



UFile 2019

Tax return for 2019 prepared for

Logan MacCallum

by *UFile for Windows*

Executive summary

for 2019 taxation year



	Taxpayer		
First name	Logan		
Last name	MacCallum		
Social insurance number	557-950-771		
Date of birth	11-03-1993		
Province of residence	Ontario		
Street	626 County Road 10		
City	Vankleek Hill		
Province	Ontario		
Postal code	K0B 1R0		
Home phone number	8195070730		

Federal return

		Taxpayer		
Total income	15000	52,582		
Net income	23600	52,509		
Taxable income	26000	52,509		
Marginal tax rate		29%		
Average tax rate (total income taxes paid ÷ total income)		15.8%		
Total tax payable	43500	8,565		
Balance due (refund)	48400 or 48500	(914)		

Canada child benefit				
GST/HST credit				
Alternative minimum tax				
Total AMT credit to carry over				
Total RRSP deduction limit - 2020		9,465		
Unused RRSP contributions				
Cumulative net investment loss (CNIL)				
Total instalments payable in 2020				

Tax return Summary

for 2019 taxation year



Taxpayer

First name	Logan
Last name	MacCallum
Social insurance number	557-950-771
Date of birth	11-03-1993
Province of residence	Ontario
Street	626 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	8195070730

Federal return

Total income

Employment income	10100	Taxpayer	52,582	44
Add lines 10100, 10400 to 14300, and 14700.	This is your total income. 15000	=	52,582	44

Net income

Deduction for CPP and QPP enhanced contributions	22215 +	73	42	
	Add lines 20700 to 22400, 22900, 23100, and 23200.	23300	-	73
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments. 23400	=	52,509	02
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income. 23600	=	52,509	02

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income. 26000	=	52,509	02
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Federal non-refundable tax credits

Basic personal amount	30000		12,069	00
CPP or QPP contributions: through employment	30800 +		2,422	94
Employment Insurance premiums	31200 +		851	83
Canada employment amount	31260 +		1,222	00
Medical expenses for self, spouse or common-law partner, and your child	33099	342	64	
Minus: \$2,352 or 3% of line 23600, whichever is less	-	1,575	27	
	Add lines 30000 to 33200.	33500	=	16,565
	Multiply the amount on line 33500 by 15%.	33800	=	2,484
Total federal non-refundable tax credits:	add lines 33800 and 34900.	35000	=	2,484

Net federal tax

Tax on taxable income	(C)	8,145	20	
	Add lines (C) and 40424.	40400		8,145
Enter the amount from line 35000.	35000	2,484	87	
	Add lines 35000 to 40427.	-	2,484	87
	Basic federal tax (if negative, enter "0")	42900	=	5,660
	Federal tax	40600	=	5,660
	Line 40600 minus line 41600 (if negative, enter "0")	41700	=	5,660

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800.	42000	=	5,660
Provincial or territorial tax		42800 +		2,904
	This is your total payable. 43500	=	8,564	74
Total income tax deducted	43700	9,231	95	
Climate action incentive	45110 +	246	40	
	These are your total credits. 48200	-	9,478	35
	Line 43500 minus line 48200	=	(913)	61
	Refund 48400		913	61
	Balance owing 48500		0	00

Additional information

Marginal tax rate	29%
Average tax rate (total income taxes paid ÷ total income)	15.8%

Total RRSP deduction limit - 2020

9,464|76

T1 comparative summary - 2019



Name **Logan MacCallum**

SIN **557-950-771**

Date of birth **11-03-1993**

	2019	2018		2019	2018
Employment income	10100	52,582	Amount for children	30500	
Other employment income	10400		Canada caregiver amount, other dep.	30450	
Old age security pension	11300		CPP or QPP contributions - employment	30800	2,423
CPP or QPP benefits	11400		CPP or QPP contributions - self-employment	31000	
Other pensions or superannuation	11500		EI premiums - employment	31200	852
Elected split-pension amount	11600		EI premiums - self-employment	31217	
Universal child care benefit	11700		PPIP premiums paid	31205	
UCCB amount designated to a dependant	11701		PPIP premiums payable on employment inc.	31210	
Employment insurance and other benefits	11900		PPIP premiums payable on self-employment	31215	
Taxable amount of dividends	12000		Volunteer firefighters' amount	31220	
Taxable amount of dividends other than elig.	12010		Search and rescue volunteers amount	31240	
Interest and other investment income	12100		Canada employment amount	31260	1,222
Net partnership income	12200		Home buyers' amount	31270	
Registered disability savings plan income	12500		Home accessibility expenses	31285	
Net rental income	12600		Adoption expenses	31300	
Taxable capital gains	12700		Pension income amount	31400	
Taxable amount support payments received	12800		Disability amount (for self)	31600	
RRSP income	12900		Disability amount transferred from dependant	31800	
Other income	13000		Interest paid on your student loans	31900	
Tax. scholarship income and research grants	13010		Your tuition, education, and textbook amounts	32300	
Net business income	13500		Tuition amounts transferred from a child	32400	
Net professional income	13700		Amounts transferred from your spouse	32600	
Net commission income	13900		Medical expenses	33099	343
Net farming income	14100		Allowable medical expenses for other dep.	33199	
Net fishing income	14300		Medical deduction	33200	
Workers' compensation benefits	14400		Total	33500	16,566
Social assistance payments	14500		Total @ 15%	33800	2,485
Net federal supplements	14600		Donations and gifts	34900	
Total income	15000	52,582	Total federal non-refundable tax credits	35000	2,485
Pension adjustment	20600		Federal dividend tax credit	40425	
Registered pension plan deduction	20700		Minimum tax carryover	40427	
RRSP deduction	20800		Federal foreign tax credit	40500	0
Deduction for elected split-pension amount	21000		Federal tax	40600	5,660
Annual union, professional, or like dues	21200		Federal political contribution tax credit	41000	
Universal child care benefit repayment	21300		Investment tax credit	41200	
Child care expenses	21400		Labour-sponsored funds tax credit	41400	
Disability supports deduction	21500		Line 40600 - 41600	41700	5,660
Allowable deduction business investment loss	21700		CWB advance payments received	41500	
Moving expenses	21900		Net federal tax	42000	5,660
Allowable deduction support payments made	22000		CPP contributions payable self-employment	42100	
Carrying charges and interest expenses	22100		EI premiums payable on self-employment	42120	
Deduction for CPP or QPP contributions	22200		Social benefits repayment	42200	
Ded. for CPP/QPP enhanced contributions	22215	73	Provincial or territorial tax	42800	2,904
Deduction for PPIP premiums	22300		Yukon First Nations tax	43200	
Exploration and development expenses	22400		Total payable	43500	8,565
Other employment expenses	22900		Deducted at source	43700	9,232
Clergy residence deduction	23100		Transfer 45%	43800	
Other deductions	23200		Line 43700 - 43800	43900	
Social benefits repayment	23500		Quebec abatement	44000	
Net income	23600	52,509	First Nations abat.	44100	
Canadian Forces personnel and police ded.	24400		CPP overpayment	44800	
Security options deductions	24900		Employment insurance overpayment	45000	
Other payments deduction	25000		Climate action incentive	45110	246
Limited partnership losses of other years	25100		Refundable medical expense supplement	45200	
Non capital loss of other years	25200		Canada workers benefit	45300	
Net capital loss of other years	25300		Refund of investment tax credit	45400	
Capital gains deduction	25400		Part XII.2 trust tax credit	45600	
Northern residents deductions	25500		Employee and partner GST/HST rebate	45700	
Additional deductions	25600		School supply	46900	
Taxable income	26000	52,509	Tax paid by instalments	47600	
Basic personal amount	30000	12,069	Provincial or territorial credits	47900	
Age amount	30100		Total credits	48200	9,478
Spousal or common-law partner amount	30300		Refund	48400	914
Amount for an eligible dependant	30400		Balance owing	48500	
Canada caregiver amount	30425				

Assembly Instructions



Name: **Logan MacCallum**

SIN: 557-950-771

Assembling the federal tax return

If you file your tax return by mail, the attachments should be arranged in the order indicated below. You should also ensure that the return is signed where required.

Mail to...

If you do not know the address of your CRA district office, you can go to the CRA website

<https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html>

You only need to send to CRA those pages with [CRA] printed on the top left hand corner.

Order of assembly (per IC97-2):

- T1 General – Condensed**, pages 1 and 2. All other applicable enclosures should be attached horizontally to the **top left-hand corner of page T1-KFS of the condensed return.**
 - Information slips-T4, then all others in any order (NR4, T3, T5, etc.)
 - All other schedules (Not included in the **T1 General – Condensed**)
 - All other forms (Not included in the **T1 General – Condensed**)
 - All other receipts
- T1 General – Condensed**, page T1-KFS and page 3

The taxpayer should sign the following:

- T1 General – Condensed**, page 3

Income Tax and Benefit Return

**T1 GENERAL –
CONDENSED 2019**

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Before you start:

If you are filling out this return for a **deceased person**, make sure you enter **their information** in all the boxes in Step 1.

Step 1 – Identification and other information

Identification			
Print your name and address below.			
First name and initial			
Mr Logan			
Last name			
MacCallum			
Mailing address: Apt No. – Street No. Street name			
626 County Road 10			
PO Box	RR		
City	Prov./Terr.	Postal code	
Vankleek Hill	ON	K0B 1R0	

Information about you	
Enter your social insurance number (SIN):	557-950-771 Year Month Day
Enter your date of birth:	1993-03-11
Your language of correspondence: Votre langue de correspondance :	English Français <input checked="" type="checkbox"/> <input type="checkbox"/>

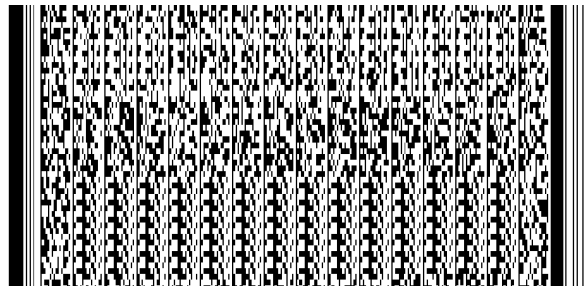
Is this return for a deceased person?	
Ensure the SIN information above is for the deceased person.	
If this return is for a deceased person , enter the date of death:	Year Month Day

Email address	
By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.	
Enter an email address:	

Marital status		
Tick the box that applies to your marital status on December 31, 2019:		
1 <input type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law	3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated	6 <input checked="" type="checkbox"/> Single

Information about your residence	
Enter your province or territory of residence on December 31, 2019 :	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 2019, enter the province or territory where your business had a permanent establishment:	
If you became or ceased to be a resident of Canada for income tax purposes in 2019 , enter the date of:	
entry	Month Day or departure Month Day


Information about your spouse or common-law partner (if you ticked box 1 or 2 above)	
Enter their SIN:	
Enter their first name:	
Enter their net income for 2019 to claim certain credits:	
Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:	
Enter the amount of UCCB repayment from line 21300 of their return:	
Tick this box if they were self-employed in 2019:	1 <input type="checkbox"/>
Do not use this area	



Do not use this area	17200					17100				
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Step 1 – Identification and other information (continued)

Please answer the following questions.

 **Elections Canada** (For more information, see "Elections Canada" under Step 1, 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 or, if you are aged 14 to 17, to update the Register of Future Electors? Yes 1 No 2

Your 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 lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

Indian Act – Exempt income

Tick this box if you have any income that is exempt under the Indian Act. 1
 For more information on this type of income, go to canada.ca/taxes-aboriginal-peoples.

If you **tick** the box, get and complete Form T90, Income exempt under the Indian Act. Complete this form so that the CRA can calculate your Canada Training Credit Limit for the 2020 tax year. The information you provide may also be used to calculate your Canada Workers Benefit for the 2019 tax year, if applicable.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, **26600** Yes 1 No 2
 at any time in 2019, was more than CAN\$100,000?

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Attach this form inside your return along with any other forms, schedules, information slips, receipts, and documents that you need to include.

T1-2019 T1-KFS

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	10100	52,582 44
	This is your total income. 15000	52,582 44

Net income

Deduction for CPP and QPP enhanced contributions on employment income	22215	73 42
	This is your net income. 23600	52,509 02

Taxable income

This is your taxable income. 26000	52,509 02
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Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount	30000	12,069 00
CPP or QPP contributions through employment from box 16 and box 17	30800	2,422 94
Employment insurance premiums through employment from box 18 and box 55	31200	851 83
Canada employment amount	31260	1,222 00
Medical expenses	33099	342 64
Non-refundable credit	33500	16,565 77
Net non-refundable credit	33800	2,484 87
Total federal non-refundable tax credits	35000	2,484 87

Federal schedules

Schedule 14

60100	224.00	60104	1
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Provincial and territorial forms

Form 428

56050		58040	10,582.00	58240	2,422.94	• 58300		851.83	• 58689	342.64
58800	13,856.77	58840	699.77	61500	699.77					

ON-BEN

61020	1	61060	1	61120	2,632.00
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Step 1 – Identification and other information (continued)

Please answer the following questions.



Elections Canada (For more information, see "Elections Canada" under Step 1, 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 or, if you are aged 14 to 17, to update the Register of Future Electors? Yes 1 No 2

Your 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 lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

Indian Act – Exempt income

Tick this box if you have any income that is exempt under the Indian Act.
For more information on this type of income, go to canada.ca/taxes-aboriginal-peoples. 1

If you **tick** the box, get and complete Form T90, Income Exempt under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2020 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2019 tax year, if applicable.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2019, was more than CAN\$100,000? **26600** Yes 1 No 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

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

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)		10100	52,582	44
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (See line 10100 in the guide.)	10130			
Other employment income		10400 +		
Old age security pension (box 18 of the T4A(OAS) slip)		11300 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400 +		
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410			
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)		11500 +		
Elected split-pension amount (Get and complete Form T1032.)		11600 +		
Universal child care benefit (UCCB) (See the RC62 slip.)		11700 +		
UCCB amount designated to a dependant	11701			
Employment insurance and other benefits (box 14 of the T4E slip)		11900 +		
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905			
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)		12000 +		
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010			
Interest and other investment income (Complete the Worksheet for the return.)		12100 +		
Net partnership income: limited or non-active partners only		12200 +		
Registered disability savings plan income (box 131 of the T4A slip)		12500 +		
Rental income	Gross 12599	Net 12600 +		
Taxable capital gains (Complete Schedule 3.)		12700 +		
Support payments received	Total 12799	Taxable amount 12800 +		
RRSP income (from all T4RSP slips)		12900 +		
Other income Specify:		13000 +		
Taxable scholarship, fellowships, bursaries, and artists' project grants		13010 +		
Self-employment income				
Business income	Gross 13499	Net 13500 +		
Professional income	Gross 13699	Net 13700 +		
Commission income	Gross 13899	Net 13900 +		
Farming income	Gross 14099	Net 14100 +		
Fishing income	Gross 14299	Net 14300 +		
Workers' compensation benefits (box 10 of the T5007 slip)	14400			
Social assistance payments	14500 +			
Net federal supplements (box 21 of the T4A(OAS) slip)	14600 +			
Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.)	=	▶ 14700+		
Add lines 10100, 10400 to 11400, 11500 to 11700, 11900, 12000, 12100 to 12500, 12600, 12700, 12800, 12900 to 13010, 13500, 13700, 13900, 14100, 14300, and 14700.		This is your total income. 15000 =	52,582	44

Step 3 – Net income

Enter your total income from line 15000 from the previous page.	15000	52,582	44
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) 20600			
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) 20700			
RRSP deduction (See Schedule 7 and attach receipts.) 20800 +			
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) 20810			
Deduction for elected split-pension amount (Get and complete Form T1032.) 21000 +			
Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 +			
Universal child care benefit repayment (box 12 of all RC62 slips) 21300 +			
Child care expenses (Get and complete Form T778.) 21400 +			
Disability supports deduction (Get and complete Form T929.) 21500 +			
Business investment loss Gross 21699 Allowable deduction 21700 +			
Moving expenses (Get and complete Form T1-M.) 21900 +			
Support payments made Total 21999 Allowable deduction 22000 +			
Carrying charges and interest expenses (Complete the Worksheet for the return.) 22100 +			
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.) 22200 +			
Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.) 22215 +	73	42	
Exploration and development expenses (Get and complete Form T1229.) 22400 +			
Other employment expenses 22900 +			
Clergy residence deduction (Get and complete Form T1223.) 23100 +			
Other deductions Specify: 23200 +			
Add lines 20700, 20800, 21000 to 21500, 21700, 21900, 22000, and 22100 to 23200. 23300 =	73	42	
Line 15000 minus line 23300 (if negative, enter "0")		-	73 42
This is your net income before adjustments. 23400 =		52,509	02
Social benefits repayment (If you reported income at line 11900 and the amount at line 23400 is greater than \$66,375, see the repayment chart on the back of your T4E slip. If you reported income on lines 11300 or 14600, and the amount at line 23400 is greater than \$77,580, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0".) 23500 -			
Line 23400 minus line 23500 (if negative, enter "0") This is your net income. 23600 =		52,509	02

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	24400		
Security options deductions	24900 +		
Other payments deduction (Claim the amount from line 14700, unless it includes an amount at line 14600. If so, see line 25000 in the guide.)	25000 +		
Limited partnership losses of other years	25100 +		
Non-capital losses of other years	25200 +		
Net capital losses of other years	25300 +		
Capital gains deduction (Get and complete Form T657.)	25400 +		
Northern residents deductions (Get and complete Form T2222.)	25500 +		
Additional deductions Specify:	25600 +		
Add lines 24400 to 25600.	25700 =		
Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income.	26000	= 52,509.02

Step 5 – Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount	claim \$12,069	30000	12,069	00	1
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	(maximum \$7,494)	30100	+		2
Spouse or common-law partner amount (Complete Schedule 5.)		30300	+		3
Amount for an eligible dependant (Complete Schedule 5.)		30400	+		4
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		30425	+		5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		30450	+		6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.	30499 × \$2,230 =	30500	+		7
Base CPP or QPP contributions:					
through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		30800	+	2,422	94 • 8
on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		31000	+		• 9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$860.22)		31200	+	851	83 • 10
on self-employment and other eligible earnings (Complete Schedule 13.)		31217	+		• 11
Volunteer firefighters' amount		31220	+		12
Search and rescue volunteers' amount		31240	+		13
Canada employment amount (Enter \$1,222 or the total of your employment income you reported on lines 10100 and 10400, whichever is less.)		31260	+	1,222	00 14
Home buyers' amount		31270	+		15
Home accessibility expenses (Complete the Worksheet for the return.)	(maximum \$10,000)	31285	+		16
Adoption expenses		31300	+		17
Pension income amount (Complete the Worksheet for the return.)	(maximum \$2,000)	31400	+		18
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Worksheet for the return.)		31600	+		19
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		31800	+		20
Interest paid on your student loans (See Guide P105.)		31900	+		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		32300	+		22
Tuition amount transferred from a child		32400	+		23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		32600	+		24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later	33099			342	64 25
Enter \$2,352 or 3% of line 23600, whichever is less.	-			1,575	27 26
Line 25 minus line 26 (if negative, enter "0")	=			0	00 27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for the return.)	33199	+			28
Add lines 27 and 28.	=			0	00 ▶ 29
Add lines 1 to 24, and line 29.		33500	=	16,565	77 30
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.		33800	=	2,484	87 32
Donations and gifts (Complete Schedule 9.)		34900	+		33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page. Total federal non-refundable tax credits		35000	=	2,484	87 34

Part B – Federal tax on taxable income

Enter your **taxable income** from line 26000. 52,509|02 35

Complete the appropriate column depending on the amount on line 35.	Line 35 is \$47,630 or less	Line 35 is more than \$47,630 but not more than \$95,259	Line 35 is more than \$95,259 but not more than \$147,667	Line 35 is more than \$147,667 but not more than \$210,371	Line 35 is more than \$210,371
Enter the amount from line 35.		52,509 02			
Line 36 minus line 37 (cannot be negative)	- 0 00	- 47,630 00	- 95,259 00	- 147,667 00	- 210,371 00
	=	= 4,879 02	=	=	=
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33%
	=	= 1,000 20	=	=	=
	+ 0 00	+ 7,145 00	+ 16,908 00	+ 30,535 00	+ 48,719 00
	=	=	=	=	=
Add lines 40 and 41.	=	= 8,145 20	=	=	=

Part C – Net federal tax

Enter the amount from line 42.		8,145 20	43
Federal tax on split income (Get and complete Form T1206.)	40424 +		•44
Add lines 43 and 44.	40400 =	8,145 20	▶ 8,145 20 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	35000	2,484 87	46
Federal dividend tax credit (See line 40425 in the guide.)	40425 +		•47
Minimum tax carryover (Get and complete Form T691.)	40427 +		•48
Add lines 46, 47, and 48.	=	2,484 87	▶ - 2,484 87 49
Line 45 minus line 49 (if negative, enter "0")		Basic federal tax 42900 =	5,660 33 50

Federal foreign tax credit (Get and complete Form T2209.)	40500 -		51
Line 50 minus line 51 (if negative, enter "0")	Federal tax 40600 =	5,660 33	52

Total federal political contributions (attach receipts)	40900		53
Federal political contribution tax credit (Complete the Worksheet for the return.)	(maximum \$650) 41000		•54
Investment tax credit (Get and complete Form T2038(IND).)	41200 +		•55
Labour-sponsored funds tax credit (See lines 41300 and 41400 in the guide.)			
Net cost of shares of a provincially registered fund	41300	Allowable credit 41400 +	•56
Add lines 54, 55, and 56.	41600 =		▶ - 57
Line 52 minus line 57 (if negative, enter "0")	41700 =	5,660 33	58
Canada workers benefit advance payments received (box 10 of the RC210 slip)	41500 +		•59
Special taxes (See line 41800 in the guide.)	41800 +		60
Add lines 58, 59, and 60.			
Enter this amount on line 42000 on the next page.		Net federal tax 42000 =	5,660 33 61

Step 6 – Provincial or territorial tax

Complete Form 428 to calculate your provincial tax.

T1-2019

Canada Pension Plan Contributions and Overpayment for 2019

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way to the federal plan. The enhancements are funded by additional enhanced contributions beginning in January 2019.

As an employee, your employer will already have deducted the contributions from your salary and wages. The contributions consist of a base and an enhanced amount. As a self-employed individual, you will calculate your required contributions (if any) on this schedule, which will include the base and the enhanced amounts.

Complete this schedule and **attach** it to your return to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2019 if you were a **resident of a province or territory other than Quebec** on December 31, 2019, and have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2019.

Part 1 – Complete this part if you are electing to stop contributing to the CPP or revoking a prior election.

Part 2 – Complete this part to determine the number of months for the CPP contributions calculation.

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. You must first complete **Part 3**.

For more information, see lines 22200, 22215, 30800, and 31000 in the guide.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2019 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2019 and elected in 2019 to stop paying CPP contributions or revoked in 2019 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to us and your employer(s).

If you had only **self-employment income** for 2019 and elect in 2019 to stop paying CPP contributions on your self-employment earnings, enter the month in 2019 for which you choose to start this election in **box 50372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 50372 because June is the sixth month of the year. If in 2019 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2019 for which you choose to revoke this election in **box 50374** below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income and self-employment income in 2019 and wanted to elect to stop paying CPP contributions in 2019, or to revoke in 2019 an election made in a prior year, you should have completed Form CPT30 in 2019. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2019 but your intent was to elect in 2019 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 50372 below**, or if you want to revoke in 2019 an election made in a prior year, enter the month you want to resume contributing in **box 50374** below. If you did not complete and submit Form CPT30 for 2019 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2019 on this schedule.

To be valid, an election or revocation that begins in 2019 must be filed on or before June 15, 2021.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 50372.

50372	Month
-------	-------

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 50374.

50374	Month
-------	-------

Part 2 – Determine the number of months for the CPP contributions calculation

Enter 12 in box A **unless** any of the situations below apply:

- if you turned 18 years of age in 2019, enter the number of months in the year after the month you turned 18
- if for all of 2019 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2019, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2019, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2019 and have an entry in box 50372 of Part 1, enter the number of months in the year prior to the month you entered in box 50372 of Part 1
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2019, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2019 and have an entry in box 50374 of Part 1, enter the number of months in the year after and including the month you entered in box 50374 of Part 1
- if you turned 70 years of age in 2019 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2019 you were 70 years of age or older, enter "0"
- if the individual died in 2019, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **CPP** applies in 2019.

12 A

Monthly proration table for 2019

Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption*	Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption*
1	\$4,783.33	\$291.67	7	\$33,483.33	\$2,041.67
2	\$9,566.67	\$583.33	8	\$38,266.67	\$2,333.33
3	\$14,350.00	\$875.00	9	\$43,050.00	\$2,625.00
4	\$19,133.33	\$1,166.67	10	\$47,833.33	\$2,916.67
5	\$23,916.67	\$1,458.33	11	\$52,616.67	\$3,208.33
6	\$28,700.00	\$1,750.00	12	\$57,400.00	\$3,500.00

* If you started receiving CPP retirement benefits in 2019, your basic exemption may be prorated by the CRA.

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your yearly maximum CPP pensionable earnings (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2).	(maximum \$57,400)	57,400	00	1
Total CPP pensionable earnings: Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip). If box 26 is blank, enter the amount from box 14.	50339	52,582	44	2
Enter the amount from line 1 or the amount from line 2, whichever is less .		52,582	44	3
Enter your maximum basic CPP exemption (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2).	(maximum \$3,500)	-	3,500	00
Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")	(maximum \$53,900)	=	49,082	44
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	50340	2,496	36	.6
Actual base contributions on CPP pensionable earnings: Multiply the amount from line 6 by 97.0588%.		-	2,422	94
Actual enhanced contributions on CPP pensionable earnings: Line 6 minus line 7		=	73	42
Required base contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95%.	(maximum \$2,668.05)		2,429	58
Required enhanced contributions on CPP pensionable earnings: Multiply the amount from line 5 by 0.15%.	(maximum \$80.85)	+	73	62
Total required contributions on CPP pensionable earnings: Add lines 9 and 10.		-	2,503	20
Line 6 minus line 11 (if negative, enter "0")		=	0	00

If you are self-employed or you are electing to pay additional CPP contributions on other earnings, continue with Part 5. You may be able to make additional CPP contributions if the calculated amount from line 12 is negative. See Form CPT20, Election To Pay Canada Pension Plan Contributions.

Otherwise, the deduction and tax credit on employment income should be reported as follows:

- Enter the amount, in dollars and cents, from line 7 or line 9, **whichever is less**, on line 30800 of your return. If applicable, also enter this amount, in dollars and cents, on line 58240 of your Form 428.
- Enter the amount, in dollars and cents, from line 8 or line 10, **whichever is less**, on line 22215 of your return.
- If the amount on line 12 is positive, enter the amount, in dollars and cents, on line 44800 of your return.

Part 4 – CPP contributions on self-employment income and other earnings only (no employment income)

Pensionable net self-employment earnings* (amounts from lines 12200, 13500, 13700, 13900, 14100, and 14300 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	50373	+	2
Add lines 1 and 2 (if negative enter "0").		=	3
Basic exemption		-	4
Line 3 minus line 4		=	5
CPP rate		x	6
		10.2%	
Total CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 42100 of your return.		=	7

Deduction and tax credit for CPP contributions on self-employment and other earnings

Required base contributions on CPP pensionable earnings: Multiply the amount from line 7 by 97.0588%.		-	8
Required enhanced contributions on CPP pensionable earnings: Line 7 minus line 8		=	9
Multiply line 8 by 50%. Enter this amount, in dollars and cents, on line 31000 of your return.		+	10
Add lines 9 and 10. Enter this amount, in dollars and cents, on line 22200 of your return.		=	11

* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2. See the monthly proration table under Part 2 to find the amount that corresponds to the number of months entered in box A of Part 2. Do not prorate the self-employment earnings if the individual died in 2019.

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income (continued)

Deductions and tax credits for CPP contributions

Enter the amount from line 7 of Part 3.		24
Enter the amount from line 9 of Part 3.	-	25
Line 24 minus line 25 (if negative enter "0")	=	26
Enter the amount, in dollars and cents, from line 24 or line 25, whichever is less , on line 30800 of your return.		
Enter the amount from line 8 of Part 3.		27
Enter the amount from line 10 of Part 3.	-	28
Line 27 minus line 28 (if negative enter "0")	=	29
Enter the amount, in dollars and cents, from line 27 or line 28, whichever is less , on line 22215 of your return.		
If the calculated amount on line 23 from the previous page is negative, complete lines 30 to 35 below.		
If the calculated amount on line 23 from the previous page is positive, complete lines 36 to 42 below.		
Otherwise, if the calculated amount on line 23 from the previous page is zero, enter the amount, in dollars and cents, from line 26 on line 31000 of your return, and enter the amount, in dollars and cents, from line 29 on line 22200 of your return.		
Enter the calculated amount from line 23 from the previous page as a positive amount.	=	30
Multiply the amount from line 30 by 50%.		
Enter this amount, in dollars and cents, on line 44800 of your return.	=	31
Multiply the amount on line 31 by 97.0588%.	-	32
Line 31 minus line 32	=	33
Line 26 minus line 32. Enter this amount, in dollars and cents, on line 31000 of your return.	=	34
Line 29 minus line 33. Enter this amount, in dollars and cents, on line 22200 of your return.	=	35
Enter the amount, in dollars and cents, from line 23 from the previous page.		
Enter this amount, in dollars and cents, on line 42100 of your return.	=	36
Multiply the amount on line 36 by 97.0588%.	-	37
Line 36 minus line 37	=	38
Multiply the amount on line 37 by 50%.	+	39
Add lines 38 and 39.	=	40
Add lines 26 and 39. Enter this amount, in dollars and cents, on line 31000 of your return.	=	41
Add lines 29 and 40. Enter this amount, in dollars and cents, on line 22200 of your return.	=	42

See the privacy notice on your return.

T1-2019

Climate Action Incentive

The climate action incentive (CAI) consists of a basic amount and a supplement for residents of small and rural communities.

You **cannot** claim the CAI if **any** of the following applies to you:

- you were a non-resident of Canada at any time in 2019
- you were confined to a prison or a similar institution for a period of at least 90 days during 2019
- you were exempt from income tax in Canada at any time in 2019 because you were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
- you were a person for whom a children's special allowance (CSA) was payable at any time in 2019

Note: If you are completing a return for a person who died before April 1, 2020, you **cannot** claim the CAI for that person for the 2019 tax year.

Complete this schedule and **attach** it to your return to claim the CAI if, on **December 31, 2019**, you were a **resident of Ontario** and you met **any** of the following conditions:

- you were 18 years of age or older
- you had a spouse or a common-law partner
- you were a parent who lived with your child

Note: If you were married or living in a common-law relationship but your spouse or common-law partner was not an **eligible spouse or common-law partner** for the purpose of the CAI or you did not have a **qualified dependant**, complete this schedule using the instructions as if you did not have an eligible spouse or common-law partner or a qualified dependant.

Eligible spouse or common-law partner

For the purpose of the CAI, an eligible spouse or common-law partner is a person who meets **all** of the following conditions:

- was your spouse or common-law partner on December 31, 2019
- was a resident of Canada throughout 2019
- was not confined to a prison or a similar institution for a period of at least 90 days during 2019
- was not exempt from income tax in Canada at any time in 2019 because they were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
- was not a person for whom a CSA was payable at any time in 2019
- did not die before April 1, 2020

Notes: Either you or your spouse or common-law partner may claim the CAI for the family, but not both of you.

When two individuals in the family reside in different locations, the province of residence for the individual making the claim will be used when calculating the CAI for the family.

Qualified dependant

For the purpose of the CAI, a qualified dependant is a person who meets **all** of the following conditions:

- was your cohabiting spouse's or your common-law partner's child or a person dependent on either one of you for support on December 31, 2019
- resided with you on December 31, 2019
- was under 18 years of age on December 31, 2019
- was a resident of Canada throughout 2019
- was not married or living with a common-law partner on December 31, 2019
- was not a parent who lived with their child on December 31, 2019
- was not confined to a prison or a similar institution for a period of at least 90 days during 2019
- was not exempt from income tax in Canada at any time in 2019 because they were an officer or servant of the government of another country, such as a diplomat or a family member who resided with such a person, or an employee of such a person
- was not a person for whom a CSA was payable at any time in 2019
- did not die before April 1, 2020

Single parents of a qualified dependant

For the purpose of the CAI, if, on December 31, 2019, you **did not** have a spouse or a common-law partner but you had a dependant who met **all** of the conditions for a qualified dependant, claim an amount for that dependant on line 60102. If you had more than one qualified dependant, enter the number of remaining qualified dependants on line 60103.

Shared custody

Only one claim can be made per child. You cannot split the amount for a qualified dependant with another person.

Supplement for residents of small and rural communities

To claim the CAI supplement for residents of small and rural communities, you **must have resided outside** of a census metropolitan area (CMA) on December 31, 2019, as defined by Statistics Canada in the last census they published before 2019.

Therefore, you **cannot** claim the supplement for residents of small and rural communities if your principal place of residence was located in one of the following Ontario CMAs: Barrie, Belleville, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor.

For more information on how to determine if you resided outside a CMA, go to canada.ca/census-metropolitan-areas.

Step 1 – Calculating your basic climate action incentive

Base amount	claim \$224.00	60100	224 00	1
Amount for an eligible spouse or common-law partner	claim \$112.00	60101	+	2
Amount for a single parent's qualified dependant	claim \$112.00	60102	+	3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 60102 above, if applicable.)	Number of qualified dependants	60103	× \$56.00 =	4
Add lines 1 to 4.			= 224 00	5

Step 2 – Calculating your supplement for residents of small and rural communities

Did you **reside outside** of a census metropolitan area on December 31, 2019, as defined by Statistics Canada? **60104** Yes 1 No 2

If **yes**, continue on line 6. Otherwise, enter the amount from line 5 on line 7 below.

Enter the amount from line 5.	224 00	× 10% =	+	22 40	6
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Step 3 – Calculating your total climate action incentive

Add lines 5 and 6. Enter this amount on line 45110 of your return.		=	246 40	7
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See the privacy notice on your return.



Ontario Tax

Form ON428
2019

Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
Claim only the credits that apply to you.

Part A – Ontario non-refundable tax credits

	For internal use only			
Basic personal amount		Claim \$10,582	56050	10,582 00 1
Age amount (if born in 1954 or earlier) (use Worksheet ON428)		(maximum \$5,166)	58080 +	2
Spouse or common-law partner amount				
Base amount	9,883 00			3
Your spouse's or common-law partner's net income from line 23600 of their return	-			4
Line 3 minus 4 (if negative, enter "0")	=	(maximum \$8,985) ▶	58120 +	5
Amount for an eligible dependant				
Base amount	9,883 00			6
Your eligible dependant's net income from line 23600 of their return	-			7
Line 6 minus line 7 (if negative, enter "0")	=	(maximum \$8,985) ▶	58160 +	8
Add lines 1, 2, 5, and 8.			=	10,582 00 9
Ontario caregiver amount (use Worksheet ON428)			58185 +	10
CPP or QPP contributions:				
Amount from line 30800 of your return			58240 +	2,422 94 •11
Amount from line 31000 of your return			58280 +	•12
Employment insurance premiums:				
Amount from line 31200 of your return			58300 +	851 83 •13
Amount from line 31217 of your return			58305 +	•14
Adoption expenses		(maximum \$12,910)	58330 +	15
Pension income amount		(maximum \$1,463)	58360 +	16
Disability amount (for self) (claim \$8,549, or if you were under 18 years of age, use Worksheet ON428.)			58440 +	17
Disability amount transferred from a dependant (use Worksheet ON428)			58480 +	18
Interest paid on your student loans (amount from line 31900 of your return)			58520 +	19
Your unused tuition and education amounts (attach Schedule ON(S11))			58560 +	20
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))			58640 +	21
Add lines 9 to 21.			=	13,856 77 22

Continue on the next page.

Part A – Ontario non-refundable tax credits (continued)

Enter the amount from line 22 of the previous page					13,856	77	23
Medical expenses: (Read line 58689 of your income tax package.)	58689		342	64	24		
Enter whichever is less :							
\$2,395 or 3% of the amount on line 23600 of your return		-	1,575	27	25		
Line 24 minus line 25 (if negative, enter "0")		=	0	00	26		
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	58729	+			27		
Add lines 26 and 27.	58769	=					
Add lines 23 and 28.					58800	=	13,856 77 29
Ontario non-refundable tax credit rate					x	5.05%	30
Multiply line 29 by line 30.					58840	=	699 77 31
Donations and gifts:							
Amount from line 16 of your federal Schedule 9		x	5.05%	=			32
Amount from line 17 of your federal Schedule 9		x	11.16%	=	+		33
Add lines 32 and 33.	58969	=					34
Add lines 31 and 34.							
Enter this amount on line 47.					Ontario non-refundable tax credits 61500	=	699 77 35

Part B – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return. 52,509 02 36

Use the amount from line 36 to decide which column to complete.

	Line 36 is \$43,906 or less	Line 36 is more than \$43,906 but not more than \$87,813	Line 36 is more than \$87,813 but not more than \$150,000	Line 36 is more than \$150,000 but not more than \$220,000	Line 36 is more than \$220,000	
Amount from line 36		52,509 02				37
Line 37 minus line 38 (cannot be negative)	- 0 00	- 43,906 00	- 87,813 00	- 150,000 00	- 220,000 00	38
	=	= 8,603 02	=	=	=	39
Multiply line 39 by line 40.	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	40
	=	= 787 18	=	=	=	41
Add lines 41 and 42.	+ 0 00	+ 2,217 00	+ 6,235 00	+ 13,175 00	+ 21,687 00	42
Ontario tax on taxable income	=	= 3,004 18	=	=	=	43

Continue on the next page.

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 43 of the previous page.	3,004	18	44
Enter your Ontario tax on split income from Form T1206.	61510	+	•45
Add lines 44 and 45.	=	3,004	18 46
Enter your Ontario non-refundable tax credits from line 35 of the previous page.	-	699	77 47
Line 46 minus line 47 (if negative, enter "0")	=	2,304	41 48

Ontario minimum tax carryover

Amount from line 48 above	2,304	41	49
Enter the Ontario dividend tax credit calculated for line 61520 from your Worksheet ON428.	-	50	
Line 49 minus line 50 (if negative, enter "0")	=	2,304	41 51
Amount from line 40427 of your return	x 33.67% =	52	
Enter whichever is less : amount from line 51 or 52.	61540	-	•53
Line 48 minus line 53 (if negative, enter "0")	=	2,304	41 54

Ontario surtax

Amount from line 54 above	2,304	41	55
Amount from line 45 above	-	56	
Line 55 minus line 56 (if negative, enter "0")	=	2,304	41 57
Complete lines 58 to 60 if the amount on line 57 is more than \$4,740 .			
If the amount is less than \$4,740 , enter "0" on line 60 and continue on line 61.			
(Line 57	- \$4,740) x 20% (if negative, enter "0")	=	58
(Line 57	- \$6,067) x 36% (if negative, enter "0")	=	+ 59
Add lines 58 and 59.	=	▶	+ 0 00 60
Add lines 54 and 60.	=	2,304	41 61

Ontario dividend tax credit

Amount from line 50 above	61520	-	•62
Line 61 minus line 62 (if negative, enter "0")	=	2,304	41 63

Ontario additional tax for minimum tax purposes

If you entered an amount on line 98 of Form T691, enter the additional tax for minimum tax purposes calculated for line 64 from your Worksheet ON428.	+	•64	
Add lines 63 and 64.	=	2,304	41 65

Continue on the next page.

Part C – Ontario tax (continued)

Enter the amount from line 65 of the previous page. 2,304|41 66

Ontario tax reduction

Enter "0" on line 73 if **any** of the following applies 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, 2019.
- There is an amount on line 64.
- The amount on line 66 is "0".
- Your return is filed for you by a trustee in bankruptcy.
- You are **not** claiming an Ontario tax reduction.

If none of the above applies to you, complete lines 67 to 73 to calculate your Ontario tax reduction.

Basic reduction 244|00 67

If you had a spouse or common-law partner on December 31, 2019, **only** the individual with the **higher net income** can claim the amounts on lines 68 and 69.

Reduction for dependent children born in 2001 or later

Number of dependent children **60969** × \$452 = + 68

Reduction for dependants with a mental or physical impairment

Number of dependants **60970** × \$452 = + 69

Add lines 67, 68, and 69. = 244|00 70

Amount from line 70 above 244|00 × 2 = 488|00 71

Amount from line 66 above - 2,304|41 72

Line 71 minus line 72 (if negative, enter "0") **Ontario tax reduction** = 0|00 ▶ - 0|00 73

Line 66 minus line 73 (if negative, enter "0") = 2,304|41 74

Ontario foreign tax credit

Credit calculated from Form T2036 - 75

Line 74 minus line 75 (if negative, enter "0") = 2,304|41 76

Low-income individuals and families tax credit

Credit calculated from Schedule ON428–A **62140** - 77

Line 76 minus line 77 (if negative, enter "0") = 2,304|41 78

Community food program donation tax credit for farmers

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

62150 × 25% = - 0|00 79

Line 78 minus line 79 (if negative, enter "0") = 2,304|41 80

Ontario health premium

Use the chart on the next page to calculate this amount.

+ 600|00 81

Add lines 80 and 81.

Enter the result on **line 42800** of your return. **Ontario tax** = 2,904|41 82

Continue on the next page.

Part C – Ontario tax (continued)

Ontario Health Premium

Enter your **taxable income** from line 36 of page 2.

52,509|02 83

Go to the line on the chart below that corresponds to your taxable income from line 83 to determine your Ontario Health Premium.

Enter the result on line 81 of the previous page.

Taxable income	Ontario health premium
not more than \$20,000	\$0
more than \$20,000 , but not more than \$25,000 <input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>	
more than \$25,000 , but not more than \$36,000	\$300
more than \$36,000 , but not more than \$38,500 <input type="text"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	
more than \$38,500 , but not more than \$48,000	\$450
more than \$48,000 , but not more than \$48,600 <input type="text"/> - \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>	
more than \$48,600 , but not more than \$72,000	\$600
more than \$72,000 , but not more than \$72,600 <input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	
more than \$72,600 , but not more than \$200,000	\$750
more than \$200,000 , but not more than \$200,600 <input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	
more than \$200,600	\$900

See the privacy notice on your return.



Application for the 2020 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

**Form ON-BEN
2019**

Protected B when completed

- To find out if you are eligible for the Ontario trillium benefit and the Ontario senior homeowners property tax grant, see the "Information for residents of Ontario" section of your 2019 Income tax package.
- Complete the application areas that apply to you and attach this form to your return.
- To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at canada.ca/child-family-benefits-calculator.
- The payments for these benefits will be issued separately from your tax refund.
- If you had a spouse or common-law partner on December 31, 2019, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one of you is 64 years of age or older** on December 31, 2019, that spouse or common-law partner has to apply for these credits and the grant for both of you.
- For a description of **principal residence** for the purposes of the Ontario energy and property tax credit and the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant, see the "Information for residents of Ontario" section of your tax package.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit. For families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if, on December 31, 2019, you resided in Ontario, and **any** of the following applies:

- Rent or property tax for your principal residence was paid by or for you for 2019.
- You lived in a student residence.
- You lived in a long-term care home and an amount for accommodation was paid by or for you in 2019.
- You lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2019.

If you meet any of these conditions and are applying for the 2020 OEPTC, tick this box.

61020

Complete Parts A and B of this form.

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2019, you resided in Northern Ontario (see the definition in the "Information for residents of Ontario" section of your tax package), and **any** of the following applies:

- Rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2019.
- You lived in a long-term care home in Northern Ontario and an amount for accommodation was paid by or for you in 2019.
- You lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2019.

If you meet any of these conditions and are applying for the 2020 NOEC, tick this box.

61040

Complete Parts A and B of this form.

Choice for delayed single OTB payment

By ticking the box on line 61060, you are choosing to **wait until June 2021** to get your 2020 OTB entitlement.

This means you will get your OTB in **one payment** at the end of the benefit year (June 2021) instead of receiving it monthly from July 2020 to June 2021.

61060

Continue on the next page.

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

You may qualify for the OSHPTG if, on December 31, 2019, **both** of the following conditions applied:

- You were **64 years of age or older**.
- You owned and occupied a principal residence in Ontario that you, or someone on your behalf, paid property tax on for 2019.

If you meet these conditions and are applying for the 2020 OSHPTG, tick this box.

61070

Enter the total amount of property tax paid on line 61120 in Part A and complete Part B of this form.

Part A – Amount paid for a principal residence for 2019

If, on December 31, 2019, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick the box on line 61080 and enter your spouse's or common-law partner's address in Part C of this form.

61080

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2019. (Do not enter rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, check with your landlord to find out if property tax was paid for your unit before entering an amount.)

61100 |

Enter the total amount of property tax paid for your principal residence in Ontario for 2019. (If your municipality let you defer all or some of your 2019 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.)

61120

2,632|00

Did you reside in a designated student residence in Ontario in 2019? If **yes**, tick this box.

61140

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2019.

61210 |

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2019.

61230 |

Continue on the next page.

Complete Part B if you are applying for the OEPTC, the NOEC, or the OSHTPG.

Part B – Declaration

Enter the amounts paid for rent, property tax, home energy costs on a reserve, and accommodation in a public long-term care home or a non-profit long-term care home in the column "Amount paid for 2019".

I declare the following information about my principal residences in Ontario during 2019:

(If you need more space, attach a separate sheet of paper.)

Address	Postal code	Number of months resident in 2019	Amount paid for 2019	Check this box if this is a long-term care home	Name of landlord, municipality, or supplier payment was made to, as applicable
626 County Road 10 Vankleek Hill	K0B 1R0	12	2,632.00	<input type="checkbox"/>	Champlain

Part C – Involuntary separation

If, on December 31, 2019, you and your spouse or common-law partner occupied separate principal residences in Ontario for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHTPG, enter your spouse's or common-law partner's address below.

Address of your spouse or common-law partner:

See the privacy notice on your return.

T1-2019

Medical expenses for the year ending 31-12-2019

Line 33099 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later

Complete this chart for **each** dependant for whom you are claiming medical expenses for. For more information, go to line 33099 in the guide.

Patient's Name: Logan MacCallum

Details of expense

Employee-paid premiums for private health services plans (T4 box 85)	342 64	
	Subtotal ▶	342 64
Carry the result to line 33099.	Total medical expenses claimed 33099	342 64

Worksheet for the return

T1-2019

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation. Keep this worksheet for your records.

Do not attach this worksheet to the return you send to the CRA.

Line 43700 – Income tax deducted

T4	Duffwind Farms Inc.	50	00
T4	METEC Metal Technology Inc.	5,410	68
T4	METEC Metal Technology Inc.	3,771	27
Total income tax deducted			
Enter this amount on line 43700 of your return		9,231	95

Estimated GST/HST Tax Credit for the Period from July 2020 to June 2021

You are eligible for this credit if you are a **resident of Canada** for income tax purposes in the month before and at the beginning of the month in which the CRA makes a payment, and **one** of the following applies:

- you are 19 years of age or older;
- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and live (or lived) with your child.

Generally, you are not eligible for the GST/HST credit if at the beginning of the month in which the CRA makes a quarterly payment, **any** of the following apply:

- you are not a resident of Canada for income tax purposes;
- you do not have to pay tax in Canada because you are an officer or servant of another country (such as a diplomat) or a family member or employee of such a person; or
- you are confined to a prison or similar institution for a period of 90 consecutive days or more.

Note

You cannot get the credit for a spouse, common-law partner, or child who meets any of these conditions at the beginning of the month in which the CRA makes a quarterly payment.

Adjusted net income	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income.	52,509 02	1
Universal child care benefit repayment (line 21300)	+	+ 2
Registered disability savings plan income repayment (include in line 23200)	+	+ 3
Add lines 1 through 3.	= 52,509 02	= 4
Universal child care benefit (line 11700 of the return)	-	- 5
Registered disability savings plan income (line 12500 of the return)	-	- 6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	- 7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 52,509 02	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable).	Adjusted net income	52,509 02 9

Calculation of GST credit		
Basic Goods and Services Tax Credit	Claim \$296	296 00 10
Credit for spouse or supporting person	Claim \$296	+ 11
Eligible dependant credit	Claim \$296	+ 12
Credit for qualified children: Number of qualified children	x \$155	+ 13
Calculation of single supplement: (if line 11 and 12 are zero)		
Adjusted net income from line 9	52,509 02	14
Base amount	- 9,590 00	15
Line 14 minus line 15.	Income over base amount	= 42,919 02 16
Enter 2% of line 16 or \$155 whichever is less.		+ 155 00 17
Single-parent family supplement	Claim \$155	+ 18
Add lines 10 through 13, and 17 through 18.		= 451 00 19
Adjusted net income from line 9	52,509 02	20
Base amount	- 38,507 00	21
Line 20 minus line 21.	Income over base amount	= 14,002 02 22
Enter 5% of line 22.		- 700 10 23
Line 19 minus line 23.		= (249 10) 24
Goods and Services Tax Credit (if line 24 is less than \$1, enter zero).		0 00 25
GST/HST credit quarterly amount:		
July 2020		January 2021
October 2020		April 2021

Estimated Ontario Trillium Benefit (OTB) for July 2020 to June 2021 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) for 2020

Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income.	52,509 02	1
Universal child care benefit repayment (line 21300).	+	+ 2
Registered disability savings plan income repayment (include in line 23200).	+	+ 3
Add lines 1 through 3.	= 52,509 02	= 4
Universal child care benefit (line 11700 of the return).	-	- 5
Registered disability savings plan income (line 12500 of the return).	-	- 6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	- 7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 52,509 02	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 52,509 02 9

A – Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$313.00		10
Credit for your spouse or common-law partner.	Claim \$313.00	+	11
Eligible dependant credit.	Claim \$313.00	+	12
Credit for children.	Number of children: x \$313.00	+	13
Add lines 10 through 13.		=	14
Adjusted family net income from line 9.			15
<ul style="list-style-type: none"> • If you are a single individual with no children, enter \$24,115. • If you are a single parent, or are married or living common-law, enter \$30,143. 			16
Line 15 minus line 16.		=	17
Enter 4% of line 17.			18
Line 14 minus line 18 (Eligible only if the result is more than \$2).			19
	Estimated Ontario Sales Tax Credit (OSTC)	=	0 00 19

B – Estimated Ontario Energy and Property Tax Credit (OEPTC)

Occupancy cost:

Rent paid in Ontario for 2019. Enter the amount from box 61100 in Part A of Form ON-BEN.	0 00	x 20% =		0 00	20
Property tax paid in Ontario for 2019. Enter the amount from box 61120 in Part A of Form ON-BEN.			+	2,632 00	21
Student residence: If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2019? " box 61140 in Part A of Form ON-BEN, claim \$25 .			+		22
Add lines 20, 21, and 22.			=	2,632 00	23
1. Energy Component:					
Long term care home Enter the amount from box 61230 in Part A of Form ON-BEN.	0 00	x 20% =		0 00	24
Home energy costs on a reserve Enter the amount from box 61210 in Part A of Form ON-BEN.			+	0 00	25
Enter your occupancy cost amount from line 23.			+	2,632 00	26
Add lines 24, 25 and 26.			=	2,632 00	27
Student residence from line 22.			-		28
Line 27 minus line 28.			=	2,632 00	29
Enter the amount from line 29 or \$241 , whichever is less .			=	241 00	30
2. Property Tax Component:					
Occupancy cost from line 23.	2,632 00	x 10% =		263 20	31
Age on December 31, 2019:					
If under 64 years of age: Amount from line 31 or \$784 , whichever is less .					
If 64 years of age or older: Amount from line 31 or \$482 , whichever is less .			▶	263 20	32
If under 64 years of age: Enter \$60 .					
If 64 years of age or older: Enter \$512 .			▶	60 00	33
Add lines 32 and 33.			=	323 20	34
Enter the amount from line 23 or line 34, whichever is less .			=	323 20	35

Registered Retirement Savings Plan (RRSP) Schedule

Table C - Calculation of RRSP/PRPP deduction in 2019

Contributions available for RRSP/PRPP deduction (table A, line 12)		
Maximum RRSP/PRPP deduction limit in 2019 (table B, line 6)		
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 20800)	=	0 3

Table D - Calculation of 2019 earned income

2019 calculation in reference to 2020 RRSP/PRPP eligibility

Employment income (line 10100 and part of line 10400 not shown elsewhere in this calc)		52,582	1
Union, professional or like dues (line 21200)	-		2
Employment expenses (line 22900)	-		3
Subtotal (employment income)	=	52,582	4
Royalties for a work or invention (line 10400)	+		5
Net research grants you received (line 10400)	+		6
Employee profit sharing plan allocations- T4PS-Box 35 (line 10400)	+		7
Supplementary unemployment benefit plan payments (line 10400)	+		8
Net Income from a business (lines 13500-14300)	+		9
Disability payments received from the CPP or QPP (line 11410)	+		10
Net rental income from real property (line 12600)	+		11
Alimony or maintenance income received (line 12800)	+		12
2019 contributions to an amateur athlete trust (AAT)	+		13
Subtotal - total eligible income	=	52,582	14
Current-year loss from a business (lines 13500-14300)			15
Current-year rental loss (line 12600)	+		16
Alimony or maintenance income paid (line 22000)	+		17
Subtotal - amount to be deducted	-		18
2019 earned income	=	52,582	19
Amount from line 19	52,582	x 18% ▶ =	9,465 A
RRSP/PRPP dollar limit for 2020		=	27,230 B
Enter the amount from line A or B, whichever is less			9,465 20
Total pension adjustment (PA) from 2019			- 21
Maximum RRSP/PRPP deduction in 2020 before PSPA	=	9,465	22

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2020

Unused Room for 2019 (table B, line 5)			1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2020 net PSPA (from RPP administrator's statement)	-		3
Eligible RRSP/PRPP Room	=	0	4
Maximum RRSP/PRPP deduction in 2020 based on 2019 earned income (table D, line 22)	+	9,465	5
Maximum RRSP/PRPP deduction limit for 2020	=	9,465	6

Table G - Calculation of RRSP/PRPP contribution limit 2020

Maximum RRSP/PRPP deduction limit for 2020 (table E, line 6)		9,465	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2020	=	9,465	3



Canada Training Credit Limit for 2020

Canada training credit: This refundable tax credit will be available for eligible tuition and other fees paid for courses taken in 2020 and subsequent taxation years. The credit will be the lesser of the individual's Canada training credit limit for the taxation year, and half of the eligible tuition and fees paid to an eligible educational institution in respect of the year.

Canada training credit limit: Starting in 2019, an individual can accumulate \$250 in each year, up to a maximum of \$5,000 in a lifetime, provided they satisfy all of the following conditions for the year:

- file a tax return for the year;
- be at least 25 years old and under 65 years old at the end of the year;
- be resident in Canada throughout the year;
- have a total of \$10,000 or more of income (including income from an office or employment, self-employment income employment insurance maternity and parental benefits or provincial parental insurance benefits, the taxable part of scholarship income and research grants, the tax-exempt part of earnings of status Indians and emergency service volunteers, and income under the *Wage Earner Protection Program Act*); and
- have individual net income for the year that does not exceed the top of the third tax bracket (\$147,667).

1. Calculation of the eligible income for 2019

Employment income (line 10100)	52,582	44	1
Other employment income (line 10400)	+		2
Tax exempt amount of emergency services volunteer (line 10105)	+		3
Net self-employment income (lines 13500 through 14300)	+		4
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits (line 11905)	+		5
The tax-exempt part of earnings of status Indians (lines 10000 and 10019 of form T90)	+		6
Taxable scholarship income and research grants (line 13010)	+		7
Add lines 1 to 7.	Eligible income for 2019	= 52,582	44

2. Calculation of the Canada training credit limit for 2020

Canada training credit limit for 2018	0	00	10
Annual accumulation for 2019: Enter \$250 if all the conditions listed above are met.	+	250	00
Canada training credit claimed in 2019	-	0	00
Line 10 plus line 11 minus line 12.	=	250	00
Lifetime maximum amount	5 000	00	14
Total Canada training credit claimed in the previous years	-		15
Line 14 minus line 15.	Lifetime maximum amount available	= 5,000	00
Enter the amount from line 13 or line 16, whichever is less.	Canada training credit limit for 2020	250	00

Marginal Tax Rate Calculation

2019

The marginal tax rate is the tax rate on the next dollar of income earned.

Federal marginal tax rate

Revised federal tax	42000	5,660	53	1
Revised refundable Quebec abatement	44000	-		2
Actual federal tax	42000	5,660	33	3
Actual refundable Quebec abatement	44000	+		4
Federal tax payable on the additional income	=	0	20	5
Additional income	÷	1,00		6
	x	100		7
Federal marginal tax rate	=	20 %		8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	42800	2,904	50	1
Actual provincial tax	42800	2,904	41	2
Provincial tax payable on the additional income	=	0	09	3
Additional income	÷	1,00		4
	x	100		5
Provincial marginal tax rate	=	9 %		6

Revised federal taxable income

Taxable income (line 26000)	26000	52,509	02	1
Additional income		+	1,00	2
Revised federal taxable income	26000	=	52,510	02 3

Chart A – Revised federal tax

Revised taxable income	26000	52,510	02	1
Federal tax		8,145	40	2
Federal tax on split income (T1206)	40424	+		3
Add lines 2 and 3.	40400	=	8,145	40 4
Federal non-refundable tax credits	35000	-	2,484	87 5
Federal dividend tax credit	40425	-		6
Minimum tax carry-over	40427	-		7
Line 4 minus lines 5 through 7. If negative, enter 0.	Basic federal tax	42900	=	5,660 53 8
Surtax for non-residents and deemed residents of Canada		+		9
Surtax for non-residents and deemed residents of Canada (T2203)		+		10
Recapture of ITC		+		11
Federal foreign tax credit (T2209)	40500	-		12
Add lines 8 to 11 minus line 12	Federal tax	40600	=	5,660 53 13
Federal logging tax credit		-		14
Federal political contribution tax credit	41000	-		15
Investment tax credit (T2038(IND))	41200	-		16
Labour-sponsored funds tax credit (provincially registered fund)	41400	-		17
Line 13 minus lines 14 through 17. If negative, enter 0.	41700	=	5,660 53 18	
Section 217 tax adjustment	41450	-	0,00	19
Canada workers benefit (CWB) advance payments received (box 10 on the RC210 slip)	41500	+		20
T1206 line 28			21	
Special taxes	41800	+		22
Line 18 minus line 19 plus lines 20 and 22, or line 21 plus line 22.	Revised federal tax	42000	=	5,660 53 23

Chart D – Revised Ontario tax and credits

Revised taxable income	26000	52,510	02	100
Ontario tax on taxable income	44	3,004	27	110
Ontario tax on split income (T1206)	61510 +			130
Add lines 110 and 130	46 =	3,004	27	140
Ontario non-refundable tax credits	61500	699	77	150
Amount from line 150.	47 -	699	77	190
Line 140 minus line 190. If negative, enter 0.	48 =	2,304	50	200
Ontario minimum tax carryover	61540 -			205
Line 200 minus line 205. If negative, enter 0.	54 =	2,304	50	207
Amount for surtax purpose	57	2,304	50	300
First surtax threshold amount		4,740	00	310
First surtax rate	x	20	%	320
(Line 207 - line 310) x line 320. If negative, enter 0.		Ontario first surtax	58 +	0
Second surtax threshold amount		6,067	00	330
Second surtax rate	x	36	%	340
(Line 207 - line 330) x line 340. If negative, enter 0.		Ontario second surtax	59 +	0
Add lines 207 to 360.	61 =	2,304	50	370
Ontario dividend tax credit	61520 -			380
Line 370 minus line 380. If negative, enter 0.	63 =	2,304	50	400
Provincial additional tax for minimum tax purposes (T691)	64 +			411
Add lines 400 and 411	65 =	2,304	50	412
Basic reduction	67	244	00	510
Reduction for dependant children born in 2001 or later	68 +			540
Reduction for dependant with physical or mental infirmity	69 +			550
Add lines 510 through 550.	70 =	244	00	570
Amount from line 570 x 2	71	488	00	621
Amount from line 412	72 -	2,304	50	622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	73 -	0
Line 412 minus line 700. If negative, enter 0.	74 =	2,304	50	800
Provincial foreign tax credit (T2036)	75 -			1000
Line 800 minus line 1000. If negative, enter 0.	76 =	2,304	50	1150
Low-income individuals and families tax (LIFT) credit (ON428-A)	62140 -			1155
Line 1150 minus line 1155. If negative, enter 0.	78 =	2,304	50	1325
Community food program donation tax credit for farmers	79 -			1350
Line 1325 minus line 1350. If negative, enter 0.	80 =	2,304	50	7510
Ontario Health Premium	81 +	600	00	8000
Add lines 7510 and 8000.		Revised Ontario tax	42800 =	2,904
				9000

Summary of carryforward amounts to 2020



Name: **Logan MacCallum**

SIN: **557-950-771**

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 15
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	9,465	RRSP schedule (Table D)
Room from previous years		RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
Cost of labour-sponsored funds shares acquired (Jan/Feb 2020) - Federal		Supporting documents
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations (<i>see details</i>)		Charitable donations schedule
TUITION		
Tuition and educations amounts		Schedule 11, line 18
Tuition and educations amounts - Provincial		Schedule 11 P, last line
Interest paid on a student loan (<i>see details</i>)		Supporting documents
Canada training credit limit for 2020	250	In-house schedule line 17
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 132
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479
Alberta investor tax credit (AITC)		AB428
Nova Scotia venture capital tax credit		T224 line 7
Nova Scotia innovation equity tax credit		T225 line 6

Details	2015	2016	2017	2018	2019
Donations (excluding US Donations)					
US Donations					
Interest paid on a student loan					

Employment income summary – 2019

Employer Name: Duffwind Farms Inc.		T4	
Province of employment: Ontario		STATEMENT OF REMUNERATION PAID	
Employment income - <i>line 10100</i> 14 330 00	Employee's CPP contributions - <i>line 30800</i> 16 9 97	Employee's QPP contributions - <i>line 30800</i> 17 	Employee's EI premiums - <i>line 31200</i> 18 5 35
RPP contributions - <i>line 20700</i> 20 	Income tax deducted - <i>line 43700</i> 22 50 00	EI insurable earnings 24 330 00	CPP pensionable earnings 26 330 00
QPP pensionable earnings 26 	Board and lodging <i>(included in box 14)</i> 30 	Clergy's housing allowance <i>(included in box 30)</i> 30 	Security options deduction 110(1)(d) - <i>line 24900</i> 39
Other taxable allowances and benefits <i>(included in box 14)</i> 40 	Security options deduction 110(1)(d.1) - <i>line 24900</i> 41 	Employment commissions - <i>line 10120</i> 42 	Canadian Forces personnel & police deduction - <i>line 24400</i> 43
Union dues - <i>line 21200</i> 44 	Charitable donations - <i>line 34900</i> 46 	Pension adjustment - <i>line 20600</i> 52 	Provincial parental insurance plan 55
PPIP insurable earnings 56 	Eligible retiring allowances <i>line 13000</i> 66 	Non-eligible retiring allowances <i>line 13000</i> 67 	Status Indian employee <i>(included in box 14)</i> 71
Pre-1990 past service contributions while a contributor 74 	Pre-1990 past service contributions while not a contributor 75 	Worker's compensation benefits repaid to the employer - <i>line 22900</i> 77 	Employee-paid premiums for private health services plans - <i>line 33099</i> 85
Emergency services volunteer allowance 87 			

Employer Name: METEC Metal Technology Inc.		T4	
Province of employment: Ontario		STATEMENT OF REMUNERATION PAID	
Employment income - <i>line 10100</i> 14 29,796 80	Employee's CPP contributions - <i>line 30800</i> 16 1,423 52	Employee's QPP contributions - <i>line 30800</i> 17 	Employee's EI premiums - <i>line 31200</i> 18 482 70
RPP contributions - <i>line 20700</i> 20 	Income tax deducted - <i>line 43700</i> 22 5,410 68	EI insurable earnings 24 29,796 80	CPP pensionable earnings 26 29,796 80
QPP pensionable earnings 26 	Board and lodging <i>(included in box 14)</i> 30 	Clergy's housing allowance <i>(included in box 30)</i> 30 	Security options deduction 110(1)(d) - <i>line 24900</i> 39
Other taxable allowances and benefits <i>(included in box 14)</i> 40 	Security options deduction 110(1)(d.1) - <i>line 24900</i> 41 	Employment commissions - <i>line 10120</i> 42 	Canadian Forces personnel & police deduction - <i>line 24400</i> 43
Union dues - <i>line 21200</i> 44 	Charitable donations - <i>line 34900</i> 46 	Pension adjustment - <i>line 20600</i> 52 	Provincial parental insurance plan 55
PPIP insurable earnings 56 	Eligible retiring allowances <i>line 13000</i> 66 	Non-eligible retiring allowances <i>line 13000</i> 67 	Status Indian employee <i>(included in box 14)</i> 71
Pre-1990 past service contributions while a contributor 74 	Pre-1990 past service contributions while not a contributor 75 	Worker's compensation benefits repaid to the employer - <i>line 22900</i> 77 	Employee-paid premiums for private health services plans - <i>line 33099</i> 85 120 12
Emergency services volunteer allowance 87 			

Employment income summary – 2019 *(continued)*

Employer Name: METEC Metal Technology Inc.		T4	
Province of employment: Ontario		STATEMENT OF REMUNERATION PAID	
Employment income - <i>line 10100</i>	Employee's CPP contributions - <i>line 30800</i>	Employee's QPP contributions - <i>line 30800</i>	Employee's EI premiums - <i>line 31200</i>
14 22,455 64	16 1,062 87	17	18 363 78
RPP contributions - <i>line 20700</i>	Income tax deducted - <i>line 43700</i>	EI insurable earnings	CPP pensionable earnings
20	22 3,771 27	24 22,455 64	26 22,455 64
QPP pensionable earnings	Board and lodging <i>(included in box 14)</i>	Clergy's housing allowance <i>(included in box 30)</i>	Security options deduction 110(1)(d) - <i>line 24900</i>
26	30	30	39
Other taxable allowances and benefits <i>(included in box 14)</i>	Security options deduction 110(1)(d.1) - <i>line 24900</i>	Employment commissions - <i>line 10120</i>	Canadian Forces personnel & police deduction - <i>line 24400</i>
40	41	42	43
Union dues - <i>line 21200</i>	Charitable donations - <i>line 34900</i>	Pension adjustment - <i>line 20600</i>	Provincial parental insurance plan
44	46	52	55
PIIP insurable earnings	Eligible retiring allowances <i>line 13000</i>	Non-eligible retiring allowances <i>line 13000</i>	Status Indian employee <i>(included in box 14)</i>
56	66	67	71
Pre-1990 past service contributions while a contributor	Pre-1990 past service contributions while not a contributor	Worker's compensation benefits repaid to the employer - <i>line 22900</i>	Employee-paid premiums for private health services plans - <i>line 33099</i>
74	75	77	85 222 52
Emergency services volunteer allowance			
87			

TOTAL		T4	
		STATEMENT OF REMUNERATION PAID	
Employment income - <i>line 10100</i>	Employee's CPP contributions - <i>line 30800</i>	Employee's QPP contributions - <i>line 30800</i>	Employee's EI premiums - <i>line 31200</i>
14 52,582 44	16 2,496 36	17	18 851 83
RPP contributions - <i>line 20700</i>	Income tax deducted - <i>line 43700</i>	EI insurable earnings	CPP pensionable earnings
20	22 9,231 95	24 52,582 44	26 52,582 44
QPP pensionable earnings	Board and lodging <i>(included in box 14)</i>	Clergy's housing allowance <i>(included in box 30)</i>	Security options deduction 110(1)(d) - <i>line 24900</i>
26	30	30	39
Other taxable allowances and benefits <i>(included in box 14)</i>	Security options deduction 110(1)(d.1) - <i>line 24900</i>	Employment commissions - <i>line 10120</i>	Canadian Forces personnel & police deduction - <i>line 24400</i>
40	41	42	43
Union dues - <i>line 21200</i>	Charitable donations - <i>line 34900</i>	Pension adjustment - <i>line 20600</i>	Provincial parental insurance plan
44	46	52	55
PIIP insurable earnings	Eligible retiring allowances <i>line 13000</i>	Non-eligible retiring allowances <i>line 13000</i>	Status Indian employee <i>(included in box 14)</i>
56	66	67	71
Pre-1990 past service contributions while a contributor	Pre-1990 past service contributions while not a contributor	Worker's compensation benefits repaid to the employer - <i>line 22900</i>	Employee-paid premiums for private health services plans - <i>line 33099</i>
74	75	77	85 342 64
Emergency services volunteer allowance			
87			