

## TAX SUMMARY - INCOME DETAILS

### INCOME FROM EMPLOYMENT

|                |                                                                                                                                                                                                                                              |                                     |   |   |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---|---|
| 5              | <b>Salary and wages</b>                                                                                                                                                                                                                      |                                     |   |   |
|                | Salary, wages, bonus, commissions, gratuities, tips                                                                                                                                                                                          |                                     |   | + |
| 6              | <b>Taxable benefits</b>                                                                                                                                                                                                                      |                                     |   |   |
| 6(1)(a); (4)   | Board, lodging and other benefits of any kind received<br>(exception: RPP er, group sickness / accident insurance plan,<br>private health plan, DPSP, RCA, EBP, ET, counselling services<br>(mental health, re-employment, retirement), SDA) |                                     |   | + |
| 6(1)(b)        | Personal or living expenses                                                                                                                                                                                                                  |                                     |   | + |
| 6(1)(c)        | Director's or other fees                                                                                                                                                                                                                     |                                     |   | + |
| 6(1)(d)        | Allocations, etc. under profit sharing plan                                                                                                                                                                                                  |                                     |   | + |
| 6(1)(e)        | Automobile available                                                                                                                                                                                                                         | Standby charge                      | + |   |
| 6(1)(k, l)     |                                                                                                                                                                                                                                              | Operating costs                     | + |   |
| 6(1.1, 2, 2.1) |                                                                                                                                                                                                                                              | Ms: reimbursement                   | - | + |
| 6(1)(e.1)      | Group sickness or accident insurance plans                                                                                                                                                                                                   |                                     |   | + |
| 6(1)(f)        | Employment insurance benefits                                                                                                                                                                                                                |                                     |   | + |
| 6(1)(g)        | Employee benefit plan benefits                                                                                                                                                                                                               |                                     |   | + |
| 6(1)(h)        | Employee trust                                                                                                                                                                                                                               |                                     |   | + |
| 6(1)(i)        | Salary deferral arrangement payments                                                                                                                                                                                                         |                                     |   | + |
| 6(1)(j)        | Reimbursements and awards                                                                                                                                                                                                                    |                                     |   | + |
| 6(3)           | Payment for accepting employment                                                                                                                                                                                                             |                                     |   | + |
| 6(3.1)         | Amount receivable for covenant                                                                                                                                                                                                               |                                     |   | + |
| 6(4)           | Group term life insurance                                                                                                                                                                                                                    |                                     |   | + |
| 6(6)           | Employment at special work site or remote location                                                                                                                                                                                           |                                     |   |   |
| 6(9)           | Low-interest loan                                                                                                                                                                                                                            | Loan x prescribed rate x days / 365 | + |   |
|                |                                                                                                                                                                                                                                              | Ms: reimbursement                   | - | + |
| 6(10, 11)      | Contributions to an employee benefit plan / SDA                                                                                                                                                                                              |                                     |   | + |
| 6(16)          | Disability-related employment benefit                                                                                                                                                                                                        |                                     |   | + |
| 7              | <b>Stock option</b>                                                                                                                                                                                                                          |                                     |   | + |
|                |                                                                                                                                                                                                                                              |                                     |   | + |

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|                                   |                                                                                                                         |        |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------|
|                                   | Balance carry forward                                                                                                   | +      |
| <hr/>                             |                                                                                                                         |        |
| 8                                 | <b>Deductions allowed</b>                                                                                               |        |
| 8(1)(b)                           | Legal expenses of employee                                                                                              | —      |
| 8(1)(c)                           | Clergyman's residence                                                                                                   | —      |
| 8(1)(d)                           | Teachers' exchange fund contribution                                                                                    | —      |
| 8(1)(e)                           | Expenses of railway employees                                                                                           | —      |
| 8(1)(f), (4)                      | Sales expenses                                                                                                          | —      |
| 8(1)(g)                           | Transport employee's expenses                                                                                           | —      |
| 8(1)(h, h.1, j), (4)              | Travel expenses / Motor vehicle travel expenses                                                                         | —      |
| 8(1)(l), (5)                      | Dues and other expenses of performing duties                                                                            | —      |
| 8(1)(l.1)                         | CPP contribution and EI premiums (employer contributions regarding individual employed by the employee as an assistant) | —      |
| 8(1)(m, m.1)                      | Employee's registered pension plan (RPP) contributions                                                                  | —      |
| 8(1)(m.2)                         | Employee RCA contribution                                                                                               | —      |
| 8(1)(n)                           | Salary reimbursement                                                                                                    | —      |
| 8(1)(n.1)                         | Reimbursement of disability payments                                                                                    | —      |
| 8(1)(o, o.1)                      | Forfeited amounts                                                                                                       | —      |
| 8(1)(o.2)                         | Excess Employee profit sharing plan (EPSP) amounts                                                                      | —      |
| 8(1)(p, q)                        | Musical instrument costs<br>Artists' employment expenses                                                                | —<br>— |
| 8(1)(r), (6, 6.1, 7)              | Apprentice mechanics / Eligible tool of tradesperson                                                                    | —      |
| 8(11)                             | Goods and service tax                                                                                                   | —      |
| 8(13)                             | Work space in home                                                                                                      | —      |
| NET INCOME / LOSS FROM EMPLOYMENT |                                                                                                                         | +/-    |
|                                   |                                                                                                                         | <hr/>  |

## TAX SUMMARY - INCOME DETAILS

### INCOME FROM A BUSINESS - T2S(1)

| Net income per Financial Statements (F/S) |                                                                  |         | +/–       |
|-------------------------------------------|------------------------------------------------------------------|---------|-----------|
|                                           |                                                                  |         | <hr/>     |
| Add:                                      | Provision for income taxes (current + deferred)                  |         | +         |
|                                           | Interest and penalties on taxes                                  |         | +         |
|                                           | Depreciation and amortization per F/S (tangible, intangibles)    |         | +         |
|                                           | Recapture of CCA on disposition                                  | T2S(8)  | +         |
|                                           | Loss on disposal of assets                                       |         | +         |
|                                           | Charitable donations                                             | T2S(2)  | +         |
|                                           | Political contributions                                          |         | +         |
|                                           | SR&ED (research & development) expenditures deducted per F/S     |         | +         |
|                                           | Capitalized interest / soft costs on construction and renovation |         | +         |
|                                           | Non-deductible club dues and fees                                |         | +         |
|                                           | Non-deductible meals and entertainment expenses                  |         | +         |
|                                           | Non-deductible automobile expenses                               |         | +         |
|                                           | Non-deductible life insurance premiums/ company pension plans    |         | +         |
|                                           | Reserves from F/S - balance at the end of the year               |         | +         |
|                                           | Tax reserves deducted in prior year                              | T2S(13) | +         |
|                                           | Income (or loss) for tax purposes - partnership / joint ventures |         | +/-       |
|                                           | Expenses attributable to exempt income                           |         | +         |
|                                           | Other                                                            |         | <hr/> + + |
|                                           |                                                                  |         |           |
| Deduct:                                   | Capital cost allowances (CCA) claimed                            | T2S(8)  | –         |
|                                           | Terminal loss on disposition                                     | T2S(8)  | –         |
|                                           | Gain on disposal of assets per F/S                               |         | –         |
|                                           | Dividends not taxable under section 83                           | T2S(3)  | –         |
|                                           | SR&ED expenditures claimed in the year                           | T661    | –         |
|                                           | Reserves from F/S - balance at the beginning of the year         |         | –         |
|                                           | Tax reserves claimed in current year                             | T2S(13) | <hr/> – – |
| NET INCOME / LOSS FROM A BUSINESS         |                                                                  |         | <hr/> +/- |

## TAX SUMMARY - INCOME DETAILS

### INCOME FROM PROPERTY

|                                 |                                                                                                                     |   |     |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------|---|-----|
| 12(1)(c), (3)                   | Interest income                                                                                                     |   | +   |
| 12(1)(f)                        | Insurance proceeds expended                                                                                         |   | +   |
| 12(1)(g)                        | Royalties, payments based on production or use                                                                      |   | +   |
|                                 | Rental income                                                                                                       |   |     |
|                                 | Gross rents                                                                                                         | + |     |
|                                 | Expenses including Capital cost allowances (CCA)                                                                    | - | +/- |
|                                 | Dividends from Canadian corporations                                                                                |   |     |
| 12(1)(j)                        | Cash dividends received                                                                                             | + |     |
| 82(1)                           | Gross-up of dividends (eligible) for individuals                                                                    | + |     |
| 82(1)                           | Gross-up of dividends (non-eligible) for individuals                                                                | + | +   |
|                                 | Stock dividends                                                                                                     |   | +   |
| 83(2)                           | Capital dividends                                                                                                   |   | +   |
|                                 | Mutual fund dividends                                                                                               | + | +   |
| 12(1)(k)                        | Dividends from other corporations                                                                                   |   | +   |
|                                 | Foreign non-business income                                                                                         |   | +   |
| 12(1)(l)                        | Partnership income (loss)                                                                                           |   | +/- |
| 12(1)(n, n.1, n.2, n.3)         | Employees profit sharing plan, benefit plan, Forfeited salary deferral amounts, Retirement compensation arrangement |   | +   |
| 12(1)(v)                        | Research and development deductions                                                                                 |   | +   |
| 12(1)(z.5)                      | TFSA amounts                                                                                                        |   | +   |
|                                 | Benefit conferred on shareholder                                                                                    |   |     |
| 15(1)                           | Benefits other than loans                                                                                           | + |     |
| 15(2)                           | Shareholder loans                                                                                                   | + | +   |
|                                 | Other income                                                                                                        |   | +   |
| 20(1)(c)                        | Interest deduction                                                                                                  |   | -   |
|                                 | Other deductions from income from property                                                                          |   | -   |
| NET INCOME / LOSS FROM PROPERTY |                                                                                                                     |   | +/- |

## TAX SUMMARY - INCOME DETAILS

### OTHER SOURCES OF INCOME

|                     |                                                              |   |
|---------------------|--------------------------------------------------------------|---|
| 56(1)(a, a.1, z.3), | Pension benefits (OAS, CPP/QPP, provincial, RPP, RCA, other) | + |
| 56(1)(a.2)          | Pension income reallocation                                  | + |
| 57, 58              | Retiring allowance                                           | + |
|                     | Death benefit                                                | + |
|                     | Unemployment insurance (EI) benefits                         |   |
| 56(1)(b, c.2), 56.1 | Support payment                                              | + |
| 56(1)(d, d.2)       | Annuity payments and other annuities                         | + |
| 56(1)(e, f)         | Disposition of income-averaging annuity contract             | + |
| 56(1)(g)            | Supplementary unemployment benefit plan                      | + |
| 56(1)(h)            | Registered retirement savings plan (RRSP)                    | + |
| 56(1)(h.1,h.2)      | Home buyers' plan and Lifelong learning plan                 | + |
| 56(1)(i)            | Deferred profit sharing plan (DPSP)                          | + |
| 56(1)(t)            | Registered retirement income fund (RRIF)                     | + |
| 56(1)(j)            | Life insurance policy proceeds                               | + |
| 56(1)(k)            | Apprentice tools, re proceeds                                | + |
| 56(1)(l, l.1)       | Legal expenses repayment                                     | + |
| 56(1)(n), (3)       | Scholarships, bursaries, apprenticeship grants, etc.         | + |
| 56(1)(o)            | Research grants (net)                                        | + |
| 56(1)(p)            | Refund of scholarships, bursaries and research grants        | + |
| 56(1)(q)            | Registered education savings plan payments (RESP)            | + |
| 56(1)(q.1)          | Registered disability savings plan payments (RDSP)           | + |
| 56(1)(r)            | Financial assistance payments                                | + |
| 56(1)(s)            | Grants under prescribed programs payments                    | + |
| 56(1)(u)            | Social assistance payments                                   | + |
| 56(1)(v)            | Worker's compensation payments                               | + |
| 56(1)(w)            | Salary deferral arrangement                                  | + |
| 56(1)(x, y,z)       | Retirement compensation arrangement (RCA)                    | + |
| 56(1)(z.4)          | Tax informant program (CRA's Offshore Program)               | + |
| 56(2)               | Indirect payments                                            | + |
|                     | Retroactive lump-sum payments                                | + |
|                     | Other                                                        | + |

### OTHER SOURCES OF INCOME

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## TAX SUMMARY - INCOME DETAILS

### NET TAXABLE CAPITAL GAINS

|                                                             |                                                   |         |       |
|-------------------------------------------------------------|---------------------------------------------------|---------|-------|
| sections 38-55                                              | Taxable capital gains                             | (A)     | +     |
| Net taxable capital gains on listed personal property (LPP) |                                                   |         |       |
|                                                             | Taxable capital gain on LPP                       | (B)     | +     |
|                                                             | Allowable capital loss on LPP                     | (C)     | (-)   |
|                                                             | Less: Net capital losses carryovers on LPP        | (D)     | (-)   |
|                                                             | Net taxable capital gain on LPP                   | (B-C-D) | (E) + |
|                                                             |                                                   | (A+E)   | (F) + |
| Less:                                                       |                                                   |         |       |
|                                                             | Allowable capital losses                          | (G)     | -     |
|                                                             | Less: Allowable business investment losses (ABIL) | (H)     | (-)   |
|                                                             | (Allowable capital losses other than ABIL)        | (G-H)   | (I) - |
| NET TAXABLE CAPITAL GAINS (positive or 0)                   |                                                   | (F-I)   | (J) + |

| Details | Taxable capital gain (TCG) / Allowable capital loss (ACL) | <u>TCG</u> | <u>ACL</u> |
|---------|-----------------------------------------------------------|------------|------------|
|         | Proceeds of disposition                                   | +          | +          |
|         | Adjusted cost base                                        | -          | -          |
|         | Disposition costs                                         | -          | -          |
|         | Gain / Loss                                               | +          | -          |
|         | Exemption (ex: principal residence), if any               | -          |            |
|         | Reserve, if any                                           | -          |            |
|         | Capital gain / Capital loss                               | +          | -          |
|         | Taxable capital gain / Allowable capital loss (1/2)       | +          | -          |

## TAX SUMMARY - INCOME DETAILS

### OTHER DEDUCTIONS

|                                               |                                                                                                                                                                            |   |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| 60(1)(a)                                      | Capital element of annuity payments                                                                                                                                        | — |
| 60(1)(b, c.2), 60.1                           | Support payment (child and other), Repayment                                                                                                                               | — |
| 60(1)(c), 60.03                               | Pension income reallocation                                                                                                                                                | — |
| 60(1)(d)                                      | Interest on death duties                                                                                                                                                   | — |
| 60(1)(e)                                      | CPP/QPP contributions on self-employed earnings                                                                                                                            | — |
| 60(1)(i)                                      | Payments or payment under RRSP or RRIF                                                                                                                                     | — |
| 60(1)(j, j.01, j.02)                          | Transfer of superannuation benefits / surplus / RPP                                                                                                                        | — |
| 60(1)(j.1)                                    | Transfer of retiring allowances                                                                                                                                            | — |
| 60(1)(j.2)                                    | Transfer to spousal RRSP                                                                                                                                                   | — |
| 60(1)(l)                                      | Transfer of refund of premiums under RRSP                                                                                                                                  | — |
| 60(1)(j.02)                                   | Payment to registered pension plan (RPP)                                                                                                                                   | — |
| 60(1)(j.03, 04, n, p, q, s, v.1, x,z.1), 60.2 | Repayments, overpayments, refunds (pension benefits, apprenticeship grants, income payments, policy loan, UI, EI, RCA, CESeducation, CDSdisability, tax informant program) | — |
| 60(1)(m)                                      | Payments to RDSP                                                                                                                                                           | — |
| 60(1)(m.1)                                    | Succession duties                                                                                                                                                          | — |
| 60(1)(o, o.1)                                 | Legal expenses                                                                                                                                                             | — |
| 60(1)(t, u)                                   | RCA distributions and dispositions                                                                                                                                         | — |
| 60(1)(v)                                      | Contribution to a provincial pension plan                                                                                                                                  | — |
| 60(1)(w)                                      | Tax on Old Age Security benefits (Part I.2)                                                                                                                                | — |
| 61, 61.1                                      | Payment made as consideration for income-averaging annuity                                                                                                                 | — |
| 62, 64.1                                      | Moving expenses                                                                                                                                                            | — |
| 63, 64.1                                      | Child care expenses                                                                                                                                                        | — |
| 64, 64.1                                      | Disability supports deduction                                                                                                                                              | — |
| 65                                            | Allowance for oil or gas well, mine or timber limit                                                                                                                        | — |
| 66, 66.1-66.8                                 | Exploration and development expenses                                                                                                                                       | — |
|                                               | Other                                                                                                                                                                      | — |

### OTHER DEDUCTIONS