

### Instructions for Catherine Casey

1. Go to [www.ufile.ca](http://www.ufile.ca) or Google "UFile" and register for a FREE account. Click on the button that says "Start your return online for free" on the left.
2. Log in and begin filling out a tax return for Catherine Casey, a high school student. Create a new 2015 tax return. Then "launch" it.
3. **Important! DO NOT SUBMIT THIS TO THE GOVERNMENT!** This is only a school activity and we are using professional software that is used by Canadians to file their taxes – FOR REAL. I repeat, **DO NOT SUBMIT THIS THROUGH NET-FILE to the Canadian Government.**
4. Using the information provided and following the UFile prompts, complete the tax return. Keep on going until you reach the "Review" Tab (step 3 on the top tool bar). The summary will show the calculation for the total refund or balance owing amount.
5. Show Mr. Yu this **refund or balance owing amount** for grading.

### Additional Information:

1. Do not feel compelled to fill in all the blanks when completing this tax return. Every Canadian uses this to fill out their taxes. Not all fields apply to you.
2. It is imperative that you answer the Interview Questions correctly. If you don't do this step correctly, certain tax forms will not show up and you will not be able to complete your tax return.
3. For this exercise, use the following information:
  - a. Her address is 123 Main Street Vancouver, BC X0X 0X0
  - b. This is her first job and is her first time filing a tax return
  - c. Say "yes" to applying for GST/HST credit (because she is a low income earner)
  - d. DO NOT share your information with Elections Canada.
  - e. DO NOT Net-File this tax return. Instead, select the option which reads, "I will mail it"
  - f. Use 000-000-000 as your social insurance number (SIN)
  - g. Tips are considered employment income. You must declare it in your income tax.



# Exercise 1 – High school student

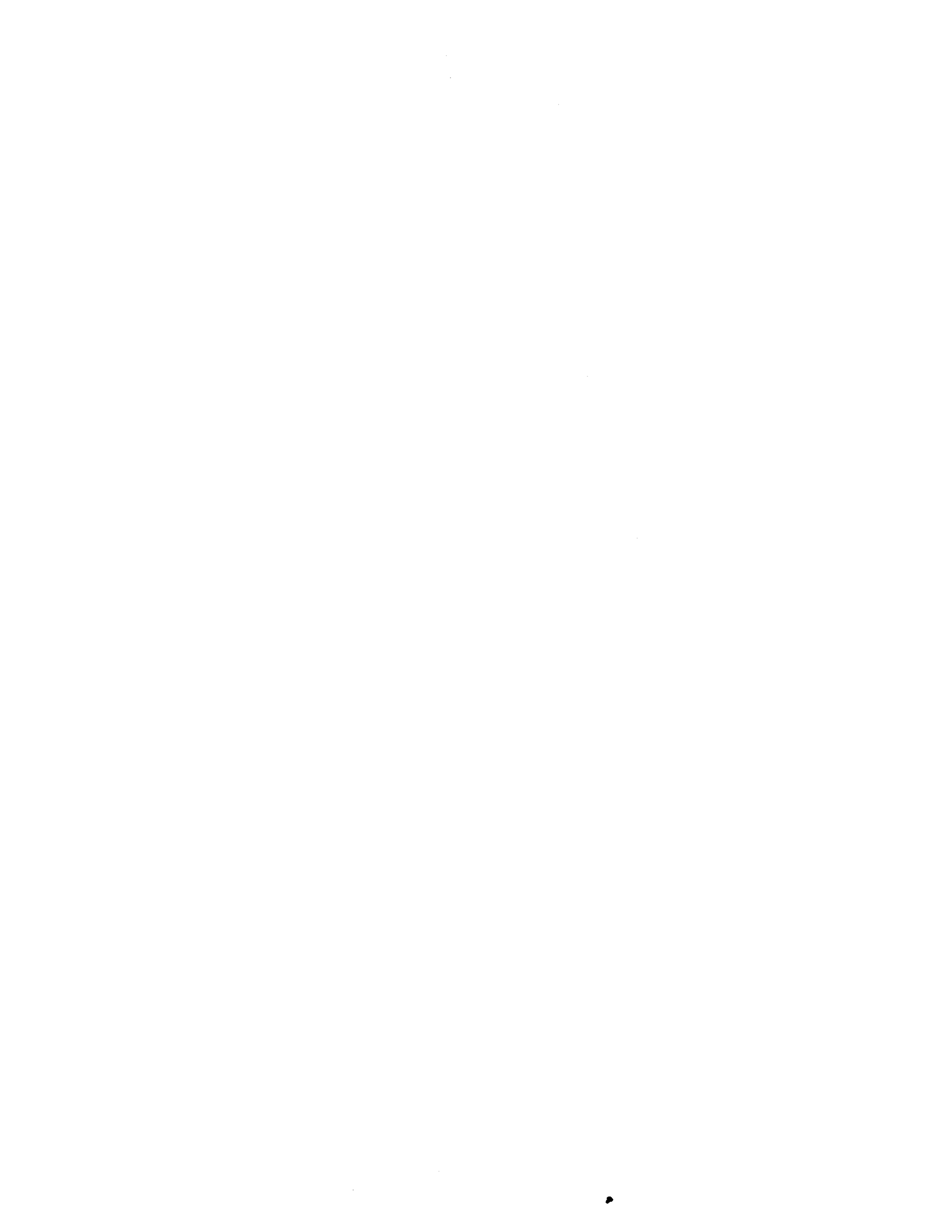
- Catherine Casey was born on November 13, 1999.
- She lives at home with her parents.
- She works part-time at Best Bookstore and Mario's Pizzeria.
- Last year she earned \$300 in tips from Mario's Pizzeria (not on T4 slip).
- In February, Catherine received the attached information slips.

## To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- If province of residence is Quebec: use Exercise 2 – High school student (Quebec)

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur <div style="text-align: center; font-weight: bold; font-size: 1.2em;">BEST BOOKSTORE</div>			Canada Revenue Agency Agence du revenu du Canada Year / Année: <span style="border: 1px solid black; padding: 2px 10px;">2016</span>	<h2 style="margin: 0;">T4</h2> <h3 style="margin: 0;">Statement of Remuneration Paid</h3> <h3 style="margin: 0;">État de la rémunération payée</h3>											
54 Employer's account number / Numéro de compte de l'employeur _____	Social insurance number / Numéro d'assurance sociale 12 <span style="border: 1px solid black; padding: 2px 10px;">000 000 000</span>	Exempt – Exemption CPP/QPP EI PPIP 28 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <small>RPC/RRQ AE RPAP</small>	Province of employment / Province d'emploi 10 _____	Employment income – line 101 / Revenus d'emploi – ligne 101 14 <span style="border: 1px solid black; padding: 2px 10px;">3,600 00</span>	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437 22 <span style="border: 1px solid black; padding: 2px 10px;">150 00</span>										
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées)    First name – Prénom    Initial – Initiale <div style="border: 1px solid black; padding: 5px; display: flex; justify-content: space-between;"> <span><b>CASEY</b></span> <span><b>Catherine</b></span> </div> 123 Main Street City, Province X0X 0X0	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308 16 _____	EI insurable earnings / Gains assurables d'AE 24 _____	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308 17 _____	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ 26 <span style="border: 1px solid black; padding: 2px 10px;">0 00</span>	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312 18 <span style="border: 1px solid black; padding: 2px 10px;">67 68</span>	Union dues – line 212 / Cotisations syndicales – ligne 212 44 _____									
RPP contributions – line 207 / Cotisations à un RPA – ligne 207 20 _____	Charitable donations – line 349 / Dons de bienfaisance – ligne 349 46 _____	Pension adjustment – line 206 / Facteur d'équivalence – ligne 206 52 _____	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB 50 _____	Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso 55 _____	PPIP insurable earnings / Gains assurables du RPAP 56 _____										
Other information (see over) Autres renseignements (voir au verso)	Box – Case    Amount – Montant <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; height: 20px;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> </table>					Box – Case    Amount – Montant <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; height: 20px;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> </table>					Box – Case    Amount – Montant <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; height: 20px;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> </table>				





Canada Revenue Agency / Agence du revenu du Canada

**T4**

**Statement of Remuneration Paid / État de la rémunération payée**

Year / Année: **2016**

Employer's name – Nom de l'employeur  
**MARIO'S PIZZERIA**

54 Employer's account number / Numéro de compte de l'employeur

Social insurance number / Numéro d'assurance sociale: **000 000 000**

Exempt – Exemption:  CPP/QPP,  EI,  PPIP  
RPC/RRQ AE RPAP

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées): **CASEY**  
First name – Prénom: **Catherine**  
Initial – Initiale:

**123 Main Street**  
**City, Province X0X 0X0**

14	Employment income – line 101 / Revenus d'emploi – ligne 101	<b>2,600 00</b>	22	Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437	<b>101 00</b>
10	Province of employment / Province d'emploi		24	EI insurable earnings / Gains assurables d'AE	
16	Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308		26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	<b>0 00</b>
17	Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308		29	Employment code / Code d'emploi	
18	Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312	<b>48 88</b>	44	Union dues – line 212 / Cotisations syndicales – ligne 212	
20	RPP contributions – line 207 / Cotisations à un RPA – ligne 207		46	Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
52	Pension adjustment – line 206 / Facteur d'équivalence – ligne 206		50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
55	Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		56	PPIP insurable earnings / Gains assurables du RPAP	

Other information (see over)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
Autres renseignements (voir au verso)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

T4 (19) Protected B when completed / Protégé B une fois rempli

