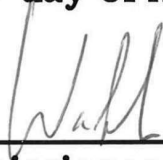


**This is Exhibit "B"**  
**to the Affidavit of**  
**Jonathan William Kiska**  
**sworn before me at Ottawa, Ontario,**  
**this 29<sup>th</sup> day of August, 2018.**

A handwritten signature in dark ink, appearing to be 'Wahl', is written over a horizontal line.

**A Commissioner, etc.**

## Notice details

JOHN W KISKA  
1244 LAMPMAN CRES  
OTTAWA ON K2C 1P8

Social insurance number XXX XX8 834

Tax year 2016

## Tax assessment

We calculated your taxes using the amounts below. The following summary is based on the information we have or you gave us.

We may review your return later to verify income you reported or deductions or credits you claimed. For more information, go to [cra.gc.ca/reviews](http://cra.gc.ca/reviews). Keep all your slips, receipts, and other supporting documents in case we ask to see them.

## Summary

Line	Description	\$ Final amount	CR/DR
150	Total income	81,539	
236	Net income	81,539	
260	Taxable income	81,539	
350	Total federal non-refundable tax credits	1,895	
6150	Total Ontario non-refundable tax credits	505	
420	Net federal tax	4,405.20	
428	Net Ontario tax	2,928.77	
435	Total payable	7,333.97	
437	Total income tax deducted	0.00	
476	Tax paid by instalments	5,920.52	
482	Total credits	5,920.52	
	Total payable minus Total credits	1,413.45	DR
	Penalties	98.94	DR
	Instalment interest	34.27	DR
	Arrears interest	39.92	DR
	Balance from this assessment	1,586.58	DR
	<b>Balance due</b>	<b>1,586.58</b>	<b>DR</b>

## Explanation of changes and other important information

We recalculated your federal non-refundable tax credits and changed your total on line 350 from \$1,721 to \$1,895.

Based on the employment income you reported, we gave you a federal Canada employment amount of \$1,161. For more information, see the explanation for line 363 in the *General Income Tax and Benefit Guide*.

**Notice details**

<b>Social insurance number</b>	XXX XX8 834
<b>Tax year</b>	2016

JOHN W KISKA  
1244 LAMPMAN CRES  
OTTAWA ON K2C 1P8

Because of a calculation error, we changed your Ontario tax from \$750.00 to \$2,928.77. Your total payable has also changed.

We changed your federal tax payable to \$4,405.20 which includes a change to your total federal non-refundable tax credits. As a result, your total payable has changed.

We changed your Ontario dividend tax credit to \$3,228.35. This tax credit is a percentage of the taxable amount of dividends from taxable Canadian corporations.

We charged you a late-filing penalty of \$98.94. This is 7% of your unpaid tax as of April 30, 2017. The penalty is included in the amount on the "Penalties" line in the "Summary" area.

Our records show that you had to pay instalments totalling \$7,333.96 for the 2016 tax year. We charged you instalment interest because at least one of your payments was not enough or late.

Your balance due includes arrears interest compounded daily at a set rate. We calculated this interest from the due date of your balance to the date of this notice.

You can avoid more interest if you pay the balance due by November 22, 2017.

## Notice details

JOHN W KISKA  
1244 LAMPMAN CRES  
OTTAWA ON K2C 1P8

Social insurance number XXX XX8 834

Tax year 2016

### RRSP/PRPP deduction limit statement

For more information about the details listed below or how employer contributions to a PRPP or group RRSP will affect your contribution room for the year, go to [cra.gc.ca/rrsp](http://cra.gc.ca/rrsp) or refer to Guide T4040, *RRSPs and Other Registered Plans for Retirement*.

Description	\$ Amount
RRSP/PRPP deduction limit for 2016	11,123
<b>Minus:</b> Employer's PRPP contributions for 2016	0
<b>Minus:</b> Allowable RRSP/PRPP contributions deducted for 2016	0
<b>Plus:</b> 18% of 2016 earned income, up to a maximum of \$26,010	225
<b>Minus:</b> 2016 pension adjustment	0
<b>Minus:</b> 2017 net past service pension adjustment	0
<b>Plus:</b> 2017 pension adjustment reversal	0
<b>RRSP/PRPP deduction limit for 2017</b>	<b>11,348</b>
<b>Minus:</b> Unused RRSP/PRPP contributions previously reported and available to deduct for 2017	0
<b>Available contribution room for 2017</b>	<b>11,348</b>

**Note:** If your available contribution room is a negative amount (shown in brackets), you have no contribution room available for 2017 and may have over contributed to your RRSP/PRPP. If this is the case, you may have to pay tax on any excess contributions.

**T1 GENERAL 2016****Income Tax and Benefit Return****Step 1 – Identification and other information**

ON 8

**Identification**

Print your name and address below.

First name and initial

John W.

Last name

Kiska

Mailing address: Apt No – Street No Street name

1244 Lampman Crescent

PO Box

RR

City

Ottawa

Prov./Terr.

O N

Postal code

K 2 C 1 P 8

**Information about you**

Enter your social insurance number (SIN):

4 6 2 6 3 8 8 3 4

Enter your date of birth:

Year Month Day  
1 9 6 0 0 9 2 9

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐**Is this return for a deceased person?**

If this return is for a deceased person, enter the date of death:

Year Month Day

**Marital status**

Tick the box that applies to your marital status on December 31, 2016:

- 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 2016 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 2016:

1 ☐

Do not use this area

**Information about your residence**

Enter your province or territory of residence on December 31, 2016:

Ontario

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

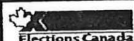
If you were self-employed in 2016, enter the province or territory of self-employment:

Ontario

If you became or ceased to be a resident of Canada for income tax purposes in 2016, enter the date of:

Month Day  
entry

or

Month Day  
departure**Elections Canada** (For more information, see page 19 in the guide.)

A) Do you have Canadian citizenship?

Yes ☒ 1 No ☐ 2

Answer the following question only if you have Canadian citizenship.

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 ☐ 2Your authorization is valid until you file your next tax 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, registered political parties, and candidates at election time.

Do not use this area

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## Step 1 – Identification and other information (continued)

Protected B when completed **2**

### Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2016, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. 266 Yes ☐ 1 No ☒ 2

If yes, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2016, see "Other foreign property" in the guide.

## Step 2 – Total income

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

When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Employment income (box 14 of all T4 slips)	101	1,250	00
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (see line 101 in the guide)	103		
Other employment income	104 +		
Old age security pension (box 18 of the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation	115 +		
Elected split pension amount (attach Form T1032)	116 +		
Universal child care benefit (UCCB)	117 +		
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (attach Schedule 4)	120 +	75,318	75
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)	121 +		
Net partnership income: limited or non-active partners only	122 +		
Registered disability savings plan income	125 +		
Rental income: Gross 160	Net 126 +		
Taxable capital gains (attach Schedule 3)	127 +		
Support payments received: Total 156	Taxable amount 128 +		
RRSP income (from all T4RSP slips)	129 +	4,971	75
Other income: Specify:	130 +		
Self-employment income:			
Business income: Gross 162	Net 135 +		
Professional income: Gross 164	Net 137 +		
Commission income: Gross 166	Net 139 +		
Farming income: Gross 168	Net 141 +		
Fishing income: Gross 170	Net 143 +		
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146 (see line 250 in the guide).	=	147 +	
Add lines 101, 104 to 143, and 147.	This is your total income. 150 =	81,540	50

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

### Step 3 – Net income

Enter your **total income** from line 150.

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		150	81,540	50	
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 attach receipts)	208 +					
PRPP employer contributions (amount from your PRPP contribution receipts)	205					
Deduction for elected split-pension amount (attach 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 (attach 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 (attach Schedule 4)			221 +			
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381; whichever applies)			222 +			
Exploration and development expenses (attach Form T1229)			224 +			
Other employment expenses			229 +			
Clergy residence deduction			231 +			
Other deductions Specify:			232 +			
Add lines 207, 208, 210 to 224, 229, 231, and 232.			233 =			
Line 150 minus line 233 (if negative, enter "0")		This is your net income before adjustments.	234 =			
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.			235 =			
Line 234 minus line 235 (if negative, enter "0")		If you have a spouse or common-law partner, see line 236 in the guide.	This is your net income.	236 =	81,540	50

### Step 4 – 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 (attach Form T2222)	255 +				
Additional deductions Specify:	256 +				
Add lines 244 to 256.	257 =				
Line 236 minus line 257 (if negative, enter "0")		This is your taxable income.	260 =	81,540	50

### Step 5 – Federal tax and provincial or territorial tax

Use Schedule 1 to calculate your federal tax and Form 428 to calculate your provincial or territorial tax.

# Step 6 -- Refund or balance owing

Protected B when completed **4**

Net federal tax; enter the amount from line 64 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	4,579	11
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421 +		
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +		
Social benefits repayment (amount from line 235)	422 +		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +	750	00
Add lines 420, 421, 430, 422, and 428.	This is your total payable. 435 =	5,329	11

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) (attach Schedule 6)	453 +		
Refund of investment tax credit (attach Form T2038(IND))	454 +		
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +		
Employee and partner GST/HST rebate (attach Form GST370)	457 +		
Children's fitness tax credit	Eligible fees 458	x 15% =	459 +
Eligible educator school supply tax credit	Supplies expenses 468	x 15% =	469 +
Tax paid by instalments	476 +	5,920	52
Provincial or territorial credits (attach Form 479 if it applies)	479 +		
Add lines 437 to 479.	These are your total credits. 482 =	5,920	52
Line 435 minus line 482	This is your refund or balance owing.		5,920 52
			(591.41)

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	591.41	Balance owing 485	
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 <a href="http://cra.gc.ca/payments">cra.gc.ca/payments</a> . Your payment is due no later than April 30, 2017.			

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

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

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

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

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



## Ontario Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2016 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 John Kisk  
It is a serious offence to make a false return.

Telephone 613.723.0010 Date July 20, 2017

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

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

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

Do not use this area	487	488	486
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