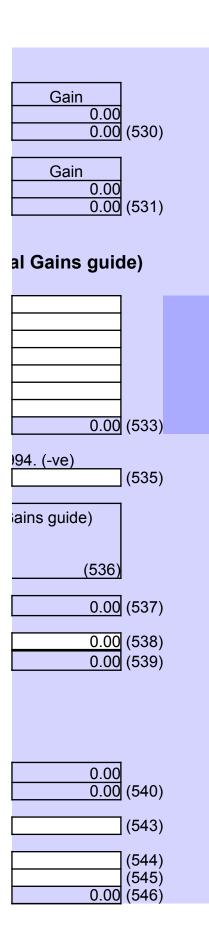
Total taxable capital gains (or losses) of Parts 1 & 2 (line 547 above) Total taxable capital gains (or losses) of Part 3 (line 041 above)

Total taxable capital gains (or net capital losses)

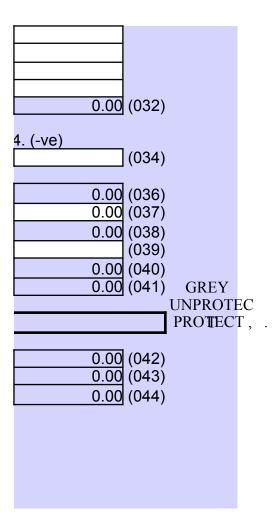
Add lines 042 & 043. Enter the total taxable capital gain on line 127 of your return. If you have a net capital loss see line 127 in the guide.

End Schedule 3

T1-1994
& quallified farm propety
he disposition
Gain /
Loss
0.00
0.00
0.00 (513)
、 ,
Gain /
Loss
0.00
0.00
0.00 (516)
Gain /
Loss
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00 (520)
reciable property)
Gain /
Loss
0.00
0.00
0.00 (522)
Gain /
Loss
0.00
0.00
0.00 (528)



0.00 (547)
0.00 (347)
Gain /
Loss
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00 (021)
perty)
Gain /
Loss
0.00
0.00
0.00 (024)
Coin /
Gain /
Loss
0.00
0.00
0.00 (027)
Opin
Gain
0.00 0.00 (029)
0.00 (029)
Gain
<u> </u>
0.00 (030)
de)
1



SCHEDULE 4 - STATEMENT of INVESTMENT INCOME				
State the r	names of payees below and attach any information slips received.			
l - Taxable	I - Taxable amount of Dividends from Taxable Canadian Corperation			
Include	amounts credited through banks, trust companies, brokers and estates.			
Security:				
	Total Dividends (see line 121 in the guide)			
ll - Interes	at and Other Investment Income (see line 121 in guide)			
	t from bonds, trust, bank or other deposits, mortgages, notes and other se			
Security:				
	m Foreign Sources			
Security:				
Security:				
Security:				
	Total Interest and Other Investment Income			
	urtnorohin Income (Less) (cas line 199 in guide)			
III - Net partnership Income (Loss) (see line 122 in guide) Income (loss) from any limited partnership in which you are a limited partner or any partnership in which you atr not an active partner.				
	Total Partnership Income (Loss)			
	i ng Charges and Interest Expenses (see line 221 in guide) g Charges (specify)			
Int. on moi	ney borrowed to earn int.,div. and royalty inc.			
Int. on money borrowed to acquire an int. in a ltd prtnrshp				
	Total Carrying Charges and Interest Expenses			

V - Exploration and Development Expenses

Canadian and foreign exploration, development expenses and oil and gas ptop other than flow through share expenses of partnership described in Part III abov

-Resource expenses from flow through (T101/T102 supplementaries)

Total Exploration and Development Expenses

VI - Depletion Allowances (see line 232 in the guide) Depletion allowances (includingmining exploration depletion allowances) (spec

Total Depletion Allowances enter manually at line 232

End of Schedule 4

	T1-1994
0.00	(120)
ecurities.	
0.00	(121)
0.00	(122)
	(004)
0.00	(221)

erty expenses, e.	
0.00	(224)
fy}	
0.00	(232)

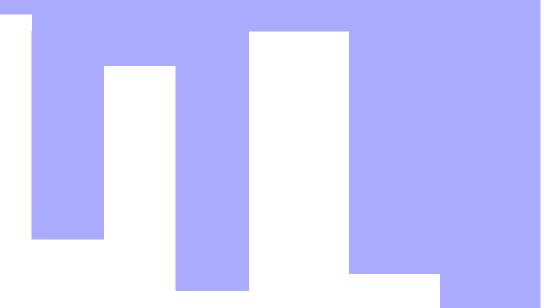
SCHEDULE 5 - EQUIVALENT- to - SPOUS<mark>E AMOU</mark>NT

This Schedule reserved for later development.



SCHEDULE 6 - AMOUNT <mark>FOR IN</mark>FIRM DEPE<mark>NDANTS A</mark>GE 18 OR C

This Schedule reserved for later development.



LDER	T1-1994

SCHEDULE 7 - REGISTERED RETIREMENT SAVINGS PLAN (RRSP) TRANSFER AND UNCLAIMED CONTRIBUTIONS

Part A - Amount designated as transfer to an RRSP

Complete Part a if you transfered an elligible amount to your RRSP or your spuose' Transferes to your RRSP

If you report income on line 115, 129 or 130 of your return and transfer all or part of your RRSP, enter the amount that you transfered. (See form T2097, "Identifying the an RRSP" for more information.) (240)

Transferes to your spouse's RRSP

If you reported periodic payments from a registered pension plan (RRSP) or defered (DSP) on line 115 of your return and transfered all or part of the amounts to your sp the amount that you transfered (maximum \$6000.00). (241)

Part B - Calculation of unclaimed RRSP contributions

Complete Part B if you contributed amounts to your RRSP or your spouse's RRSP from January 1 1991 to March 1 1994, which you did not claim on your 1990, 1991, returns, or from January 1 1994 to March 1 1995, which you will not claim on your 1

Total RRSP contributions between January 1 1991 to March 1 1994* RRSP contributons from line 3 that you were allowed as a deduction on line 208 of your 1990, 1991, 1992, or 1993 returns.

Subtotal (line 3 minus line 4)

Total RRSP contributions between Mar. 2/94 to Mar. 1/9

Subtotal (add lines 5 and 6)

(244) 0.00 (245) 0.00

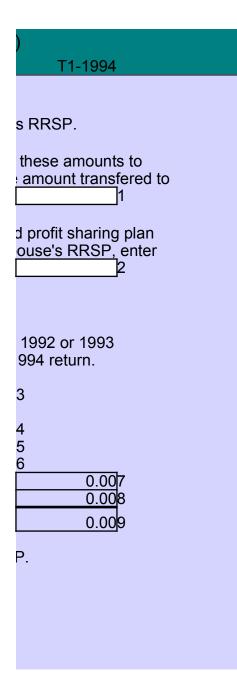
RRSP contribution claimed on line 208 of your 1994 return

Unclaimed RRSP contributions (line 7 minus line 8)

Attach this schedule to your return.

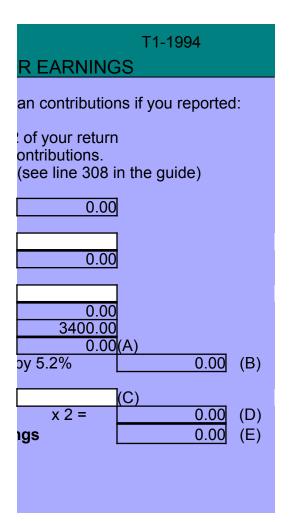
* Include transferes you made to your own RRSP and your spouse's RRS

End of Schedule 7



SCHEDULE 8 - CALCULATION OF CANADA PENSION PLAN CONTRIBUTIONS on SELF-EMPLOYED AND OTHE

Complete this section to determine the amount of your Canada Pension PI - self employed income on lines 135 to 143 of your return, or - business or professional income from a partnership on line 122 Also use this schedule to calculate your additional Canada Pension Plan c Pensionable net Self-Employment Earnings (from line 122 and lines 135 to 143) (if the result is -ve enter "0") Add: Earnings on which additional contributions are being made (attach completed Form CPT20) (674)Subtotal Add: Pensionable earnings from employment - box 14 or 26 of T4s **Total Pensionable Earnings** \$3400.00CPP Exemption Subtract: Basic Equals: Earnings Subject to Contr. max \$31000.00 Multiply (A) Subtract: Contributions through employment - from T4 slips Canada Pension Plan Contributions Payable on Self-Employed Earnir Enter this amount on lines 310 and 421 of your return. End of Schedule 8



T1C (ONT.) TC - ONTARIO INCOME TAX
SECTION L. Ontorio Incomo Tox
SECTION I - Ontario Income Tax Basic federal tax (from line 506 sch 1) #VALUE!
Basic Ontario Income Tax 58% of Basic Federal Tax
Add: Ont. Surtax
Amount B #VALUE! minus \$5,500 X 20% (i) #VALUE! Amount B #VALUE! minus \$8,000 X 10% (i) #VALUE!
Ontario surtax: Add lines (i) and (ii) if -ve enter zero. #VALUE!
Adjusted Ontario Income Tax: Add amounts (B) and (C)
Subtract: Provincial Foreign Tax Credit - T2036 ONTARIO INCOME TAX
SECTION II - Ontario Tax Reduction
If you are subject to a minimum tax from Form T691, or were not resident of Ontari December 31 1994, you can not claim an Ontario tax reduction.
Personal Reduction Calculation
Basic reduction 205.00
Reduction for dependant children born in 1976 or later Number: (569) x \$395.00 0.00
Reduction for disabled dependents
Number: (570) x \$395.00 0.00
Total perrsonal reduction: Add lines (F), (G) and (H). 205.00 Note: If line (I) >= (E) no Ontario tax is payable and line (M) will be zero.
Ontario Tax Reduction Calculation
Enter line (I) 205.00 x 3 615.00
Enter line (E)#VALUE!x 2#VALUE!Ontario Tax Reduction: Amount (J) minus (K) if -ve enter zero.615.00
Ontario Tax: line (E) minus (L) (if -ve enter zero). If you are not claiming the
Ontario investment and employee ownership tax credit, enter the amount
(M) on line 428 of your return.
SECTION III - Ontario Investment and Employee Ownership Tax Credit
Ontario labour-sponsored invest. fund tax credit
from OIEO 1994 certificate(s).
OIEO 1994 certificate(s).
Unused Ontario employee ownership tax credit elligible carry foreward to 1994.
Total Ontario invest. and employee ownership tax credit 0.00
Ontario Tax: line (M) minus (R) if -ve enter zero.
ONTARIO TAX CREDITS Note: This worksheet is designed for both seniors and others
follow instructions! For tax credit calculations you MUST place
an S for senior or O for other in the space provided below.

SENIOR or OTHER > 0	&It CHOICE REQUIRED NO
Calculating Income for Ontario Tax Credits Your spouse has to complete the certification on the b Net income from line 236 of your return. (if	
Spouse's net income. (if -ve enter "0") Total Income for OHOSP Tax Credit calcula Subtract base	
Total income for Ontario property & sales tax credit ca	alculations (if -ve enter "0")
Calculation of Ontario Property and Sales Tax Cre PROPERTY TAX CREDIT	
Rental Payments x 20 % = Property Taxes paid in 1994 College Residence - claim \$25.00	0.00
Occupancy Cost Enter the lesser of <u>\$250.00</u> or line 559. Enter 10 % of the amount on line 559 Total Property Tax Credit: Add the above tw	0.00 0.00 vo amounts. 0.00
SALES TAX CREDIT Basic sales tax credit Add'I claim for spouse	claim \$100 claim \$100
# of dependent children born in 1976 or <u>later</u> # Total Sales Tax Credit	x \$50 = 0.00
Total of Above Credits: Add a Enter: 2.00% of amount (B) (if -ve enter 0) NET PROPERTY and SALES TAX CREDITS.	
Ontario property and sales tax credits: Enter amount (G) or \$1,000.00 whichever is less.	
Calculation of Ontario Home Ownership Savings F OHOSP Qualifying income: amount (A) above If residing with spouse or other supporting person, or claiming an equivalent-to-spouse amount at line 305	if
subtract 1/2 of amount (A); otherwise enter zero. Qualifying Income Contributions to my plan (max. \$2000)	(597) <mark>- >>> S⊺</mark>
Spouses contributions to own plan (max. \$2000) Total Contributions: Add the above	ve two lines. 0.00
Enter Tax credit factor from table (on the back) Ontario Home Ownership Savings Plan Tax Credit	(J) x (K) 0.00
Calculating the Ontario political contribution Tax (Total Ontario Political Contributions in 1994	Credit for 1994

Allowable credit: 75% of first \$200.00 is 50% of next \$600.00 is 33.3% of amt. over \$800.00 is Total Allowable Credit (max. \$750.00)

Ontario Tax from line 428 on your return Less: Ont. Prop. & Sales Tax Credit Ontario Tax in excess of property & sales tax credits.

Allowable Ontario Political Contribution Tax Credit Amount (M) or Amount (P) whichever is less.

Ontario Tax Credits -

enter on line 479

150.00
0.00
0.00
150.00
#VALUE!
#VALUE!

#VALUE!

	TC-1994
#VALUE!	(A) (B)
#VALUE! #VALUE! #VALUE!	(C) (D) (E)
o on	
	(F) (G) (H) (I)
615.00 #VALUE!	(J) (K) (L) (M)
(541) (573) <u>0.00</u> #VALUE!	(N) (O) (P) (R) (S)
T	C-1993

) W !	
ogether on 31/12/9 PICK S or O NOW !!! #VALUE! 4000.00 #VALUE!	94. (551) (A) (B)
	(555) (556) (558) (559)
0.00	(C)
	(593) (596)
0.00 0.00 #VALUE! #VALUE!	(D) (E) (F) (G)
#VALUE!	
(i) COMPLETE TH FOP ! COMPLETE	HIS LINE!! E LINE 597 (598)
(J) (K)	(599)
0.00	(L)
	(565)

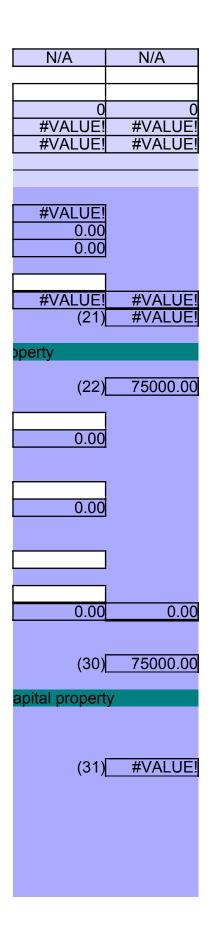
(M)			
(N) (O) (P)			
	#VALUE!	(R)	
	#VALUE!	(S)	

Form T657A (rev 94) Calculation of capital gains deduction for 1994 on other capital p	roperty
Part 1 Calcultion of annual gains limit for 1994	
Taxable capital gain (loss) from line 547 Part 2 on Schedule 3	(1)
Taxable capital gains not elligible for capital	(2)
gains deduction line (c) Chart A form T936 1994 Eligible taxable capital gains (or losses)	(2) (3)
	(0)
Total taxable capital gains (net capital losses) line 044 Part 4 Sch. 3	(4)
1994 eligible taxable capital gains (the lesser of lines 3 & 4 if zero you can not claim a capital gains deduction for 1994)	(5)
can not claim a capital gains deduction for 1994)	(3)
Chart 1 - Calculation of line 6. Net capital losses of other yrs line 253 pg 2	(i)
Net capital losses of other yrs applied against	(i)
taxable capital gains not elligible for capital	
gains deduction line 7 part 1 form T936.	(ii)
Net capital losses other yrs applied against	
taxable capital gains not elligible for capital gains deduction (i less ii if -ve enter zero)	(iii)
	()
Net consider leases of other uppers. (from Chart 4)	
Net capital losses of other years. (from Chart 1) Allowablebusiness investment losses from line 217.	(6) (7)
Total above losses line 6 plus line 7.	(8)
Annual gains limit for 1994. (line 5 minus line 8 if -ve enter zero)	()
If line 9 is zero you can not claim a capital gains deduction for 1994.	
Part 2 Calculation of cumulative gains limit for 1993	
Total taxable cap gains reported after 1984 & before 1992	(10)
1992 & 1993 capital gains elligible for capital gains deduction	(44)
(from line 3 Part 1 of Form T657A for 1992 & 1993) 1994 capital gains elligible for capital gains deduction	(11)
(line 5 part 1 above)	(12)
Cumulative taxable capital gains elligible for	
capital gains deduction (line 10`+ 11 + 12)	(13)
Allowable capital loss claimed in 1985 (max \$2000)	
(from line 127 of 1985 return)	(14)
Allowable business investment losses after 1984	, , ,
& before 1994 (line 217 1985-1993 returns)	(15)
Chart 2 calculation for line 16. (Note: Due to space limitations decima	al place
<u>1985 1986 1987 1988 1989 1990 1</u>	991

A

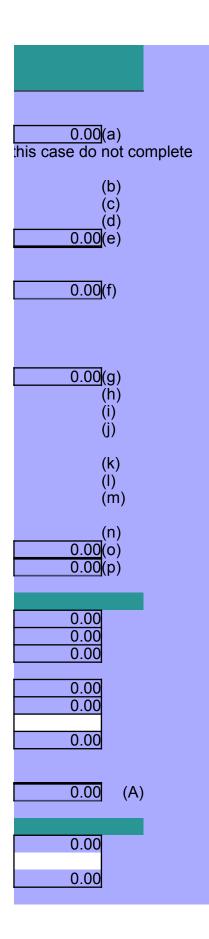
В				,			1
В С	N/A	N/A	N/A	N/A	N/A	N/A	N/A
D	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E	N/A	N/A	N/A	N/A	N/A	N/A	N/A
F	#VALUE!		#VALUE!		#VALUE!		
G	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
			<i>.</i>				
			her yrs after	1984 &bef	ore 1994.		(4.0)
	(from ch	,	ato gaine li	mit (line 8 P	(art 1)		(16)
				c. 31/94(T93		וח	(17) (18)
				fter 1984 be		0)	(10)
		l of 1985 to					(19)
	(.,		Subtotal	(20)
Cu	mulative ga	ins limit for	1994 (11-1	8 if -ve zero			
Par	t 3		Calculation	of capital g	ains deduc	tion on othe	er capital pro
N 4 .			du ation f	1001			
		ital gains de			. 00.		
				84 & before 85-87 return			(22)
			v .	eductions (1)	,		(23) (24)
				excluding ((24)
				excluding (
							(25)
						(26)	
	Capital gains deduction 88 & 89 re: eligible capital property						
(total line 254 88 & 89 less line 25 above)							
(not to exceed line 544 Schedule 3 for 88 & 89) (27) Total capital gains ded. in 1990, 1991, 1992 & 1993.							
					a 1993.		
				(28)			
			Subtotal IIN	e 23 to 28			(29)
Ca	nital nains o	led availab	le (line 22 -	29 if -ve er	iter zero)		
			•	l gains deduct	,		
		you our not o	olann a oapita	guine deddol			
Par	t 4		Determinat	ion of 1994	capital gain	s deduction	n on other c
				on line 31 i			
				enter less th	nan the max	kimum.	
(e	nter on line	254 page 2	2)				
End of form T657A							

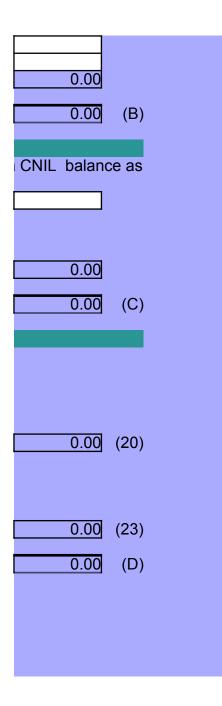
/	
0.00	
0.00	
0.00	
0.00	0.00
0.00	
0.00	
0.00	
0.00 0.00 0.00 (9)	0.00 0.00
0.00	
0.00	0.00
s will not displ 1992	ay.) 1993



Form T936(E) (rev94) Calculation of cumulative net investment loss		
 Chart A - Taxable capital gains not elligible for capital gains deduction Enter amount from line 044 Part 4 Sch. 3. If line (a) is zero, you do not have any additional investment income the rest of this chart and enter zero on line (p) in Chart B below. Enter amount from line 536 Part 2 Sch. 3. Enter 3/4 of amount at line (b) Enter amount from line 043 Part 3 Sch. 3. Line (c) plus line (d) (if -ve enter "0") 	for 199	94. In 1 0.00 0.00 0.00
Total net non elligible taxable capital gains the lesser of lines (a) or (e	e).	
Chart B - Additional investment income		
NOTE: if line (f) in Chart A includes an amount from T3 slips complete t section otherwise enter amount from line (d) on line (l) in this chart. Enter amount from line (f) above.	his	
Enter amount from box 21 of T3 slips.		
Enter amount from box 30 of T3 slips.		
Line (h) less (i)		0.00
Enter the portion, if any, of the amount from line 039 Part 3 Sch. 3 used to reduce the gain on line (j) above.		
Line (j) minus (k)		0.00
Enter 3/4 line (I).		0.00
Enter amt of non-eligible taxable cap. gains included		
in box 26 of all 1994 T3 slips.		
Total lines (m) plus (n)		<i>(</i>)
Additional investment income line (g) minus (o).		(I)
Part 1 - Investment expenses claimed on your 1994 return		
Carrying charges and interest expenses (line 221)		(1)
Net rental loss (line 126 + schedules/statements)		(2)
Limited or non active partnership loss (line 122) other than allowable capital losses		(3)
Ltd partnership losses of other years after 1985 (from line 251)		(4)
50% exploration & development expenses (line 224)		(5)
Any other expenses claimed in 1994 to earn property income.*	(958)	(6)
Additional investment expenses if Charts A & B are		(7)
not completed enter 0 otherwise the lesser of (p) in Chart B		
or the amount you claimed on line 253 of your return. TOTAL investment expenses claimed in 1994		
*refer to the list "Other investment expenses" on the form		
Part 2 - Investment income reported on your 1994 return		
Investment income (lines 120 & 121)		(8)
Net rental incm incl recaptured capital cost allowance (line 126)		(9)
Net income from limited or non-active partnership (from line 122) other than taxable capital gains		(10)

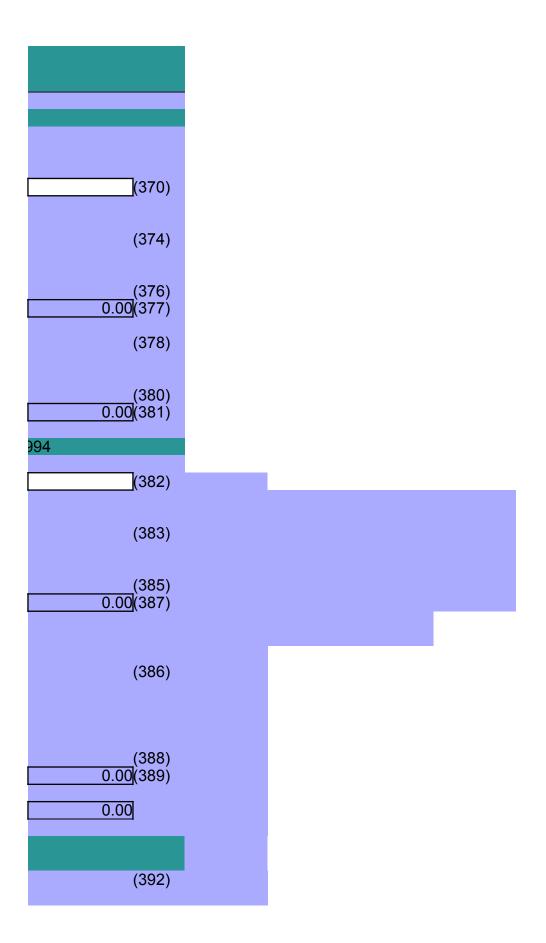
Any other property income reported in 1994 ** incl. etc see form 50% incm from the recovery of expl & dev exp (line 130) Additional investment income if Chart A & B are not completed enter 0 otherwise (p) in Chart B TOTAL investment income reported in 1994 ** refer to the list of other property income in the form	(959) (745)	(11) (12) (13)
Part 3 - Cumulative net investment loss (CNIL)		
To be completed only if your 1993 Notice of Assessment or Reasse	essment sho	wed a
of Dec. 31 1993. Otherwise, complete Part 4 below.		(1.1)
CNIL as of Dec. 31 1993 (from 1992 assessment notice) Total investment expenses claimed in 1994 (line A Part 1)	(15)	(14)
Total investment income reported in 1994	(13)	0.00
(line B Part 2)	(16)	0.00
Line (15) minus line (16)	(17)	
Cumulative net investment loss CNIL as of Dec. 31 1994		
(line 14 plus line 17 if -ve enter zero) if you are claiming a capital gains deduction enter (C)	on lino 19 T	6574
Part 4 - Cumulative net investment loss (CNIL)		057A
Tto be completed only if you did not complete Part 3.		
Totalotal investment expenses claimed in 1994.		
(from line A Part 1)	(18)	0.00
Total investment expenses claimed in prior years. (after 1987)	(10)	
amount from line 20 T936 1993 or see form for help. Cumulative investment expenses	(19)	0.00
Total investment income reported in 1994.		0.00
(from line B Part 2)	(21)	0.00
Total investment income reported in prior years.		
(after 1987) amount from line 21 T936 1993 or see help.	(22)	0.00
Cumulative investment income (add lines 21 & 22)		0.00
Cumulative net investment loss (CNIL) as of Dec. 31 1994		
(line 20 minus line 23 if -ve enter zero)		
if you are claiming a capital gains deduction enter (D)	on line 16 T	657A
End of form T936		
End of 10111 1936		

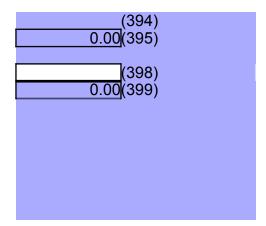




Form T2017 (rev94) Summary of reserves on dispositions of capital property	
Part 1 Dispositions of capital property after 1984	
A: Dispositions of qualified farm property after 1984 Amount of 1993 reserve for dispositions of QFP to your child in 1985 (line 372 T2017 1993) Amount of 1993 reserve for dispositions of QFP after 1989 and QFP to your child after 1985 (the portion of line 372 T2017 1993 applicable to QFP) Subtract amount of 1994 reserve for dispositions of QFP after 1990 and QFP to your child after 1985 to your child after 1985	Subtotal
 B: Dispositions of qualified small business corporation shares Amount of 1993 reserve for dispositions of QSBCS (line 380 T2017 93 Subtract amount of 1994 reserve for dispositions of QSBCS after 1990 and QSBCS to your child after June 17, 1987. 	
Part 2 Dispositions of other property after 1984and be	efore Feb. 23 1
Amount of 1993 reserve for dispositions of shares of capital stock of a small business corp. to your child in 1985 (line 384 2017 1993) Amount of 1993 reserve for dispositions of family farm to your child after 1985 other than QFP (the portion of the amount from line 376 T2017 1993 that applies to family farm property other than QFP. Subtract amount of 1994 reserve for dispositions of family farm property to your child after 1985 and before Feb. 24 1994 other than QFP	 Subtotal
Amount of 1993 reserve for dispositions of other property after1989 and the shares of capital stock of a small business corperation to your child after 1985, other than distributions of property described in Area A or B above (from line 388 T2017 1993) Subtract amount of 1994 reserve for dispositions of other property	
after 1990 and before Feb. 23 1994, and shares of capital stock in a small business corp. to your child after 1985 and before Feb. 23 1994, other than dispositions of property described in Area A or B above. See long story on form.	Subtotal
TOTAL reserves on dispositions of capital property after 1984 (total lines 370, 377, 381, 382, 387 & 389)	(390)
Part 3 - Disposition of capital property before 1985 and disposition of c other than QFP and QSBCS after February 22 1994 Amount of 1993 reserve for dispositions before 1985	capital property
(line 394 T2017 1993)	

Subtract amount of 1994 reserve re: dispositions before 1985. Subtotal Amount of 1994 reserve for dispositions of capital property after Feb. 22 1994 other than QFP and QSBCS. Total of lines 395 and 398 enter on line 037 Part 3 Schedule 3 End of form T2017





Form T664(E)

Step 1 Property for which you are filing an election								
Property	Description		Date	Fair market				
# 1			aquired	value 22/2/95				
2								
3								
4								
5								
	Iculation of electe							
Property #	Column 1 Adjusted cost base	Column 2 Designated proceeds of distribution	Column 3 Capital gain before reduction	Column 4 Reduction for non-qualifying real property	Column 5 Elected capital gain			
			0.00		0.00			
			0.00		0.00			
			0.00		0.00			
			0.00		0.00			
			0.00		0.00			
Chart D (Other conital pres	artics and aligit	le conitel prope	, min c	0.00			
Property	Other capital prop Column 1	Column 2	Column 3	Column 4	Column 5			
#	Adjusted	Designated	Capital	Reduction for	Elected			
	cost base	proceeds	gain before	non-qualifying	capital			
		of distribution	reduction	real property	gain			
			0.00		0.00			
			0.00		0.00			
			0.00		0.00			
			0.00		0.00			
			0.00		0.00			
01	alaulation of all (0.00			
	alculation of elect				0.00			
	Note for these ite	ins read the for	11.		0.00 0.00			
				l	0.00			
					0.00			
					0.00			
					0.00			
Step 4 - Penalty for late filed or amended election								
	0.00							
					0.00			

	0.00			
Amount enclosed				
Step 5 - Election and certification This area to be completed on the form.				
End of Form T664				

(1)	
(2)	
(3) (4)	
(5) (6)	
(7) (8)	
(9)	

(10) (11) (12)	