



Canada Revenue Agency / Agence du revenu du Canada

# T1 GENERAL 2015

RC-15-119

## Income Tax and Benefit Return

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

QC **8**

### Identification

Print your name and address below.

First name and initial

Mr

INCOME

Last name

STUDENT

Mailing address: Apt No – Street No Street name

123 ANY STREET

PO Box

RR

City

MONTREAL

Prov./Terr.

QC

Postal code

H3E 1J6

### Information about you

Enter your social insurance number (SIN):

123-456-789

Enter your date of birth:

Year Month Day

1995-01-01

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, 2015:

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

### 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 15 of the guide.

Enter an email address:

### Information about your residence

Enter your province or territory of residence on **December 31, 2015**:

Quebec

Enter the province or territory where you **currently** reside if it is not the same as your mailing address above:

If you were self-employed in 2015, enter the province or territory of self-employment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2015**, enter the date of:

entry      Month Day      or      departure      Month Day  
 01-01

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

Enter his or her SIN:

Enter his or her first name:

Enter his or her net income for 2015 to claim certain credits:

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

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

Tick this box if he or she was self-employed in 2015:

1

Do not use this area

**Elections Canada** (see the Elections Canada page in the tax guide for details or visit [www.elections.ca](http://www.elections.ca))

A) Are you a Canadian citizen? ..... Yes  1      No  2

Answer the following question **only if you are a Canadian citizen**.

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

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

Do not use this area

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The guide contains valuable information to help you complete your return.  
 When you come to a line on the return that applies to you, go to the line number in the guide for more information.

**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 2015, was more than CAN\$100,000?  
 See "Specified foreign property" in the guide for more information. . . . . **266** Yes  1 No  2  
 If **yes**, complete Form T1135 and attach it to your return.  
 If you had dealings with a non-resident trust or corporation in 2015, see "Foreign income" in the guide.

**As a resident of Canada, you have to report your income from all sources both inside and outside Canada.**

**Total income**

Employment income (box 14 of all T4 slips)	<b>101</b>		20,000	00
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>			
Wage loss replacement contributions (see line 101 in the guide)	<b>103</b>			
Other employment income		<b>104 +</b>		
Old age security pension (box 18 of the T4A(OAS) slip)		<b>113 +</b>		
CPP or QPP benefits (box 20 of the T4A(P) slip)		<b>114 +</b>		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	<b>152</b>			
Other pensions and superannuation		<b>115 +</b>		
Elected split-pension amount ( <b>attach</b> Form T1032)		<b>116 +</b>		
Universal child care benefit (UCCB)		<b>117 +</b>		
UCCB amount designated to a dependant	<b>185</b>			
Employment insurance and other benefits (box 14 of the T4E slip)		<b>119 +</b>		
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations ( <b>attach</b> Schedule 4)		<b>120 +</b>		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	<b>180</b>			
Interest and other investment income ( <b>attach</b> Schedule 4)		<b>121 +</b>		
Net partnership income: limited or non-active partners only		<b>122 +</b>		
Registered disability savings plan income		<b>125 +</b>		
Rental income	Gross <b>160</b>	Net <b>126 +</b>		
Taxable capital gains ( <b>attach</b> Schedule 3)		<b>127 +</b>		
Support payments received	Total <b>156</b>	Taxable amount <b>128 +</b>		
RRSP income (from all T4RSP slips)		<b>129 +</b>		
Other income	Specify: <b>130 +</b>			
Self-employment income				
Business income	Gross <b>162</b>	Net <b>135 +</b>		
Professional income	Gross <b>164</b>	Net <b>137 +</b>		
Commission income	Gross <b>166</b>	Net <b>139 +</b>		
Farming income	Gross <b>168</b>	Net <b>141 +</b>		
Fishing income	Gross <b>170</b>	Net <b>143 +</b>		
Workers' compensation benefits (box 10 of the T5007 slip)	<b>144</b>			
Social assistance payments	<b>145 +</b>			
Net federal supplements (box 21 of the T4A(OAS) slip)	<b>146 +</b>			
Add lines 144, 145, and 146 (see line 250 in the guide).	=	<b>▶ 147 +</b>		
Add lines 101, 104 to 143, and 147.	This is your <b>total income.</b>	<b>150</b>	20,000	00

**Attach your Schedule 1** (federal tax) here.

**Attach only the other documents** (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction.

Keep all other supporting documents.

## Net income

Enter your <b>total income</b> from line 150.	150	20,000	00
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and <b>attach</b> receipts)	208	+	
PRPP <b>employer</b> contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount ( <b>attach</b> Form T1032)	210	+	
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212	+	
Universal child care benefit repayment (box 12 of all RC62 slips)	213	+	
Child care expenses ( <b>attach</b> Form T778)	214	+	
Disability supports deduction	215	+	
Business investment loss	Gross 228	Allowable deduction	217 +
Moving expenses			219 +
Support payments made	Total 230	Allowable deduction	220 +
Carrying charges and interest expenses ( <b>attach</b> Schedule 4)			221 +
Deduction for CPP or QPP contributions on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			222 +
Deduction for PPIP premiums on self-employment income ( <b>attach</b> Schedule 10)			223 +
Exploration and development expenses ( <b>attach</b> Form T1229)			224 +
Other employment expenses			229 +
Clergy residence deduction			231 +
Other deductions	Specify:		232 +
Add lines 207, 208, 210 to 224, 229, 231, and 232.			233 =
Line 150 minus line 233 (if negative, enter "0")		This is your <b>net income before adjustments.</b>	234 = 20,000 00
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide)			
Use the federal worksheet to calculate your repayment.			235 -
Line 234 minus line 235 (if negative, enter "0")			
If you have a spouse or common-law partner, see line 236 in the guide.		This is your <b>net income.</b>	236 = 20,000 00

## Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Employee home relocation loan deduction (box 37 of all T4 slips)	248	+	
Security options deductions	249	+	
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250	+	
Limited partnership losses of other years	251	+	
Non-capital losses of other years	252	+	
Net capital losses of other years	253	+	
Capital gains deduction	254	+	
Northern residents deductions ( <b>attach</b> Form T2222)	255	+	
Additional deductions	Specify:		256 +
Add lines 244 to 256.			257 =
Line 236 minus line 257 (if negative, enter "0")		This is your <b>taxable income.</b>	260 = 20,000 00

**Use your taxable income to calculate your federal tax on Schedule 1.**

# Refund or balance owing

Net federal tax: enter the amount from line 67 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420	
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	421 +	
Employment insurance premiums payable on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)	430 +	
Social benefits repayment (amount from line 235)	422 +	
<b>Provincial or territorial tax</b> (other than Quebec provincial tax)	428 +	
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable</b> . <b>435 =</b>	

Total income tax deducted	<b>437</b>		.
Tax transfer for residents of Quebec	<b>438</b>	-	.
Line 437 minus line 438	=		▶ <b>439</b>
Refundable Quebec abatement (16.5% of the amount on line 56 of Schedule 1)	<b>440</b>	+	.
Employment insurance overpayment (enter your excess contributions)	<b>450</b>		. A
Amount on line 376 of Schedule 1	-		B
Net employment insurance overpayment			
Line A minus line B (if negative, enter "0")	=	0 00	▶ <b>451 +</b> 0 00
Refundable medical expense supplement (use the federal worksheet)	<b>452</b>	+	.
Working income tax benefit (WITB) ( <b>attach</b> Schedule 6)	<b>453</b>	+	.
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	<b>454</b>	+	.
Part XII.2 trust tax credit (box 38 of all T3 slips)	<b>456</b>	+	.
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	<b>457</b>	+	.
Children's fitness tax credit	Eligible fees <b>458</b>	x 15% =	<b>459 +</b>
Tax <b>paid</b> by instalments	<b>476</b>	+	.
Add lines 439, 440, and 451 to 476.	These are your <b>total credits</b> . <b>482 =</b>		

Line 435 minus line 482 This is your **refund** or **balance owing**. 0 00

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.  
Enter the amount below on whichever line applies.

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

**Refund 484** \_\_\_\_\_ . **Balance owing 485** \_\_\_\_\_ .

For more information on how to make your payment, see line 485 in the guide or go to [www.cra.gc.ca/payments](http://www.cra.gc.ca/payments). Your payment is due no later than April 30, 2016.

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

**You do not have to complete this area every year.** Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

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

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

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

**Sign here** \_\_\_\_\_ It is a serious offence to make a false return.

Telephone \_\_\_\_\_ Date 22-03-16

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

Name of preparer: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 EFILE number (if applicable): **489** K6333

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source [www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), personal information bank CRA PPU 005.

**Do not use this area**

**487**  **488**  \_\_\_\_\_ . **486** \_\_\_\_\_ .

Schedule 11

T1-2015

Tuition, Education, and Textbook Amounts

For more information, see line 323 in the guide.

Only the student must complete this schedule and attach it to his or her return. Use it to:

- calculate your federal tuition, education, and textbook amounts;
- determine the federal amount available to transfer to a designated individual; and
- determine the unused federal amount, if any, available for you to carry forward to a future year.

Tuition, education, and textbook amounts claimed by the student for 2015

Unused federal tuition, education, and textbook amounts from your 2014 notice of assessment or notice of reassessment

		1
Eligible tuition fees paid for 2015	320	5,000.00 2

Education and textbook amounts for 2015

Part-time student: use column B of forms T2202A, TL11A, TL11B, and TL11C.

Do not include any month that is also included in column C.

Only one claim per month (maximum 12 months)

Education amount:

Number of months from column B		x \$120 =			3
--------------------------------	--	-----------	--	--	---

Textbook amount:

Number of months from column B		x \$20 =		+	4
--------------------------------	--	----------	--	---	---

Add lines 3 and 4.		=		▶ 321 +	5
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Full-time student: use column C of forms T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (maximum 12 months)

Education amount:

Number of months from column C	12	x \$400 =		4,800.00	6
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Textbook amount:

Number of months from column C	12	x \$65 =		+ 780.00	7
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Add lines 6 and 7.		=	5,580.00	▶ 322 +	5,580.00 8
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Add lines 2, 5, and 8.		=	10,580.00	▶	+ 10,580.00 9
Add lines 1 and 9.		=	10,580.00		10

Enter the amount of your taxable income from line 260 of your return if it is \$44,701 or less. If your taxable income is more than \$44,701, enter instead the result of the following calculation: amount from line 47 of your Schedule 1 divided by 15%.

Total of lines 1 to 24 of your Schedule 1		-	20,000.00		11
Line 11 minus line 12 (if negative, enter "0")		=	13,759.05		12
		=	6,240.95		13

Unused tuition, education, and textbook amounts claimed for 2015

Amount from line 1 or line 13, whichever is less		▶			-		14
--	--	---	--	--	---	--	----

Line 13 minus line 14		=	6,240.95		15
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2015 tuition, education, and textbook amounts claimed for 2015

Amount from line 9 or line 15, whichever is less		+	6,240.95		16
--	--	---	----------	--	----

Add lines 14 and 16.

Total tuition, education, and textbook amounts claimed for 2015		=	6,240.95		17
---	--	---	----------	--	----

Enter this amount on line 323 of Schedule 1.

Transfer or carryforward of unused amount

Amount from line 10			10,580.00		18
Amount from line 17		-	6,240.95		19
Line 18 minus line 19		=	4,339.05		20

If you are transferring an amount to another individual, continue on line 21.

Otherwise, enter the amount from line 20 on line 25.

Enter the amount from line 9.		(maximum \$5,000)	5,000.00		21
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Amount from line 16		-	6,240.95		22
---------------------	--	---	----------	--	----

Line 21 minus line 22 (if negative, enter "0")		=	0.00		23
--	--	---	------	--	----

You can transfer all or part of the amount on line 23 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to designate the individual and specify the federal amount that you are transferring to him or her on your Form T2202A, TL11A, TL11B, or TL11C.

Enter the amount on line 24 below.

Note: If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of his or her Schedule 1, you cannot transfer an amount to your parent or grandparent, or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 23).		Federal amount transferred	327		0.00		24
--	--	----------------------------	-----	--	------	--	----

Line 20 minus line 24		=	4,339.05		25
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The person claiming the transfer should not attach this schedule to his or her return.

T1-2015

# Federal - Statement of World Income

## A - Part of the year the taxpayer was not a resident of Canada

### Sources inside Canada:

Income from employment in Canada	—		1
Income from a business carried on in Canada	+		2
Taxable capital gains from disposing of taxable Canadian property	+		3
The taxable part of scholarships, fellowships, bursaries, and research grants received from Canadian sources	+		4
<b>Total Canadian-source income reporting for the part of the year the taxpayer was not a resident of Canada.</b>		5292	0 00
Add lines 1 through 4.		5292	0 00

### Sources outside Canada:

Net employment income	—		6
Net pension income	+		7
Net interest and other investment income	+		8
Taxable capital gains	+		9
Net rental income	+		10
Net business income	+		11
Other foreign-source income. (specify:)			
	+		12
<b>Total non Canadian-source income for the part of the year the taxpayer was not a resident of Canada.</b>		5293	0 00
Add lines 6 through 12.		5293	0 00
<b>Net world income for the part of the year the taxpayer was not a resident of Canada.</b>		=	0 00
Add lines 5 and 13.		=	0 00

Enter the amount from line 5. 0 00 X 100 = 100.0 % A

Enter the amount from line 14. 0 00

If line **A** is **90% or more**, you can claim the non-refundable tax credits in full.  
 If line **A** is **less than 90%**, the non-refundable tax credits will be limited to the number of days you were resident in Canada over the total number of days in the year.

Number of days you were resident in Canada
 
=

 %

Number of days in the year

## B - Net world income for the whole year

Enter the amount from line 13.	—		15
Enter the amount from line 236 on the return.	+		16
Add lines 15 and 16.		=	20,000 00
<b>This is your net world income.</b>		=	20,000 00

### Estimated GST/HST Tax Credit for the Period July 2016 to June 2017

You can apply for the GST/HST credit if, at the end of 2015, you were resident in Canada and **any** of the following applies. You:

- were 18 years of age or older;
- had a spouse; or
- were a parent.

**Notes**

If you have a spouse, only one of you can apply for the credit. No matter which one of you applies, the credit will be the same. To be eligible to receive the GST/HST credit for a particular month, you have to be resident in Canada at the beginning of that month.

You cannot apply for the GST/HST credit if, at the end of 2015, you either:

- were confined to a prison or a similar institution, and had been there for more than six months during 2015, or
- did not have to pay tax in Canada because you were an officer or servant of another country, such as a diplomat, or a family member or employee of such a person.

**Note**

You cannot claim the credit for your spouse or child who met either of these conditions at the end of 2015.

**Adjusted net income**

	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.	20,000 00		1
Universal child care benefit repayment (line 213).	+	+	2
Registered disability savings plan income repayment (include in line 232).	+	+	3
Add lines 1 through 3.	= 20,000 00	=	4
Universal child care benefit (line 117 of the return).	-	-	5
Registered disability savings plan income (line 125 of the return).	-	-	6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 20,000 00	=	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	<b>Adjusted net income</b>	20,000 00	9

**Calculation of GST credit**

Basic Goods and Services Tax Credit.	<b>Claim \$276.00</b>	276 00	10
Credit for spouse or supporting person.	<b>Claim \$276.00</b>	+	11
Eligible dependant credit.	<b>Claim \$276.00</b>	+	12
Credit for qualified children:                      Number of qualified children	<b>× \$145.00</b>	+	13
<b>Calculation of single supplement:</b> (if line 11 and 12 are zero)			
Adjusted net income from line 9.	20,000 00		14
Base amount.	- 8,948 00		15
Line 14 minus line 15. <b>Income over base amount</b>	= 11,052 00		16
Enter 2% of line 16 or \$145 whichever is less		+ 145 00	17
Single-parent family supplement.	<b>Claim \$145.00</b>	+	18
Add lines 10 through 13, and 17 through 18.		= 421 00	19
Adjusted net income from line 9.	20,000 00		20
Base amount.	- 35,926 00		21
Line 20 minus line 21. <b>Income over base amount</b>	= 0 00		22
Enter 5% of line 22.		-	23
Line 19 minus line 23.		= 421 00	24
<b>Goods and Services Tax Credit</b> (if line 24 is less than \$1, enter zero).		421 00	25
<b>GST/HST credit quarterly amount:</b>			
July 2016	105 25	January 2017	105 25
October 2016	105 25	April 2017	105 25

QC

March 22, 2016

Mr INCOME STUDENT  
123 ANY STREET  
MONTREAL QC  
H3E 1J6

Dear INCOME STUDENT,

Please find enclosed copies of your **2015 federal and Quebec income tax returns** which we have prepared from information you have provided, without audit. Please review them carefully for completeness and accuracy.

**Please sign the following forms where required:**

**Federal:**

- *Federal tax return, T1 General - condensed* page 3

**Quebec:**

- *Quebec tax return, page 4 (if jacket is submitted)*

- *Keying summary for the income tax return (TPF-1.W-V)*

You have **no refund or balance due** per your **federal tax return**.

The **balance due** per your **Quebec tax return** is **\$321.40**.

You can make your payment:

- electronically using your financial institution's Internet banking services;
- at your financial institution in Canada. To do so, you have to use a remittance form TPF-1026.0.1, TPZ-1026.0.1.M or TPZ-1026.0.1.Q;
- by attaching a cheque or money order to the front of the TPF-1.W-V schedule, along with the filing of your income tax return;
- by sending a cheque or money order with the remittance slip TP-1026.0.1.P.

Please make your cheque or money order payable to the *Minister of Revenue of Québec* and write your social insurance number and the taxation year on the back.

To avoid interest and penalty charges, the payment must be made by April 30.

You have no **federal instalment** payments due for 2016.

You have no **Quebec instalment** payments due for 2016.

We have determined that you are eligible for the **GST tax credit**. You should receive **\$421.00** for the period of July **2016** to June **2017**, as indicated on the attached schedule *Estimated GST/HST tax credit*.

We have determined that you are eligible for the Quebec **Solidarity tax credit**. You



should receive **\$966.00** for the period from July **2016** to June **2017**. You will receive **monthly payments** of the tax credit of **\$80.50**, as indicated on the attached schedule. The final payment amount may differ due to rounding.

Your **RRSP** deduction limit for **2016** is **\$5,400.00**.

We did not use the entire amount of your **tuition, education, and textbook amounts** on your federal return. An amount of **\$4,339.05** will be carried forward for use in 2016.

Should you have any questions, please do not hesitate to contact us.

Yours very truly,