

Case question:

With respect to her total income, the only income that Holly earned during the 2017 year was her employment income with Bearskin Airlines. Attached is her T4.

Her bank provided her with a RRSP contribution receipt for her 2017. Her RRSP contribution limit is: \$45,433. She had zero unused RRSP contribution in 2016. Please see attached RRSP slip.

She can claim for her tuition, education and textbook amount tax credit for F/T courses she took during a 8 month period In 2017. The course cost her \$14,000 and tuition was not reimbursed by her employer. She has no unused tuition tax credits because this is her first year. She would like to transfer any unused tuition tax credit up to the max to her dad, ALAN SMITH social insurance # 517-897-453. Please see her T2202 Slip.

Public transit of \$600.00.

Holly rents and pays \$1200 a month, please see attached rent receipt. It was not a designated student resident in Ontario.

December 2017, Holly purchased a home for \$200,000 and withdrew the maximum Home buyers Plan amount from her RRSP. See attached T4 RSP slip. Her new address is 726 north Harold crescent, thunder bay, P7H 9B4.

All her require documents are attached.
Please file her 2017 tax return.

REQUIREMENT:

- Please prepare a PAPER tax return for 2017 (non-electronic tax return)
- You can find the tax package for 2017 on the link below.
<https://www.canada.ca/en/revenue-agency/services/forms-publications/tax-packages-years/general-income-tax-benefit-package.html>
- You may check your work, if you would like on a software called Simple Tax
<https://simpletax.ca/>
- I will not accept a tax return assignment which has been printed off the Simple tax software.
- If she owes any money to the CRA, calculate her penalty and interest fees for filing late up to the due date of this assignment.
- Assignment 2 is due at the beginning of class on March 26, 2018. Any late assignments will be penalized.
- Good luck.

Essential information:

- Date of birth: Feb 22/ 1985
- SIN: 130 692 544
- Phone Number: 807-678-9999
- Single all my life, no dependents.
- Lived in Ontario all my life. A Canadian resident and Canadian citizen all my life.
- 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?- Please answer yes
- Are you filing an income tax return with the CRA for the first time? Please answer No.
- Did you dispose of your principal residence in 2017? Please answer no.
- Are you a person registered under the *Indian Act*? Please answer no.
- Were you confined to a prison for a period of 90 days or more during the year? Please answer no
- Did you own or hold [specified foreign property](#) at any time in 2017 with a total cost of more than CAN\$100,000? Please answer no.
- Will you apply for the Ontario Trillium Benefit? Yes
- Apply for the:
 - Ontario energy and property tax credit: Yes
 - Northern Ontario energy credit: Yes
 - Ontario senior homeowners' property tax grant: No
- Would you like to receive your benefit in June 2019 instead of receiving it monthly starting in July 2018? No

Rent receipt for Holly Smith – **for 2017**

This receipt is to confirm that Holly Smith had paid a total of \$14,400 for the full year. She rented the premise below:

145 Avenue Road
Thunder Bay, ON
P7B 5H2

Sincerely,

Commercial Property ABC.

DATE	ACCOUNT NUMBER	DURING THE FIRST 60 DAYS OF THE YEAR	DURING THE REMAINDER OF THE YEAR	CONTRIBUTOR'S NAME
Dec 30, 2017	542-122334-12	\$400.00	\$2400.00	
	ANNUITANT'S SOCIAL INSURANCE NUMBER	CONTRIBUTOR'S SOCIAL INSURANCE NUMBER		
	130 692 544			

Holly Smith
145 Avenue Road
Thunder Bay, ON
P7B 5H2

Contribution was in whole or
in part, in kind ☐

EDWARD JONES AS AGENT FOR
COMPUTERSHARE TRUST COMPANY OF CANADA

Official tax receipt 17047454

Registered under the income tax act
(CANADA) and subject thereto.

PER

Tim Kirby
AUTHORIZED OFFICER

Employer's name – Nom de l'employeur BEARSKIN AIRLINES 1234 AVIATION ROAD THUNDER BAY ON P5B2X3		 Canada Revenue Agence	Year Année	2017	T4 Statement of Remuneration Paid État de la rémunération payée
54 Employer's account number / Numéro de compte de l'employeur Social insurance number 12 130 692 544		Province of employment Province d'emploi 10 ON		Employment income – line 101 Revenus d'emploi – ligne 101 14 65000.00	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP 28 <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Employee's CPP contributions – line 308 Cotisations de l'employé au RPC – ligne 308 16 3467.75		Income tax deducted – line 437 Impôt sur le revenu retenu – ligne 437 22 11949.41	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale SMITH HOLLY 145 AVENUE ROAD THUNDER BAY ON P7B 5H2		Employee's QPP contributions – line 308 Cotisations de l'employé au RRQ – ligne 308 17		EI insurable earnings Gains assurables d'AE 24	
Employee's EI premiums – line 312 Cotisations de l'employé à l'AE – ligne 312 18 1289.40		RPP contributions – line 207 Cotisations à un RPA – ligne 207 20 4000.00		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ 26	
Pension adjustment – line 206 Facteur d'équivalence – ligne 206 52 7000.00		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso 55		Union dues – line 212 Cotisations syndicales – ligne 212 44 800.00	
Charitable donations – line 349 Dons de bienfaisance – ligne 349 46		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB 50 12345		PPIP insurable earnings Gains assurables du RPAP 56	
Other information (see over) Box – Case Amount – Montant <input checked="" type="checkbox"/>		Box – Case Amount – Montant <input checked="" type="checkbox"/>		Box – Case Amount – Montant <input checked="" type="checkbox"/>	
Autres renseignements (voir au verso) Box – Case Amount – Montant <input checked="" type="checkbox"/>		Box – Case Amount – Montant <input checked="" type="checkbox"/>		Box – Case Amount – Montant <input checked="" type="checkbox"/>	

Assume Tuition Receipt for 2017



Agence du revenu
du Canada

Canada Revenue
Agency

Tuition and Enrolment Certificate

Protected B when completed

For student **1**

- Issue this certificate to a student who was enrolled during the calendar year in a qualifying educational program or a specified educational program at a post-secondary institution, such as a college or university, or at an institution certified by Employment and Social Development Canada (ESDC).
- Tuition fees paid in respect of the calendar year to any one institution have to be more than \$100. Fees paid to an institution certified by ESDC or to a post-secondary educational institution in Canada for courses that are not at a post-secondary school level, have to be for courses taken to get or improve skills in an occupation, and the student has to be 16 years of age or older before the end of the year.
- Students calculate their provincial or territorial education amounts (if applicable) based on the number of months indicated in Box B or C below.

Name of program or course AVIATION MANAGEMENT DEGREE				Student number ADFWFF12323	
Name and address of student HOLLY SMITH 145 Avenue Road THUNDER BAY, P7B 5H2				Session periods, part-time and full-time	
				From	
				Y	M
				2016	09
				2016	01
To		Eligible tuition fees, part-time and full-time sessions		Number of months for:	
Y	M	Y	M		
2016	12	2016	12	7000.00	
2016	04	2016	04	7000.00	
Totals				14,000.00	

Name and address of educational institution

Information for students: See the back of slip 1. If you want to transfer all or part of your tuition amount, complete the back of slip 2.
T2202A E (17)

- Complete **Schedule 11, Tuition, Education, and Textbook Amounts**, to calculate the **federal amount** you can claim on line 323 of Schedule 1, *Federal Tax*; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- Also complete provincial or territorial **Schedule (S11)**, if you resided in a province or territory other than Quebec on December 31, to calculate the **provincial or territorial amount** you can claim on line 5856 of Form 428; the maximum amount you can transfer to a designated individual; and the amount, if any, you can carry forward to a future year.
- For information on the **unused current-year** tuition amounts you can transfer, see line 323 in your *General Income Tax and Benefit Guide*. If applicable, see line 5856 in the provincial or territorial pages of your forms book for information on the **unused current year's** tuition, education and textbook amounts you can transfer.

Complete this area if you were enrolled in an institution certified by Employment and Social Development Canada:

I was enrolled in the course(s) titled _____ to get or improve skills in the occupation of _____.

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- You can transfer your unused tuition fees to **one** designated individual. That individual can be either your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent. You cannot transfer your unused current-year amounts to your parent or grandparent, or your spouse's or common-law partner's parent or grandparent, if your spouse or common-law partner claims the **spouse or common-law partner amount** or **amounts transferred from your spouse or common-law partner** on his/her tax return.
- If you transfer unused amounts to your spouse or common-law partner, he or she has to complete **federal Schedule 2, Federal amounts transferred from your spouse or common-law partner**, and, if applicable, **provincial or territorial Schedule (S2), Provincial (or territorial) amounts transferred from your spouse or common-law partner**.

Designation for the transfer of an amount to a spouse or common-law partner, parent, or grandparent

I designate _____, my _____, to claim:
Individual's name Relationship to you

(1) \$ _____ on line 324 of his or her **federal Schedule 1**, or on line 360 of his or her **federal Schedule 2**, as applicable
Federal tuition amount

(2) \$ _____ on line 5860 of his or her **provincial or territorial Form 428**, or on line 5909 of his or her **provincial or territorial Schedule (S2)**, as applicable
Provincial or territorial amount

Note 1: Line (1) above cannot be more than line 16 of your **federal Schedule 11**.

Note 2: If you resided in a province or territory other than Quebec or New Brunswick on December 31, line (2) above cannot be more than line 19 (line 16 for Yukon and line 23 for Nunavut) of your **provincial or territorial Schedule (S11)**. If you resided in Quebec or New Brunswick on December 31, an entry is not required on line (2) above.

Note 3: If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. For more details, call **1-800-959-8281**.

Student's name (print) and signature	Social insurance number	Date (YYYYMMDD)
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See the privacy note on your return.



Canada Revenue
Agency

Agence du revenu
du Canada

Statement of RRSP Income
État du revenu provenant d'un REER

T4RSP

Year	16	Annuity payments	18	Refund of premiums	20	Refund of excess contributions	22	Withdrawal and commutation payments	25	LLP withdrawal	26	Amounts deemed received on deregistration
2017												
Année		Paievements de rente		Remboursement de primes		Remboursement des cotisations excédentaires		Retrait et paiements de conversion		Retrait REEP		Montants réputés reçus lors de l'annulation de l'enregistrement
	28	Other income or deductions	30	Income tax deducted	34	Amounts deemed received on death			27	HBP withdrawal	35	Transfers on breakdown of marriage or common-law part.
									25,000.00			
		Autres revenus ou déductions		Impôt sur le revenu retenu		Montants réputés reçus au décès				Retrait RAP		Transferts après rupture du mariage ou de l'union de fait

24		Contributor spouse or common-law partner		36		Spouse's or common-law partner's social insurance number*									
		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>				Numéro d'assurance sociale de l'époux ou du conjoint de fait*									
		Époux ou conjoint de fait cotisant													
12		Social insurance number*		14		Contract number									
		130 692 544				502-86189									
		Numéro d'assurance sociale*				Numéro de contrat									
60								Name of payer (issuer) of plan – Nom du payeur (émetteur) du régime							
								EDWARD JONES							
61				Account number				40				Tax-paid amount			
				Numéro de compte								Montant libéré d'impôt			

Recipient's name and address – Nom et adresse du bénéficiaire

Last name (print)
Nom de famille (en lettres moulées)

First name
Prénom

Initials
Initiales

SMITH HOLLY
145 AVENUE ROAD
THUNDER BAY, ON

P7B 5H2

See the privacy notice on your return
Consultez l'avis de confidentialité dans votre déclaration

T4RSP (16)

*If your social insurance number is not shown, see the back of this slip.

*Si votre numéro d'assurance sociale n'est pas indiqué, lisez le verso de ce feuillet.

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Is the address shown on your tax return the same as the home you purchased under the HBP? Yes

CHARITABLE DONATION RECEIPT

Holly Smith
45 AVENUE ROAD
THUNDER BAY, ON
P7B 5H2

March 21, 2017

Donation to RFDA which is a registered charity.

Cash donations for \$600.00

Answer the following to the questions:

Do you have any unused donations and gifts to carry forward from prior years? No

Have you donated any capital property or depreciable property in the year? No

Are you eligible for the first-time donor super credit?

Yes

Donations of money made after March 20, 2013: \$600.00