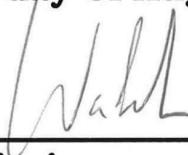


**This is Exhibit "C"
to the Affidavit of
Jonathan William Kiska
sworn before me at Ottawa, Ontario,
this 29th day of August, 2018.**

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

A Commissioner, etc.

Canada Revenue Agency
Agence du revenu du Canada**T1 GENERAL 2017****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 Cres.

PO Box

RR

City

Ottawa

Prov./Terr.

ON

Postal code

K2G1P8

Email addressI understand that by providing an email address, I am registering for online mail.
I have read and I accept the terms and conditions on page 17 of the guide.

Enter an email address:

Information about your residence

Enter your province or territory of residence on December 31, 2017:

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 2017, 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 2017, enter the date of:

Month Day
entry

or

Month Day
departure**Information about you**

Enter your social insurance number (SIN):

1462638034

Enter your date of birth:

Year Month Day
19600929

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, 2017.

- 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 2017 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 2017:

1 ☐

Do not use this area

**Elections Canada** (For more information, see page 19 in the guide.)A) Do you have Canadian citizenship?..... Yes ☒ 1 No ☐ 2
If yes, go to question B. If no, skip question B.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

172

171

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 2017, was more than CAN\$100,000?

See "Specified foreign property" in the guide for more information. 256 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 2017, 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	1250	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 +	134550	00
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 +	1471175
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 =	15071175

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.

150 150 711 | 15

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 and 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 =

150 711 | 15

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 =

150 711 | 15

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 62 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	14 053	34
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 =	14 803 00

Total income tax deducted	437	2,994	35
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 and box 209 of all T5013 slips)	456 +		
Employee and partner GST/HST rebate (attach Form GST370)	457 +		
Eligible educator school supply tax credit	Supplies expenses 468	× 15% =	469 +
Tax paid by instalments	476 +	7,090	00
Provincial or territorial credits (attach Form 479 if it applies)	479 +		
Add lines 437 to 479.	These are your total credits.	482 =	10,084 35
Line 435 minus line 482	This is your refund or balance owing.		4,718 65

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**

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

Balance owing **485** **4,718 65**

For more information on how to make your payment, see line 485 in the guide or go to canada.ca/payments. Your payment is due no later than April 30, 2018.

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 opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2017 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 484 above

Your donation to the Ontario opportunities fund

465

Net refund (line 1 minus line 2)

466

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 **613-723-0000** Date **July 10/18**

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 canada.ca/cra-info-source, Personal Information Bank CRA PPU 005.

Do not use this area

487

488

486

This is **Step 5** in completing your return. 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 \$11,635	300	11,635	00	1
Age amount (if you were born in 1952 or earlier) (use the federal worksheet)	(maximum \$7,225)	301	+		2
Spouse or common-law partner amount (attach Schedule 5)		303	+		3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (attach Schedule 5)		304	+		4
Amount for an eligible dependant (attach Schedule 5)		305	+	11,635	00
Canada caregiver amount for other infirm dependants age 18 or older (attach Schedule 5)		307	+		6
Canada caregiver amount for infirm children under 18 years of age					
Enter the number of children for whom you are claiming this amount	352	×	\$2,150	=	367
CPP or QPP contributions:					
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	+		8
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+		9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$836.19)		312	+		10
on self-employment and other eligible earnings (attach Schedule 13)		317	+		11
Volunteer firefighters' amount		322	+		12
Search and rescue volunteers' amount		395	+		13
Canada employment amount					
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,178)		363	+	1,178	00
Public transit amount (only claim amounts from January 1 to June 30, 2017)		364	+		15
Home accessibility expenses (attach Schedule 12)		398	+		16
Home buyers' amount		369	+		17
Adoption expenses		313	+		18
Pension income amount (use the federal worksheet)		314	+		19
Disability amount (for self) (claim \$8,113, or if you were under 18 years of age, use the federal worksheet)		316	+		20
Disability amount transferred from a dependant (use the federal worksheet)		318	+		21
Interest paid on your student loans		319	+		22
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+		23
Tuition amount transferred from a child		324	+		24
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		25
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2000 or later	330				26
Enter \$2,268 or 3% of line 236 of your return, whichever is less.					27
Line 26 minus line 27 (if negative, enter "0")					28
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+			29
Add lines 28 and 29.					30
Add lines 1 to 25, and line 30.					31
Federal non-refundable tax credit rate					32
Multiply line 31 by line 32.					33
Donations and gifts (attach Schedule 9)		349	+		34
Add lines 33 and 34.					35
Enter this amount on line 47 on the next page.					
Total federal non-refundable tax credits	350			3,667	20

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your taxable income from line 260 of your return.

Complete the appropriate column depending on the amount on line 36.	Line 36 is \$45,916 or less	Line 36 is more than \$45,916 but not more than \$91,831	Line 36 is more than \$91,831 but not more than \$142,353	Line 36 is more than \$142,353 but not more than \$202,800	Line 36 is more than \$202,800	
Enter the amount from line 36.				150 711 75		36
Line 37 minus line 38 (cannot be negative)	0.00	45,916.00	91,831.00	142,353.00	202,800.00	37
Multiply line 39 by line 40.	x 15%	x 20.5%	x 26%	x 29%	x 33%	38
				8418 75		39
				2441 43		40
	0.00	6,887.00	16,300.00	29,436.00	46,965.00	41
Add lines 41 and 42.				31 877 43		42
						43

Step 3 – Net federal tax

Enter the amount from line 43.	31 877 43	44
Federal tax on split income (from line 5 of Form T1206)	424 +	45
Add lines 44 and 45.	404 = 31 877 43	46
Enter your total federal non-refundable tax credits from line 35 on the previous page.	350 3 667 20	47
Federal dividend tax credit	425 + 14,156	48
Minimum tax carryover (attach Form T691)	427 +	49
Add lines 47, 48, and 49.	= 17 824 09	50
Line 46 minus line 50 (if negative, enter "0")	Basic federal tax 429 =	51
Federal foreign tax credit (attach Form T2209)	405 =	52
Line 51 minus line 52 (if negative, enter "0")	Federal tax 406 = 14 053 34	53
Total federal political contributions (attach receipts)	408	54
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410	55
Investment tax credit (attach Form T2038(IND))	412 +	56
Labour-sponsored funds tax credit (see lines 413 and 414 in the guide)		
Net cost of shares of a provincially registered fund	413	
Allowable credit	414 +	57
Add lines 55, 56, and 57.	416 =	58
Line 53 minus line 58 (if negative, enter "0")	417 =	59
If you have an amount on line 45 above, see Form T1206.		
Working income tax benefit advance payments received (box 10 of the RC210 slip)	415 +	60
Special taxes (see line 418 in the guide)	418 +	61
Add lines 59, 60, and 61.		
Enter this amount on line 420 of your return.	Net federal tax 420 = 14 053 34	62



Ontario Tax

Protected B when completed

ON428

T1 General - 2017

Complete this form and attach a copy to your return. For more information, see the related line in the forms book.

Step 1 - Ontario non-refundable tax credits

	For internal use only	5605			
Basic personal amount	claim \$10,171	5604	10171	00	1
Age amount (if born in 1952 or earlier) (use the <i>Provincial Worksheet</i>)	(maximum \$4,966)	5608	+		2
Spouse or common-law partner amount					
Base amount	9,500.00				
Minus: their net income from page 1 of your return	-				
Result: (if negative, enter "0")	=	(maximum \$8,636)	5612	+	3
Amount for an eligible dependant					
Base amount	9,500.00				
Minus: their net income from line 236 of their return	-				
Result: (if negative, enter "0")	=	(maximum \$8,636)	5616	+	4
Ontario caregiver amount (use the <i>Provincial Worksheet</i>)			5619	+	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)		5624	+		6
(amount from line 310 of your federal Schedule 1)		5626	+		7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)		5632	+		8
(amount from line 317 of your federal Schedule 1)		5629	+		9
Adoption expenses	(maximum \$12,409)	5633	+		10
Pension income amount	(maximum \$1,406)	5635	+		11
Disability amount (for self)					
(Claim \$8,217, or if you were under 18 years of age, use the <i>Provincial Worksheet</i>)		5644	+		12
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)		5649	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)		5652	+		14
Your tuition and education amounts (use and attach Schedule ON(S11))		5656	+		15
Tuition and education amounts transferred from a child		5660	+		16
Amounts transferred from your spouse or common-law partner (use and attach Schedule ON(S2))		5664	+		17
Medical expenses:					
(Read line 5868 in the forms book)	5669			18	
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	-			19	
Line 18 minus line 19 (if negative, enter "0")	=			20	
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5672	+		21	
Add lines 20 and 21.	5675	=		+	22
Add lines 1 to 17, and line 22.		5680	=		23
Ontario non-refundable tax credit rate			x	5.05%	24
Multiply line 23 by line 24.		5684	=		25
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	x 5.05% =			26	
Amount from line 17 of your federal Schedule 9	x 11.16% =	+		27	
Add lines 26 and 27.	5695	=		+	28
Add lines 25 and 28.					
Enter this amount on line 41.		Ontario non-refundable tax credits	6150	=	29
			513	63	

Continue on the next page.

Step 2 – Ontario tax on taxable income

Protected B when completed

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

If this amount is more than \$20,000, you **must** complete **Step 7 – Ontario health premium**.

Complete the appropriate column depending on the amount on line 30.	Line 30 is \$42,201 or less	Line 30 is more than \$42,201 but not more than \$84,404	Line 30 is more than \$84,404 but not more than \$150,000	Line 30 is more than \$150,000 but not more than \$220,000	Line 30 is more than \$220,000	
Enter the amount from line 30				150,711	75	31
Line 31 minus line 32 (cannot be negative)	0.00	42,201.00	84,404.00	150,000.00	220,000.00	32
	=	=	=	=	=	33
Multiply line 33 by line 34.	5.05%	9.15%	11.16%	12.16%	13.16%	34
	=	=	=	=	=	35
Add lines 35 and 36.	0.00	2,131.00	5,993.00	13,313.00	21,825.00	36
Ontario tax on taxable income	=	=	=	=	=	37

Step 3 – Ontario tax

Enter your **Ontario tax on taxable income** from line 37.

Enter your **Ontario tax on split income** from Form T1206.

Add lines 38 and 39.	13,406	84	38
	6151	+	39
	=		40

Enter your **Ontario non-refundable tax credits** from line 29.

Line 40 minus line 41 (if negative, enter "0")	-513	63	41
	=	12,893	21
			42

Ontario minimum tax carryover:

Enter the amount from line 42.

Enter your **Ontario dividend tax credit** from line 6152 of the *Provincial Worksheet*.

Line 43 minus line 44 (if negative, enter "0").

Amount from line 427 of your federal Schedule 1 $\times 33.67\% =$

Enter the amount from line 45 or 46, whichever is less.

Line 42 minus line 47 (if negative, enter "0")

Ontario surtax

Enter the amount from line 48.

Enter the amount from line 39.

Line 49 minus line 50 (if negative, enter "0")

Complete lines 52 to 54 only if the amount on line 51 is **more than \$4,556**.

Otherwise, enter "0" on line 54 and continue completing the form.

(Line 51 minus \$4,556) $\times 20\%$ (if negative, enter "0")	=		52
(Line 51 minus \$5,831) $\times 36\%$ (if negative, enter "0")	=		53
Add lines 52 and 53.	+		54
Add lines 48 and 54.	=		55

Ontario dividend tax credit

Enter your **Ontario dividend tax credit** from line 6152 of the *Provincial Worksheet*.

Line 55 minus line 56 (if negative, enter "0")

Ontario additional tax for minimum tax purposes

If you entered an amount other than "0" on line 95 of Form T691, enter your **Ontario additional tax for minimum tax purposes** from line 58 of the *Provincial Worksheet*.

Add lines 57 and 58.

	6152	-	13,455	20	56
	=				57
	+				58
	=		00	00	59

Continue on the next page.

Enter the amount from line 59 on the previous page.

06 | 60 60

Step 4 – Ontario tax reduction

Enter "0" on line 67 if any of the following apply to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2017;
- There is an amount on line 58;
- The amount on line 60 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 61 to 67 to calculate your Ontario tax reduction.

Basic reduction

235 | 00 61

If you had a spouse or common-law partner on December 31, 2017, only the individual with the **higher net income** can claim the amounts on lines 62 and 63.

Reduction for dependent children born in 1999 or later

Number of dependent children 6269 × \$434 = + 62

Reduction for dependants with a mental or physical impairment

Number of dependants 6097 × \$434 = + 63

Add lines 61, 62, and 63.

= 64

Enter the amount from line 64.

× 2 = 65

Enter the amount from line 60.

- 66

Line 65 minus line 66 (if negative, enter "0")

Ontario tax reduction claimed

= 67

Line 60 minus line 67 (if negative, enter "0")

= 68

Step 5 – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

Line 68 minus line 69 (if negative, enter "0")

- 69
= 70**Step 6 – Community food program donation tax credit for farmers**

Enter the amount of qualifying donations that have also been claimed as charitable donations

6098 × 25% =

Line 70 minus line 71 (if negative, enter "0")

- 71
= 72**Step 7 – Ontario health premium**If your taxable income (from line 30) is not more than \$20,000, enter "0".
Otherwise, enter the amount calculated in the chart on the next page.

Ontario health premium

+ 73

Add lines 72 and 73.

Enter the result on line 428 of your return.

Ontario tax

= 750 | 00 74

Continue on the next page.

Ontario Health Premium

Enter your **taxable income** from line 30.

150 771 | 75 1

Go to the line that corresponds to your taxable income.

- If there is an Ontario health premium amount on that line, enter that amount on line 73.
- Otherwise, enter your taxable income in the first box, complete the calculation, and enter the result on line 73.

Taxable income	Ontario health premium
not more than \$20,000	\$0
more than \$20,000, but not more than \$25,000 $\square - \$20,000 = \square \times 6\% = \square$	
more than \$25,000, but not more than \$36,000	\$300
more than \$36,000, but not more than \$38,500 $\square - \$36,000 = \square \times 6\% = \square + \$300 = \square$	
more than \$38,500, but not more than \$48,000	\$450
more than \$48,000, but not more than \$48,600 $\square - \$48,000 = \square \times 25\% = \square + \$450 = \square$	
more than \$48,600, but not more than \$72,000	\$600
more than \$72,000, but not more than \$72,600 $\square - \$72,000 = \square \times 25\% = \square + \$600 = \square$	
more than \$72,600, but not more than \$200,000	\$750
more than \$200,000, but not more than \$200,600 $\square - \$200,000 = \square \times 25\% = \square + \$750 = \square$	
more than \$200,600	\$900

See the privacy notice on your return.

Provincial Worksheet (continued)

Protected B when completed

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount

If the dependant was under 18 years of age on December 31, 2017, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was 18 years of age or older, enter "0".

Add lines 1 and 2.

Total of amounts your dependant can claim on lines 5804 to 5836 of his or her Form ON428

Add lines 3 and 4.

Dependant's taxable income (line 260 of his or her return)

Allowable amount for this dependant: line 5 minus line 6 (if negative, enter "0")

Enter on line 5848 of Form ON428 the amount from line 3 or line 7, whichever is less.

Enter on line 5848 of Form ON428 the total amount claimed for all disabled dependants.

If at the end of the year you and your dependant were not residents of the same province or territory, special rules may apply. Contact the Canada Revenue Agency to determine the amount you can claim.

8,217	00	1
+		2
=		3
+		4
=		5
-		6
=		7

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant

Enter \$2,302 or 3% of the dependant's net income (line 236 of his or her return), whichever is less.

Line 1 minus line 2 (if negative, enter "0")

(maximum \$12,409)

Enter on line 5872 of Form ON428 the total amount claimed for all other dependants.

		1
-		2
=		3

Line 6152 – Ontario dividend tax credit

Calculate the amount to enter on line 6152 of Form ON428 by completing one of the following two calculations:

- If you entered an amount on line 120 but no amount on line 180 of your return, complete the following:

Line 120 of your return

134 550.00

x 10% =

13 455 00

Enter this amount on line 6152 of Form ON428.

- If you entered amounts on lines 180 and 120 of your return, complete the following:

Line 120 of your return

Line 180 of your return

Line 1 minus line 2

Add lines 3 and 5.

	1
-	2
=	4

x 4.2863% =

x 10% =

	3
+	5
=	6

Enter this amount on line 6152 of Form ON428.

T1-2017

Amounts for Spouse or Common-Law Partner and Dependants

Protected B when completed

Schedule 5

See the guide to find out if you can claim an amount on line 303, 304, 305, or 307 of Schedule 1. For each dependant claimed, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 303 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2017?

If **yes**, tick this box ☒ **5522** and enter the date of the change. ▶

Month	Day

Base amount

11,635	00	1
--------	----	---

If you are entitled to the **Canada caregiver amount** for your spouse or common-law partner, enter \$2,150 (see page 44 in the guide and line 304 below).

5109	+	2
------	---	---

Add lines 1 and 2:

=	3
---	---

Spouse's or common-law partner's net income from page 1 of your return

-	4
---	---

Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 303 of your Schedule 1.

=	5
---	---

Line 304 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

Complete this calculation **only** if you entered \$2,150 on line 5109 or line 5110 of this schedule for a person whose **net income is between \$6,902 and \$23,046**.

Base amount

23,046	00	1
--------	----	---

Net income of this person (line 236 of his or her return)

-	2
---	---

Line 1 minus line 2 (if negative, enter "0").

(maximum \$6,883)

=	3
---	---

If you claimed this person on line 303 or 305 of Schedule 1, enter the amount you claimed.

-	4
---	---

Allowable amount for this person: line 3 minus line 4 (if negative, enter "0").

Enter this amount on line 304 of your Schedule 1.

=	5
---	---

Line 305 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2017?

If **yes**, tick this box ☒ **5529** and enter the date of the change. ▶

Month	Day

Provide the requested information and complete the following calculation for this dependant.

First and last name: Sean Kiska	Year of birth: 2006	Relationship to you: Son	Is this dependant physically or mentally infirm? Yes ☐ No ☒
Address: 1244 Lampman Cres			

Base amount

11,635	00	1
--------	----	---

If you are entitled to the **Canada caregiver amount** for your dependant (other than your infirm child under 18 years of age), enter \$2,150 (see page 44 in the guide, read the note below, and see line 304 above).

5110	+	2
------	---	---

Add lines 1 and 2:

=	3
---	---

Dependant's net income (line 236 of his or her return)

5106	-	4
------	---	---

Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 305 of your Schedule 1.

=	11,635	00	5
---	--------	----	---

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you must claim the Canada caregiver amount on line 367, and not on line 5110.

Line 307 – Canada caregiver amount for other infirm dependants age 18 or older

(attach a separate sheet if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth:	Relationship to you:
Address:		

Base amount

23,046	00	1
--------	----	---

Infirm dependant's net income (line 236 of his or her return)

-	2
---	---

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0").

(maximum \$6,883)

=	3
---	---

Enter on line 307 of your Schedule 1 the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you are claiming an amount at this line:

5112	
------	--



Canada Revenue
Agency

Agence du revenu
du Canada

T5

Statement of Investment Income
État des revenus de placement

Year

2017

Année

Protected B / Protégé B
when completed / une fois rempli

Dividends from Canadian corporations – Dividendes de sociétés canadiennes		Federal credit – Crédit fédéral		Interest from Canadian sources		Capital gains dividends			
24 Actual amount of eligible dividends Montant réel des dividendes déterminés	25 Taxable amount of eligible dividends Montant imposable des dividendes déterminés	26 Dividend tax credit for eligible dividends Crédit d'impôt pour dividendes déterminés	13 Interest from Canadian sources Intérêts de source canadienne	18 Capital gains dividends Dividendes sur gains en capital					
10 Actual amount of dividends other than eligible dividends 65,000.00 Montant réel des dividendes autres que des dividendes déterminés	11 Taxable amount of dividends other than eligible dividends 76,050.00 Montant imposable des dividendes autres que des dividendes déterminés	12 Dividend tax credit for dividends other than eligible dividends 8,001.72 Crédit d'impôt pour dividendes autres que des dividendes déterminés	21 Report Code O Code du feuillet	22 Recipient identification number Numéro d'identification du bénéficiaire	23 Recipient type 1 Type de bénéficiaire				
Other information Autres renseignements		Box / Case		Amount / Montant		Box / Case		Amount / Montant	
Recipient's name (last name first) and address – Nom, prénom et adresse du bénéficiaire KISKA, JOHN 1244 LAMPMAN CR OTTAWA ON K2C1P8				Payer's name and address – Nom et adresse du payeur KISKA MANAGEMENT CONSULTANTS INC 1244 LAMPMAN CR OTTAWA ON K2C1P8					

Currency and identification codes
Codes de devise et d'identification

27

Foreign currency
Devises étrangères

28

Transit – Succursale

29

Recipient account
Numéro de compte du bénéficiaire

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration.
T5 (17)

Return with T5 Summary
À retourner avec le T5 Sommaire **1**



Canada Revenue
Agency

Agence du revenu
du Canada

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

T4RSP

Year
2017
Année

16 Annuity payments Paiements de rente	18 Refund of premiums Remboursement de primes	20 Refund of excess contributions Remboursement des cotisations excédentaires
28 Other Income or deductions Autres revenus ou déductions	30 Income tax deducted Impôt sur le revenu retenu 2,994.35	34 Amounts deemed received on death Montants réputés reçus au décès

22 Withdrawal and commutation payments
Retrait et paiements de conversion
14,971.75

25 LLP withdrawal
Retrait REEP

26 Amounts deemed received on deregistration
Montants réputés reçus lors de l'annulation de l'enregistrement

27 HBP withdrawal
Retrait RAP

35 Transfers on breakdown of marriage or common-law part
Transferts après rupture du mariage ou de l'union de fait

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

First Name
Prénom

Initials
Initiales

004225

JONATHAN KISKA
1244 LAMPMAN CRES.
OTTAWA ON K2C 1P8

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T4RSP (16)

24 Contributor spouse or common-law partner Yes Oui ☐ No Non ☒ Époux ou conjoint de fait cotisant	36 Spouse's or common-law partner's social insurance number* Numéro d'assurance sociale de l'époux ou du conjoint de fait*
12 Social insurance number* 462 638 834 Numéro d'assurance sociale*	14 Contract number 380-91971-18 Numéro de contrat
60 Name of payer (issuer) of plan - Nom du payeur (émetteur) du régime RBC DOMINION SECURITIES INC.	
61 Account Number 889767471RP0004 Numéro de compte	40 Tax-paid amount Montant libéré d'impôt

*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.

Protected B when completed / Protégé B une fois rempli
RC-16-421



Canada Revenue
Agency

Agence du revenu
du Canada

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

T4RSP

Year
2017
Année

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RC-16-421