

Canada Revenue  
Agency

## Income Tax and Benefit Return

T1 GENERAL 2014

ON 7

## Identification

First name and initial		<b>COPY</b>	
SYLVIO			
Last name			
TOMASI			
Mailing address: Apt No - Street No Street name			
204 DERRYDOWN RD			
PO Box		RR	
City	Prov./Terr.	Postal code	
TORONTO	ON	M3J 1S1	

I understand that by providing an email address, I am **registering** for online mail and I **accept the terms and conditions** on page 10 of the guide.

Enter an email address:

## Information about your residence

Enter your province or territory of residence on **December 31, 2014**: Ontario

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 2014, enter the province or territory of self-employment: Ontario

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2014**, enter the date of:

Month Day \_\_\_\_\_ Month Day \_\_\_\_\_

**entry** \_\_\_\_\_ or **departure** \_\_\_\_\_

## Information about you

Enter your social insurance number (SIN): 480-953-462

Year Month Day

Enter your date of birth: 1966/06/09

Your language of correspondence: English  Français

Votre langue de correspondance: English  Français

## 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, 2014:

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

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

Enter his or her SIN: \_\_\_\_\_

Enter his or her first name: \_\_\_\_\_

Enter his or her net income for 2014 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 2014: 1

**Do not use this area** \_\_\_\_\_

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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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**Please answer the following question:**

Did you own or hold foreign property at any time in 2014 with a total cost of more than CAN\$100,000? See "Foreign income" 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 2014, 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>		
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>	29,987	00	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.				<b>150</b>
<b>This is your total income.</b>				<b>27,613 20</b>

SYLVIO TOMASI

**Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.**

### Net income

Enter your <b>total income</b> from line 150.		150	27,613	20
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	1,193 60
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	1,193	60
Line 150 minus line 233 (if negative, enter "0")			234	26,419 60
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")			236	26,419 60
If you have a spouse or common-law partner, see line 236 in the guide.				
			236	26,419 60

### 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	<NIL>	<NIL>
Line 236 minus line 257 (if negative, enter "0")			260	26,419 60

**Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.**

# Refund or balance owing

SYLVIO TOMASI

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SIN: 480-953-462 **4**

Net federal tax: enter the amount from line 66 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420	2,113	20
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)	421	2,387	21
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> ( <b>attach</b> Form 428, even if the result is "0")	428	1,085	58
Add lines 420, 421, 430, 422, and 428.	<b>This is your total payable.</b>		<b>435</b> 5,585 98

Total income tax deducted	437		
Refundable Quebec abatement	440		
CPP overpayment (enter your excess contributions)	448		
Employment insurance overpayment (enter your excess contributions)	450		
Refundable medical expense supplement (use the federal worksheet)	452		
Working income tax benefit (WITB) ( <b>attach</b> Schedule 6)	453		
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454		
Part XII.2 trust tax credit (box 38 of all T3 slips)	456		
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457		
Tax paid by instalments	476		
<b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)	479		
Add lines 437 to 479.	<b>These are your total credits.</b>		482 <NIL> <NIL>

Line 435 minus line 482 **This is your refund or balance owing.** 5,585 98

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.

Refund **484** <NIL> • **Balance owing** **485** 5,585 98 •

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

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, 2015.

## 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 or to update your account information, 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)

**4**

## Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2014 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 484 above				1
Your donation to the Ontario opportunities fund	465			2
Net refund (line 1 minus line 2)	466			3

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 (647) 409-7798 Date \_\_\_\_\_

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

Name of preparer: T A C S \_\_\_\_\_

Telephone: (905) 881-2854 \_\_\_\_\_

EFILE number (if applicable): **489** J4256

Personal information, including the social insurance number, is collected under the *Income Tax Act* to assess individual income tax for the federal government and the provinces and territories. It can be used for audit, compliance, or evaluation purposes and shared or verified with other federal and provincial/territorial government institutions. Failure to provide the information may result in interest payable, penalties, or other actions. Under the *Privacy Act*, individuals have a right to and shall, on request, be given access to their personal information and to request correction of it: refer to InfoSource ([www.infosource.gc.ca](http://www.infosource.gc.ca)), personal information bank CRA PPU 005.

Do not use this area

<b>487</b>		<b>488</b>		<b>486</b>	
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**T1-2014**

**Federal Tax**

Complete this schedule, and **attach** a copy to your return.  
For more information, see the related line in the guide.

**Step 1 - Federal non-refundable tax credits**

Basic personal amount	claim <b>\$11,138</b>	<b>300</b>	11,138	00	<b>1</b>
Age amount (if you were born in 1949 or earlier) (use federal worksheet)	(maximum <b>\$6,916</b> )	<b>301</b>			<b>2</b>
Spouse or common-law partner amount ( <b>attach</b> Schedule 5)		<b>303</b>			<b>3</b>
Amount for an eligible dependant ( <b>attach</b> Schedule 5)		<b>305</b>			<b>4</b>
Amount for children born in 1997 or later					
Number of children for whom you <b>are not claiming</b> the family caregiver amount	<b>366</b>	x \$2,255 =			<b>5</b>
Number of children for whom you <b>are claiming</b> the family caregiver amount	<b>352</b>	x \$4,313 =			<b>6</b>
Add lines 5 and 6.			<b>367</b>		<b>7</b>
Amount for infirm dependants age 18 or older ( <b>attach</b> Schedule 5)			<b>306</b>		<b>8</b>
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			<b>308</b>		<b>9</b>
on self-employment and other earnings ( <b>attach</b> Schedule 8 or Form RC381, whichever applies)			<b>310</b>	1,193	<b>10</b>
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum <b>\$913.68</b> )			<b>312</b>		<b>11</b>
on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)			<b>317</b>		<b>12</b>
Volunteer firefighters' amount			<b>362</b>		<b>13</b>
Search and rescue volunteers' amount			<b>395</b>		<b>14</b>
Canada employment amount (If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum <b>\$1,127</b> )			<b>363</b>		<b>15</b>
Public transit amount			<b>364</b>		<b>16</b>
Children's fitness amount			<b>365</b>		<b>17</b>
Children's arts amount			<b>370</b>		<b>18</b>
Home buyers' amount			<b>369</b>		<b>19</b>
Adoption expenses			<b>313</b>		<b>20</b>
Pension income amount (use the federal worksheet) (maximum <b>\$2,000</b> )			<b>314</b>		<b>21</b>
Caregiver amount ( <b>attach</b> Schedule 5)			<b>315</b>		<b>22</b>
Disability amount (for self) (claim <b>\$7,766</b> or, if you were under 18 years of age, use the federal worksheet)			<b>316</b>		<b>23</b>
Disability amount transferred from a dependant (use the federal worksheet)			<b>318</b>		<b>24</b>
Interest paid on your student loans			<b>319</b>		<b>25</b>
Your tuition, education, and textbook amounts ( <b>attach</b> Schedule 11)			<b>323</b>		<b>26</b>
Tuition, education, and textbook amounts transferred from a child			<b>324</b>		<b>27</b>
Amounts transferred from your spouse or common-law partner ( <b>attach</b> Schedule 2)			<b>326</b>		<b>28</b>
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 1997 or later</b>	<b>330</b>		<b>29</b>		
Enter \$2,171 or 3% of line 236 of your return, whichever is <b>less</b> .		792	<b>30</b>	59	
Line 29 minus line 30 (if negative, enter "0")			<b>31</b>		
<b>Allowable amount</b> of medical expenses for <b>other dependants</b> (do the calculation at line 331 in the guide)	<b>331</b>		<b>32</b>		
Add lines 31 and 32.			<b>332</b>		<b>33</b>
Add lines 1 to 4, 7 to 28, and line 33.			<b>335</b>	12,331	<b>34</b>
Federal non-refundable tax credit rate				15%	<b>35</b>
Multiply line 34 by line 35.			<b>338</b>	1,849	<b>36</b>
Donations and gifts ( <b>attach</b> Schedule 9)			<b>349</b>	<NIL>	<b>37</b>
Add lines 36 and 37.					
Enter this amount on line 50 on the next page.			<b>350</b>	1,849	<b>38</b>

**Total federal non-refundable tax credits**

**Go to Step 2 on the next page.**

**Protected B** when completed

### Step 2 - Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

26,419 | 60 **39**

Complete the appropriate column depending on the amount on line 39.	Line 39 is <b>\$43,953</b> or less	Line 39 is more than <b>\$43,953</b> but not more than <b>\$87,907</b>	Line 39 is more than <b>\$87,907</b> but not more than <b>\$136,270</b>	Line 39 is more than <b>\$136,270</b>	
Enter the amount from line 39.	26,419   60				<b>40</b>
-	<b>0 00</b>	43,953   00	87,907   00	136,270   00	<b>41</b>
Line 40 minus line 41 (cannot be negative)	= 26,419   60				<b>42</b>
x	15 %	22 %	26 %	29 %	<b>43</b>
Multiply line 42 by line 43.	= 3,962   94				<b>44</b>
+	<b>0 00</b>	6,593   00	16,263   00	28,837   00	<b>45</b>
Add lines 44 and 45.	3,962   94				<b>46</b>
	<b>Go to Step 3.</b>	<b>Go to Step 3.</b>	<b>Go to Step 3.</b>	<b>Go to Step 3.</b>	

### Step 3 - Net federal tax

Enter the amount from line 46.	3,962   94	<b>47</b>	
Federal tax on split income (from line 5 of Form T1206)	424	<b>48</b>	
Add lines 47 and 48.	404	3,962   94	<b>49</b>
Enter your total federal non-refundable tax credits from line 38 on the previous page.	350	1,849   74	<b>50</b>
Family tax cut ( <b>attach</b> Schedule 1-A)	423		<b>50A</b>
Federal dividend tax credit	425		<b>51</b>
Overseas employment tax credit ( <b>attach</b> Form T626)	426		<b>52</b>
Minimum tax carryover ( <b>attach</b> Form T691)	427		<b>53</b>
Add lines 50 to 53.		1,849   74	<b>54</b>
Line 49 minus line 54 (if negative, enter "0")		<b>Basic federal tax</b>	429 2,113   20 <b>55</b>
Federal foreign tax credit ( <b>attach</b> Form T2209)			405 _____ <b>56</b>
Line 55 minus line 56 (if negative, enter "0")		<b>Federal tax</b>	406 2,113   20 <b>57</b>
Total federal political contributions ( <b>attach</b> receipts)	409	58	
Federal political contribution tax credit (use the federal worksheet)		(maximum \$650) 410	<b>59</b>
Investment tax credit ( <b>attach</b> Form T2038(IND))		412	<b>60</b>
Labour-sponsored funds tax credit			<b>61</b>
Net cost <b>413</b>		Allowable credit <b>414</b>	
Add lines 59, 60, and 61.		416	<b>62</b>
Line 57 minus line 62 (if negative, enter "0")			417 2,113   20 <b>63</b>
If you have an amount on line 48 above, see Form T1206.			
Working income tax benefit advance payments received (box 10 of the RC210 slip)		415	<b>64</b>
Special taxes (see line 418 in the guide)			418 _____ <b>65</b>
Add lines 63, 64, and 65.			
Enter this amount on line 420 of your return.		<b>Net federal tax</b>	420 2,113   20 <b>66</b>



Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return

Tax year: 2014

- The information found on this form corresponds to the tax year indicated on the right.
Before you complete this form, read the information and instructions on page 2 of this form.
Parts A, B, E, F, and G of this form must be completed. Parts C and D are optional.
The individual (or legal representative) identified in Part A must sign Part E.
Part G is to be completed by your electronic filer once the return has been submitted.

Part A - Identification and address as shown on your return (mandatory)

Form with fields for First name (SYLVIO), Last name (TOMASI), Social insurance number (480-953-462), Mailing address (204 DERRYDOWN RD), City (TORONTO), and Postal code (M3J 1S1). Includes an email address section with a declaration: 'I understand that by providing an email address, I am registering for online mail and I accept the terms and conditions.'

Part B - Declaration of amounts from your General Income Tax and Benefit Return (mandatory)

Table for tax amounts: Total income (27,613.20), Taxable income (26,419.60), Total federal non-refundable tax credits (1,849.74), Refund (line 484), and Balance owing (line 485) (5,585.98).

Part C - Alternative address information (optional)

Text box for alternative address information with checkboxes: 'notice of assessment and tax refund' and 'notice of assessment'.

Part D - Authorizing an electronic filer to represent you (optional)

Text box for authorizing an electronic filer with a checked box and fields for signature, name, and date.

Part E - Declaration and authorization (mandatory)

Text box for declaration and authorization with fields for signature, name, and date.

Part F - Electronic filer identification (mandatory)

By signing Part E above, the individual in Part A declares that the following person or firm is electronically filing his or her return. Part E must be signed before the return is electronically transmitted.

Name of person or firm: T A C S
Electronic filer number: J4256

Part G - Document control number or confirmation number (mandatory)

Enter the document control or confirmation number for the individual's electronic record:

J425614EANH3P



## Statement of Business or Professional Activities

- For each business or profession, complete a **separate** Form T2125.
- File each completed Form T2125 with your income tax and benefit return.
- For more information on how to complete this form, see Guide T4002, *Business and Professional Income*.

<b>Identification</b>	
Your name SYLVIO TOMASI	Your social insurance number 480-953-462
Business name SYLVIO TOMASI	Account number (15 characters)
Business address 204 DERRYDOWN RD	City and province or territory TORONTO
	Postal code M3J 1S1
Fiscal period    YYYY MM DD                      YYYY MM DD From: 2014/01/01                      to: 2014/12/31	Was 2014 your last year of business?                      Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Main product or service MULTI LEVEL MARKETING	Industry code (see the appendix in Guide T4002)                      454390
Tax shelter identification number	Partnership business number (9 digits)
	Your percentage of the partnership                      100.00 %
Name and address of person or firm preparing this form T A C S 81 Glen Cameron Road Thornhill ON L3T 1N8	

<b>Internet business activities</b>	
How many Internet webpages and websites does your business earn income from? Enter "0" if none.	0
Provide the main webpage or site address(es) (also known as URL address(es)):	
http:// _____	
http:// _____	
http:// _____	
http:// _____	
http:// _____	
Percentage of your gross income generated from the webpages and websites. (If no gross income was generated from the Internet, enter "0")	0 %



### Statement of Business or Professional Activities

#### Part 1 - Business income

If you have business income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross sales, commissions, or fees (including GST/HST collected or collectible) (See Page 7 for details) .....	29,987		00	A
<b>Minus</b> any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (incl. on line A above)				(i)
<b>Subtotal</b> (amount A <b>minus</b> amount (i))	29,987		00	B
<b>For those using the quick method</b> - Government assistance calculated as follows:				
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method .....				(ii)
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate .....				(iii)
<b>Subtotal</b> (amount (ii) <b>minus</b> amount (iii))				(iv)
<b>Adjusted gross sales</b> (amount B <b>plus</b> amount (iv)) - Enter this amount on line 8000 in Part 3 below .....	29,987		00	C

#### Part 2 - Professional income

If you have professional income, tick this box and complete this part. **Do not complete parts 1 and 2 on the same form.**

Gross professional fees including work-in-progress (WIP) (including GST/HST collected or collectible) (See Page 7 for details) .....				D
<b>Minus</b> any GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line D above) and any WIP at the end of the year you elected to exclude (see Chapter 2 of Guide T4002) .....				(i)
<b>Subtotal</b> (amount D <b>minus</b> amount (i))				E
<b>For those using the quick method</b> - Government assistance calculated as follows:				
GST/HST collected or collectible on professional fees eligible for the quick method .....				(ii)
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate .....				(iii)
<b>Subtotal</b> (amount (ii) <b>minus</b> amount (iii))				(iv)
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Chapter 2 of Guide T4002) .....				(v)
<b>Adjusted professional fees</b> (Amount E <b>plus</b> amount (iv), and (v)) - Enter this amount on line 8000 in Part 3 below .....				F

#### Part 3 - Gross business or professional income

Adjusted gross sales (from amount C in Part 1) or adjusted professional fees (from amount F in Part 2) .....	<b>8000</b>		29,987	00	G
<b>Plus</b>					
Reserves deducted last year .....	<b>8290</b>				
Other income Recapture of CCA and/or CEC .....					
	<b>8230</b>				
<b>Total</b> of the above two lines					H
<b>Gross business or professional income</b> (amount G <b>plus</b> amount H) .....	<b>8299</b>		29,987	00	

Enter this amount on the appropriate line of your income tax and benefit return: business on line 162, professional on line 164, commissions on line 166.

If GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss) in parts 4 to 6.

#### Part 4 - Cost of goods sold and gross profit

If you have business income, complete this part. Enter only the business part of the costs.

Gross business income from line 8299 in Part 3 above .....			29,987	00	I
<b>Minus</b>					
Opening inventory (include raw materials, goods in process, and finished goods) .....	<b>8300</b>				
Purchases during the year (net of returns, allowances, and discounts) .....	<b>8320</b>				
Direct wage costs .....	<b>8340</b>				
Subcontracts .....	<b>8360</b>				
Other costs .....	<b>8450</b>				
<b>Total</b> of the above five lines					
<b>Cost of goods sold</b>	<b>8518</b>				J
<b>Gross profit</b> (amount I <b>minus</b> amount J) .....	<b>8519</b>		29,987	00	

**Statement of Business or Professional Activities**

**Protected B** when completed  
**T2125**

**Part 5 - Net income (loss) before adjustments**

Gross profit from line 8519 in Part 4 on page 2, or gross income from line 8299 in Part 3 on page 2	29,987	00	K
<b>Expenses</b> (enter only business part)			
Advertising	8521		
Meals and entertainment (allowable part only)	8523		
Bad debts	8590		
Insurance	8690		
Interest	8710		
Business tax, fees, licences, dues, memberships, and subscriptions	8760		
Office expenses	8810		
Supplies	8811		
Legal, accounting, and other professional fees	8860		
Management and administration fees	8871		
Rent	8910		
Maintenance and repairs	8960		
Salaries, wages, and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel (including transportation fees, accommodations, and allowable portion of meals)	9200		
Telephone and utilities	9220	480	00
Fuel costs (except for motor vehicles)	9224		
Delivery, freight, and express	9275		
Motor vehicle expenses (not including CCA)(see Chart A on page 7)	9281	1,893	80
Allowance on eligible capital property	9935		
Capital cost allowance (from Area A on page 5)	9936		
Other expenses (specify):	9270		
<b>Total business expenses (total of lines 8521 to 9270)</b>	<b>2,373</b>	<b>80</b>	<b>9368</b>
<b>Net income (loss) before adjustments</b> (amount K minus amount L)	<b>9369</b>	<b>27,613</b>	<b>20</b>

**Part 6 - Your net income (loss)**

Your share of the amount on line 9369 in Part 5 or the amount from your T5013 slip	27,613	20	M
<b>Plus:</b> GST/HST rebate for partners received in the year (see Chapter 3 of Guide T4002)	<b>9974</b>		N
<b>Total</b> (amount M <b>plus</b> amount N)	<b>27,613</b>	<b>20</b>	
<b>Minus:</b> Other amounts deductible from your share of the net partnership income (loss) (from the chart in Part 7 below)	<b>9943</b>		O
<b>Net income (loss) after adjustments</b> (amount O <b>minus</b> amount P)	<b>27,613</b>	<b>20</b>	Q
<b>Minus:</b> Business-use-of-home expenses (your share of amount 3 in part 8)	<b>9945</b>		R
<b>Your net income (loss)</b> (amount Q <b>minus</b> amount R)	<b>9946</b>	<b>27,613</b>	<b>20</b>

Enter this amount on the appropriate line of your income tax and benefit return: business on line 135, professional on line 137, or commissions on line 139.

**Part 7 - Other amounts deductible from your share of the net partnership income (loss)**

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

Automobile expenses from AUTO schedule		
<b>Automobile expenses (except CCA)</b>		
<b>CCA on motor vehicle</b>		
Private health services plan premiums		
<b>Other amounts deductible from your share of the partnership</b> (total of the above amounts)		
Enter this amount on line 9943, in Part 6 above		

**Statement of Business or Professional Activities**

**Protected B** when completed

**T2125**

<b>Part 8 - Calculation of business-use-of-home expenses</b>			
Heat .....			
Electricity .....			
Insurance .....			
Maintenance .....			
Mortgage interest .....			
Property taxes .....			
Other expenses (specify): .....			
	<b>Subtotal</b>		
<b>Minus:</b> Personal-use part .....			
	<b>Subtotal</b>		
<b>Plus:</b> Capital cost allowance (business part only)			
Amount carried forward from previous year .....			
	<b>Subtotal</b>		1
<b>Minus:</b> Net income (loss) after adjustments (from amount Q in Part 6 on page 3 - if negative, enter "0") .....		27,613	20 2
<b>Business-use-of-home expenses available to carry forward</b> (amount 1 minus amount 2 - if negative, enter "0") .....			
<b>Allowable claim</b> (the lesser of amounts 1 and 2 - Enter your share of this amount on line 9945 in Part 6) .....			3

<b>Details of other partners</b>		
Partner's name and Address	Share of net income or (loss) \$	Percentage of partnership %
Partner's name and Address	Share of net income or (loss) \$	Percentage of partnership %
Partner's name and Address	Share of net income or (loss) \$	Percentage of partnership %
Partner's name and Address	Share of net income or (loss) \$	Percentage of partnership %
Partner's name and Address	Share of net income or (loss) \$	Percentage of partnership %

<b>Details of equity</b>	
Total business liabilities .....	<b>9931</b>
Drawings in 2014 .....	<b>9932</b>
Capital contributions in 2014 .....	<b>9933</b>

## Capital Cost Allowance

**Protected B** when completed  
**T2125 (CCA)**

### Area A - Calculation of capital cost allowance claim

Class / Pool	UCC - Start of Year	Cost of Additions	Proceeds of Disp	ITC Received	Unadjusted UCC	1/2 Additions	Reduced UCC	Rate %	CCA	UCC - End of Year
<b>Total</b>										

### Area B - Details of equipment additions in the year

1 Class / Pool	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment additions in the year 9925</b>				

### Area C - Details of building additions in the year

1 Class / Pool	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building additions in the year 9927</b>				

### Area D - Details of equipment dispositions in the year

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

### Area E - Details of building dispositions in the year

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

### Area F - Details of land additions and dispositions in the year

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

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

### Motor Vehicle Expenses

Fuel (gasoline, propane, oil)			
Repairs and maintenance			
Insurance			
Licence and registration			
Interest expense on money borrowed to purchase Motor Vehicle			
Lease payments			
Car Washes			
Parking			
Automobile expenses from AUTO schedule	1,893	80	
Other:			
<b>Total Motor Vehicle Expenses</b>	<b>1,893</b>	<b>80</b>	<b>1,893   80</b>

#### Capital Cost Allowance on Passenger Vehicles

Class	UCC - Start of Year	Cost of Additions	Proceeds of Disp	1/2 Additions	Adjusted UCC	Rate (%)	CCA	UCC - End of Year
<b>10.1</b>						30.0		
<b>10.1</b>						30.0		
<b>10.1</b>						30.0		

### Detail - "Business income" from Part 1 of page 2

Sales or commissions			29,987   00
<b>Income - as per the T4A slip, boxes 020, 028 and 048</b>			
Box 020 - Commissions			
Box 028 - Self-employment income			
Box 048 - Fees for services			
Total of the above three lines			
<b>Income - as per T1204 slip, boxes 82 and/or 84</b>			
<b>Income - as per the T4 slip, boxes 81, 82 and 83</b>			
Box 81 - Placement or employment agency workers			
Box 82 - Drivers of taxis and other passenger-carrying vehicles			
Box 83 - Barbers or hairdressers			
Total of the above three lines			
Gross sales, commissions, or fees (including GST/HST collected or collectible)			29,987   00

### Detail - "Other Expenses" from page 3

Private health services plan premiums (family)			
<b>Reserves:</b>			
<b>Total Other Expenses</b>			<b>9270</b>

## Allowable Automobile Expenses

**AUTO**

<b>Motor vehicle description</b>					
Make	_____				
Model	_____				
Year	_____				
<b>Automobile expenses</b>					
Total kilometres driven in fiscal period to earn income				12,000	1
Total kilometres driven in fiscal period				24,000	2
	GST Taxable	HST Taxable	Zero-rated GST/HST Exempt		
Fuel (gasoline, propane, oil)	2,476   80				
Repairs and maintenance	36   80				
Lease payments if car is leased					
Car Washes					
Insurance			1,200   00		
Licence and registration			74   00		
Interest expense on money borrowed to purchase car					
Other:					
<b>Subtotal</b>	2,513   60		1,274   00	3,787   60	
<b>Capital cost allowances if car is owned</b>					
	<b>Total automobile expenses</b>			3,787   60	3
	<b>Pro-rated automobile expenses (1) / (2) * (3)</b>			1,893   80	
Add: Parking (non-prorated)					
Less: Total non-taxable rebates, allowances and reimbursements received but not included in income (excluding reimbursements used to calculate your leasing costs)					
	<b>Allowable automobile expenses</b>			1,893   80	

<b>Allocation of automobile expenses</b>						
			Capital Cost Allowance	Lease costs/ Interest	Other expenses	Total
<b>Form</b>	<b>Name of business or rental</b>	<b>%</b>				
T2125	SYLVIO TOMASI	100.0			1,893   80	1,893   80
	<b>Total automobile expenses</b>	<u>100.0</u>			<u>1,893   80</u>	<u>1,893   80</u>

## Calculation of Allowable CCA/Lease/Interest Payments

**AUTO**

### Capital Cost Allowance

Class	UCC - Start of Year	GST/HST Rebate Received	Cost of Additions	Proceeds of Disp.	1/2 Additions	Adjusted UCC	Rate (%)	CCA	UCC - End of Year
<b>10.1</b>							30.0		
<b>10.1</b>							30.0		
<b>10</b>							30.0		

### Lease payments

	Auto 1	Auto 2	
Description			
Date lease commenced			
Date lease terminated			
Taxes on the cost ceiling			
PST rate or provincial component of the HST at the time the lease was entered into	8.0 %	8.0 %	
Taxes on the lease cost			
PST rate or provincial component of the HST in the current taxation year	8.0 %	8.0 %	
Lease charges paid in the year for the vehicle			1
Lease payments deducted in previous years			2
Number of days the vehicle was leased in this and in previous years			3
Manufacturer's list price (plus PST for pre-91 lease)			4
Greater of (cost ceiling plus taxes* and (line (4)) x 85%	20,000 00	20,000 00	5
Imputed interest that would have been earned:			
-in this and all previous years on that part of the total of all refundable deposits for a vehicle that exceeds \$1,000. (Use prescribed rate)			6
-during the current period for which lease charges were paid on the amount that refundable deposits for a vehicle exceeds \$1,000. (Use prescribed rate)			7
Total reimbursements receivable by you for this and previous years for the leased vehicle			8
Total reimbursements receivable by you for this year for the leased vehicle			9
(Maximum lease cost* x (3) / 30) - (2) - (6) - (8)			10
(Cost ceiling * x (1) / (5)) - (7) - (9)			11
Available leasing cost (lesser of (10) and (11))	<NIL>	<NIL>	12
	<b>*Maximum lease cost</b>		
<b>Leases beginning</b>			
Before 01/09/89	\$20,000.00	\$600.00	
01/09/89 to 31/12/96	\$24,000.00	\$650.00	
01/01/97 to 31/12/97	\$25,000.00	\$550.00	
01/01/98 to 31/12/99	\$26,000.00	\$650.00	
01/01/00 to 31/12/00	\$27,000.00	\$700.00	
After 31/12/00	\$30,000.00	\$800.00	

For leases commencing after 1990, calculations include applicable GST/PST or HST.

### Interest payments

	Auto 1	Auto 2	
Description			
Total interest paid in the year			1
Date interest payments started			
Date interest payments ended			
Number of days interest was paid in the year			2
Day limit* x Amount (2)			3
Allowable interest expense (lesser of (1) and (3))	<NIL>	<NIL>	
* Passenger vehicles purchased:			
before 01/09/89	01/09/89 to 31/12/96	31/12/96 to 31/12/00	after 31/12/00
Day limit:	\$8.33	\$10.00	\$8.33
			\$10.00