



UFile 2019

Tax return for 2019 prepared for

Pasler Riden

by *UFile for Windows*

Executive summary

for 2019 taxation year



	Taxpayer	
First name	Pasler	
Last name	Riden	
Social insurance number	556-035-715	
Date of birth	21-08-1993	
Province of residence	Ontario	
Street	3440 County Road 10	
City	Vankleek Hill	
Province	Ontario	
Postal code	K0B 1R0	
Home phone number	6133073453	
Email address	pasler.riden@gmail.com	

Federal return

	Taxpayer		
Total income	15000	22,605	
Net income	23600	22,597	
Taxable income	26000	22,597	
Marginal tax rate		15%	
Average tax rate (total income taxes paid ÷ total income)		4.8%	
Total tax payable	43500	1,552	
Balance due (refund)	48400 or 48500	970	
Canada child benefit			
GST/HST credit		451	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2020		3,929	
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2020			

Tax return Summary

for 2019 taxation year



Taxpayer

First name	Pasler
Last name	Riden
Social insurance number	556-035-715
Date of birth	21-08-1993
Province of residence	Ontario
Street	3440 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	6133073453
Email address	pasler.riden@gmail.com

Federal return

Total income

Employment income	10100		Taxpayer	492	24
Other employment income	10400	+		21,444	00
Other income	13000	+		668	35
Add lines 10100, 10400 to 14300, and 14700.			This is your total income.	15000	= 22,604 59

Net income

Pension adjustment	20600			18	00
Annual union, professional, or like dues				21200	+
				7	14
Add lines 20700 to 22400, 22900, 23100, and 23200.				23300	-
Line 15000 minus line 23300 (if negative, enter "0")			This is your net income before adjustments.	23400	=
Line 23400 minus line 23500 (if negative, enter "0")			This is your net income.	23600	= 22,597 45

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")			This is your taxable income.	26000	= 22,597 45
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Federal non-refundable tax credits

Basic personal amount	30000			12,069	00
Canada employment amount	31260	+		1,222	00
Add lines 30000 to 33200.				33500	=
				13,291	00
			Multiply the amount on line 33500 by 15%.	33800	= 1,993 65
Total federal non-refundable tax credits:			add lines 33800 and 34900.	35000	= 1,993 65

Net federal tax

Tax on taxable income	(C)	3,389	62		
Add lines (C) and 40424.				40400	
Enter the amount from line 35000.		35000	1,993	65	
Add lines 35000 to 40427.					-
				1,993	65
Basic federal tax (if negative, enter "0")	42900	=		1,395	97
Federal tax	40600	=		1,395	97
Line 40600 minus line 41600 (if negative, enter "0")	41700	=		1,395	97

Refund or Balance owing

Net federal tax:			add lines 41700, 41500 and 41800.	42000	=	1,395	97
Provincial or territorial tax				42800	+	155	85
			This is your total payable.	43500	= 1,551 82		
Total income tax deducted	43700			117	49		
CPP overpayment	44800	+		27	32		
Climate action incentive	45110	+		246	40		
Employment Insurance overpayment	45000	+		8	74		
Canada workers benefit	45300	+		181	71		
			These are your total credits.	48200	-	581	66
			Line 43500 minus line 48200		=	970	16
			Refund	48400			0 00
			Balance owing	48500			970 16

Additional information

Marginal tax rate	15%
Average tax rate (total income taxes paid ÷ total income)	4.8%
GST/HST credit	451.00
Total RRSP deduction limit - 2020	3,929.22

Name **Pasler Riden**
 SIN **556-035-715**

Date of birth **21-08-1993**

		2019	2018		
Employment income	10100	492		Amount for children	30500
Other employment income	10400	21,444		Canada caregiver amount, other dep.	30450
Old age security pension	11300			CPP or QPP contributions - employment	30800
CPP or QPP benefits	11400			CPP or QPP contributions - self-employment	31000
Other pensions or superannuation	11500			EI premiums - employment	31200
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
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	668		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
Net farming income	14100			Allowable medical expenses for other dep.	33199
Net fishing income	14300			Medical deduction	33200
Workers' compensation benefits	14400			Total	33500
Social assistance payments	14500			Total @ 15%	33800
Net federal supplements	14600			Donations and gifts	34900
Total income	15000	22,605		Total federal non-refundable tax credits	35000
Pension adjustment	20600	18		Federal dividend tax credit	40425
Registered pension plan deduction	20700			Minimum tax carryover	40427
RRSP deduction	20800			Federal foreign tax credit	40500
Deduction for elected split-pension amount	21000			Federal tax	40600
Annual union, professional, or like dues	21200	7		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
Allowable deduction business investment loss	21700			CWB advance payments received	41500
Moving expenses	21900			Net federal tax	42000
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			Provincial or territorial tax	42800
Deduction for PPIP premiums	22300			Yukon First Nations tax	43200
Exploration and development expenses	22400			Total payable	43500
Other employment expenses	22900			Deducted at source	43700
Clergy residence deduction	23100			Transfer 45%	43800
Other deductions	23200			Line 43700 - 43800	43900
Social benefits repayment	23500			Quebec abatement	44000
Net income	23600	22,597		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
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	22,597		Tax paid by instalments	47600
Basic personal amount	30000	12,069		Provincial or territorial credits	47900
Age amount	30100			Total credits	48200
Spousal or common-law partner amount	30300			Refund	48400
Amount for an eligible dependant	30400			Balance owing	48500
Canada caregiver amount	30425				

Assembly Instructions



Name: **Pasler Riden**

SIN: 556-035-715

Assembling the federal tax return

If you submit your tax return via NETFILE and it is accepted by the CRA, you do not have to send a printed copy to the CRA. However, the CRA reserves the right to request any supporting documentation such as T4 slips, charity and medical receipts, etc. You must therefore keep these documents and a copy of the tax return in a safe place for a period of 6 years in case you are asked to supply them to the CRA (ref. sub. 230(4)).

Income Tax and Benefit Return

**T1 GENERAL –
CONDENSED 2019**

7

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 Pasler	
Last name Riden	
Mailing address: Apt No. – Street No. Street name 3440 County Road 10	
PO Box	RR
City Vankleek Hill	Prov./Terr. ON Postal code K0B 1R0

Information about you	
Enter your social insurance number (SIN):	556-035-715 Year Month Day
Enter your date of birth:	1993-08-21
Your language of correspondence: Votre langue de correspondance :	English <input checked="" type="checkbox"/> Français <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

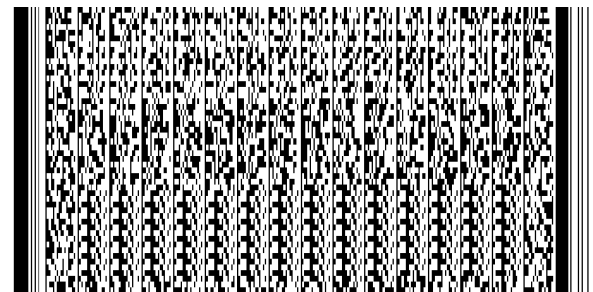
Email address	
By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.	
Enter an email address:	pasler.riden@gmail.com

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	492	24
Other employment income	10400	21,444	00
Other income	13000	668	35
	This is your total income. 15000	22,604	59

Net income

Pension adjustment	20600	18	00
Annual union, professional, or like dues	21200	7	14
	This is your net income. 23600	22,597	45

Taxable income

This is your **taxable income.** 26000 **22,597 45**

Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount	30000	12,069	00
Canada employment amount	31260	1,222	00
Non-refundable credit	33500	13,291	00
Net non-refundable credit	33800	1,993	65
	Total federal non-refundable tax credits 35000	1,993	65

Federal schedules

Schedule 6									
38100	2	38101	2	38102	1	38103	2		
Schedule 14									
60100	224.00	60104	1						

Federal Forms


RC381			
50329	492.24	50330	27.32 •

Provincial and territorial forms

Form 428									
56050		58040	10,582.00	58800	10,582.00	58840	534.39	61500	534.39
62140	850.00								

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	492	24
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 +	21,444	00
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: SEE LIST	13000 +	668 35
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.)

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 = 22,604 59

Step 3 – Net income

Enter your total income from line 15000 from the previous page.	15000	22,604	59
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600	18	00
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	+	7 14
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	+	
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 =	7 14 ▶	- 7 14
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments.		23400 = 22,597 45
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 = 22,597 45

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	= 22,597 45

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	+		• 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	+		• 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				25
Enter \$2,352 or 3% of line 23600, whichever is less.	-				26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for the return.)	33199	+			28
Add lines 27 and 28.	=				▶ 29
Add lines 1 to 24, and line 29.		33500	=	13,291	00 30
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.		33800	=	1,993	65 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	=	1,993	65 34

Part B – Federal tax on taxable income

Enter your **taxable income** from line 26000. 22,597|45 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.	22,597 45				
Line 36 minus line 37 (cannot be negative)	- 0 00	- 47,630 00	- 95,259 00	- 147,667 00	- 210,371 00
	= 22,597 45	=	=	=	=
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33%
	= 3,389 62	=	=	=	=
	+ 0 00	+ 7,145 00	+ 16,908 00	+ 30,535 00	+ 48,719 00
	=	=	=	=	=
Add lines 40 and 41.	= 3,389 62	=	=	=	=

Part C – Net federal tax

Enter the amount from line 42.		3,389 62	43
Federal tax on split income (Get and complete Form T1206.)	40424 +		•44
Add lines 43 and 44.	40400 =	3,389 62	▶ 3,389 62 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	35000	1,993 65	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.	=	1,993 65	▶ 1,993 65 49
Line 45 minus line 49 (if negative, enter "0")		Basic federal tax 42900 =	1,395 97 50

Federal foreign tax credit (Get and complete Form T2209.)	40500 -		51
Line 50 minus line 51 (if negative, enter "0")	Federal tax 40600 =	1,395 97	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 =	▶	1,395 97 57
Line 52 minus line 57 (if negative, enter "0")	41700 =	1,395 97	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 =	1,395 97	61

Step 6 – Provincial or territorial tax

Complete Form 428 to calculate your provincial tax.

Step 7 – Refund or balance owing

Protected B when completed

Net federal tax: enter the amount from line 61 from the previous page.	42000	1,395	97
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	42100	+	
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	42120	+	
Social benefits repayment (amount from line 23500)	42200	+	
Provincial or territorial tax (Attach Form 428, even if the result is "0".)	42800	+	155 85
Add lines 42000, 42100, 42120, 42200, and 42800. This is your total payable .	43500	=	1,551 82 •
Total income tax deducted (amounts from all Canadian slips)	43700	117	49 •
Refundable Quebec abatement (See line 44000 in the guide.)	44000	+	•
CPP overpayment (See line 30800 in the guide.)	44800	+	27 32 •
Employment insurance overpayment (See line 45000 in the guide.)	45000	+	8 74 •
Climate Action Incentive (Complete Schedule 14.)	45110	+	246 40 •
Refundable medical expense supplement (Complete the Worksheet for the return.)	45200	+	•
Canada workers benefit (CWB) (Complete Schedule 6.)	45300	+	181 71 •
Refund of investment tax credit (Get and complete Form T2038(IND).)	45400	+	•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+	•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	45700	+	•
Eligible educator school supply tax credit Supplies expenses (maximum \$1,000) 46800	46900	+	•
Tax paid by instalments	47600	+	•
Provincial or territorial credits (Complete Form 479, if it applies.)	47900	+	•
Add lines 43700 to 45700, and 46900 to 47900. These are your total credits .	48200	=	581 66 ▶
Line 43500 minus line 48200 This is your refund or balance owing .			970 16

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 48400 _____ •

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

For more information on how to receive your refund by direct deposit, see line 48400 in the guide or go to canada.ca/cra-direct-deposit.

Balance owing 48500 _____ 970 16 •

For more information on how to make your payment, see line 48500 in the guide or go to canada.ca/payments. Your payment is due no later than April 30, 2020.

Ontario Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2019 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 48400 above		1
Your donation to the Ontario opportunities fund	46500	• 2
Net refund (line 1 minus line 2)	46600	= • 3

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here _____
It is a serious offence to make a false return.

Telephone number: (613) 307-3453

Date: 07-04-20

If this return was completed by a tax professional, tick the applicable box and provide the following information:

49000 Was a fee charged? Yes 1 No 2

48900 EFILE number (if applicable): _____

Name of tax professional: _____

Telephone number: _____

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign 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, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

Do not use this area 48700 48800 _____ • **48600** _____ •

T1-2019

Canada Workers Benefit

Schedule 6

For 2019, the Canada workers benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit, that is intended to supplement the earnings of low-income workers. As of the 2019 tax year, you may choose to include or not include tax-exempt income when you calculate the CWB. The benefit has two parts: a basic amount and a disability supplement.

Complete this schedule and attach it to your return to claim the CWB, if you met **all** of the following conditions in 2019:

- you were a resident of Canada throughout the year
- you earned income from employment or business
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child

You **cannot claim** the CWB for 2019 if **any** of the following applies to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- you were confined to a prison or similar institution for a period of at least 90 days during the year
- you were exempt from income tax in Canada for a period in the year when you were an officer or servant of another country, such as a diplomat, **or** you were a family member who resided with such a person, or an employee of such a person at any time in the year

Notes: If you were married or living in a common-law relationship but did not have an **eligible spouse** (defined below) or an **eligible dependant** (defined below), complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the CWB for that person if the date of death was after June 30, 2019.

Eligible spouse – For the purpose of the CWB, an eligible spouse is a person who meets **all** the following conditions:

- was your cohabiting spouse or common-law partner on December 31, 2019
- was a resident of Canada throughout 2019
- was not enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another country, such as a diplomat, **or** a family member who resided with such a person, or an employee of such a person at any time in the year

Eligible dependant – For the purpose of the CWB, an eligible dependant is a person who meets **all** the following conditions:

- was your or your spouse's or common-law partner's child
- was under 19 years of age and lived with you on December 31, 2019
- was not eligible for the CWB for 2019

Complete Step 1.

The CWB is calculated based on the following amounts:

- working income (calculated in Step 1, Part A)
- your adjusted family net income (calculated in Step 1, Part B)

Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **33100** Yes 1 No 2

Do you have an eligible spouse? **33101** Yes 1 No 2

Are you claiming the basic CWB? **33102** Yes 1 No 2

If **yes**, complete part A and B, then, if applicable, complete Step 2 on page 4.

If you are eligible for the disability tax credit, do you want to claim the CWB disability supplement amount? **33103** Yes 1 No 2

If **yes**, complete part A and B, then, if applicable, complete Step 3 on page 4.

Is your eligible spouse eligible for the disability tax credit for themselves? **33104** Yes 1 No 2

If **yes**, your eligible spouse must complete steps 1 and 3 on a separate Schedule 6.

Are you choosing to include tax-exempt income in calculating the CWB? (see **notes** in Part A) **33105** Yes 1 No 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2019. Otherwise, complete column 1 only.

Employment income and other employment income reported on line 10100 and line 10400 of the return

Column 1 You	Column 2 Your eligible spouse
21,936 24 3	3

Taxable scholarships, fellowships, bursaries, and artists' project grants reported on line 13010 of the return

+ | 4 **33106** + | 4

Total self-employment income reported on lines 13500, 13700, 13900, 14100, and 14300 of the return (excluding losses)

+ | 5 + | 5

Tax-exempt working income earned on a reserve reported on line 10000 of Form T90, Income Exempt Under the Indian Act (see **notes** below) or an allowance received as an emergency volunteer reported on line 10105 of the return

+ | 6 **33107** + | 6

Add lines 3 to 6. Enter the amount even if the result is "0".

= 21,936|24 7 **33108** = | 7

Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 in Step 2.

Working income 21,936|24 8

Notes: Including tax-exempt income is optional for the CWB. If you choose to include tax-exempt working income on line 6 in Part A, you also must include any tax-exempt income that applies on line 10 in Part B.

If you choose to include your tax-exempt income in column 1 of Part A and Part B, you also must include your eligible spouse's tax-exempt income in column 2 of Part A and Part B.

You can claim the **basic** CWB (Step 2) if the working income (amount on line 8 above) is more than \$3,000. If you are eligible for the CWB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$1,150.

Continue on the next page.

Part B – Adjusted family net income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2019. Otherwise, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Net income amount from line 23600 of the return	22,597 45 9	9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income reported on line 10026 of Form T90, Income Exempt Under the Indian Act, or an allowance received as an emergency volunteer reported on line 10105 of the return	+ 10 38109	+ 10
Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+ 11	+ 11
Add lines 9, 10, and 11.	= 22,597 45 12	= 12
Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)	- 13	- 13
Line 12 minus line 13 (if negative, enter "0")	= 22,597 45 14 38110	= 14
Add the amounts from line 14 in columns 1 and 2. Enter this amount on line 23 and line 35 on the next page.	Adjusted family net income	22,597 45 15

If your adjusted family net income is **less** than the amount specified in the **chart below**, continue completing this form to find out if you are entitled to the CWB.

If your adjusted family net income is **more** than the amount specified in the **chart below**, you are not entitled to the CWB.

Adjusted family net income levels

	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic CWB Adjusted family net income (line 15 in Step 1)	less than \$24,111	less than \$36,483
CWB disability supplement (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$29,944	less than \$42,316
CWB disability supplement (you had an eligible spouse and both of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$48,150

Step 2 – Calculating your basic CWB

If you had an eligible spouse, **only one of you** can claim the basic CWB. The person who received the CWB advance payments for 2019 is the person who **must** claim the basic CWB for the year. If you had an eligible dependant, **only one person** can claim the basic CWB for that eligible dependant. If you cannot decide who will claim the basic CWB when you have an eligible spouse or an eligible dependant, the Canada Revenue Agency will designate who will claim the basic CWB.

Working income amount from line 8 in Step 1	21,936 24	16	
Base amount	- 3,000 00	17	
Line 16 minus line 17 (if negative, enter "0")	= 18,936 24	18	
Rate	x 26%	19	
Multiply line 18 by line 19.	= 4,923 42	20	
If you had neither an eligible spouse nor an eligible dependant, enter \$1,355.			
If you had an eligible spouse or an eligible dependant, enter \$2,335.	1,355 00	21	
Enter the amount from line 20 or line 21, whichever is less.	1,355 00	▶	1,355 00 22
Adjusted family net income amount from line 15 from the previous page	22,597 45	23	
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,820. If you had an eligible spouse or an eligible dependant, enter \$17,025.	- 12,820 00	24	
Line 23 minus line 24 (if negative, enter "0")	= 9,777 45	25	
Rate	x 12%	26	
Multiply line 25 by line 26.	= 1,173 29	▶	- 1,173 29 27
Line 22 minus line 27 (if negative, enter "0")			181 71 28
Enter the amount from line 28 on line 45300 of your return unless you complete Step 3.			= 181 71 28

Step 3 – Calculating your CWB disability supplement

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic CWB and the CWB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you** can claim the basic CWB. However, **each** of you must claim the CWB disability supplement on a separate Schedule 6.

Amount from line 7 in column 1 from Step 1		29	
Base amount	- 1,150 00	30	
Line 29 minus line 30 (if negative, enter "0")	=	31	
Rate	x 26%	32	
Multiply line 31 by line 32.	=	33	
Enter the amount from line 33 or \$700, whichever is less.	▶		34
Adjusted family net income amount from line 15 from the previous page		35	
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$24,111. If you had an eligible spouse or an eligible dependant, enter \$36,483.	-	36	
Line 35 minus line 36 (if negative, enter "0")	=	37	
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 6%. Otherwise, enter 12%.	x	38	
Multiply line 37 by line 38.	=	▶	- 39
Line 34 minus line 39 (if negative, enter "0")			= 40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			+ 41
Add lines 40 and 41.			42
Enter this amount on line 45300 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 +	•11
Amount from line 31000 of your return			58280 +	•12
Employment insurance premiums:				
Amount from line 31200 of your return			58300 +	•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.			=	10,582 00 22

Continue on the next page.

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 43 of the previous page.	1,141	17	44
Enter your Ontario tax on split income from Form T1206.	61510 +		•45
Add lines 44 and 45.	=	1,141	17 46
Enter your Ontario non-refundable tax credits from line 35 of the previous page.		-	534 39 47
Line 46 minus line 47 (if negative, enter "0")		=	606 78 48

Ontario minimum tax carryover

Amount from line 48 above	606	78	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")		=	606 78 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")		=	606 78 54

Ontario surtax

Amount from line 54 above	606	78	55
Amount from line 45 above		-	56
Line 55 minus line 56 (if negative, enter "0")		=	606 78 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.		=	606 78 61

Ontario dividend tax credit

Amount from line 50 above	61520 -		•62
Line 61 minus line 62 (if negative, enter "0")		=	606 78 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.		=	606 78 65

Continue on the next page.

Part C – Ontario tax (continued)

Enter the amount from line 65 of the previous page. 606|78 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	x \$452 =	+	68
Reduction for dependants with a mental or physical impairment				
Number of dependants	60970	x \$452 =	+	69
Add lines 67, 68, and 69.			=	244 00 70
Amount from line 70 above	244 00	x 2 =	=	488 00 71
Amount from line 66 above			-	606 78 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")			=	606 78 74

Ontario foreign tax credit

Credit calculated from Form T2036				75
Line 74 minus line 75 (if negative, enter "0")				= 606 78 76

Low-income individuals and families tax credit

Credit calculated from Schedule ON428–A		62140		- 850 00 77
Line 76 minus line 77 (if negative, enter "0")				= 0 00 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		
			x 25% =	- 0 00 79
Line 78 minus line 79 (if negative, enter "0")				= 0 00 80

Ontario health premium

Use the chart on the next page to calculate this amount.				+ 155 85 81
Add lines 80 and 81.				= 155 85 82
Enter the result on line 42800 of your return.				Ontario tax

Continue on the next page.

Part C – Ontario tax (continued)

Ontario Health Premium

Enter your **taxable income** from line 36 of page 2. 22,597|45 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" value="22,597.45"/> - \$20,000 = <input type="text" value="2,597.45"/> × 6% = <input type="text" value="155.85"/>	<input type="text" value="155.85"/>
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"/>	<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"/>	<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"/>	<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"/>	<input type="text"/>
more than \$200,600	\$900

See the privacy notice on your return.



Low-income Individuals and Families Tax Credit

Schedule ON428-A
2019

Protected B when completed

- To find out if you are eligible for the Low-income individuals and families tax credit, see the "Information for residents of Ontario" section of your tax package.
- Complete this schedule and **attach a copy** to your return.

Calculating your maximum allowable credit

Amount from line 10100 of your return			492	24	1
Amount from line 10400 of your return			+	21,444	00 2
Add lines 1 and 2.			=	21,936	24 3
Applicable rate for 2019			x	5.05%	4
Multiply line 3 by line 4.		(maximum \$850)	=	850	00 5

Calculating your adjusted net income

Amount from line 23600 of your return		22,597	45	6	
Amount from line 21300 of your return	+			7	
Amount of Registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+			8	
Add lines 6 to 8.	=	22,597	45	▶	22,597 45 9
Amount from line 11700 of your return				10	
Amount of RDSP income included on line 12500 of your return	+			11	
Add lines 10 and 11.	=			▶	-
Line 9 minus line 12 (if negative, enter "0")					12
Your adjusted net income	=	22,597	45	13	

If you were **single** at the end of the year, complete Part A to calculate your credit.

If you had a **spouse or common-law partner** at the end of the year, complete Part B on the next page.

Part A – Calculating the credit for single individuals

Amount from line 5 above		(maximum \$850)		850	00 14
Amount from line 13 above		22,597	45	15	
Individual income threshold	-	30,000	00	16	
Line 15 minus line 16 (if negative, enter "0")	=	0	00	17	
Applicable rate	x	10%	18		
Multiply line 17 by line 18.	=	0	00	▶	19
Line 14 minus line 19 (if negative, enter "0")	=	850	00	20	

Enter this amount on line 62140 of your Form ON428.

Continue on the next page.



Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments 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.

Since 2013, the CPP and the QPP have different base contribution rates. The Canada Revenue Agency (CRA) must be able to calculate your CPP and/or QPP contributions separately using the applicable rate(s).

The CRA will use the information you provide on this form to determine the portion of the yearly basic exemption, and the maximum contributory earnings, that will be applied to the CPP and the portion that will be applied to the QPP.

Complete this form and **attach** it to your return if you are in one of the following situations:

- You earned employment income **in the province of Quebec** in 2019 and you **were a resident of a province or territory other than Quebec** on December 31, 2019.
- You earned employment income **in a province or territory other than Quebec** in 2019 and you **were a resident of Quebec** on December 31, 2019.

If these situations do not apply to you, complete Schedule 8, Canada Pension Plan Contributions and Overpayment for 2019, or Schedule 8, Quebec Pension Plan Contributions for 2019, whichever applies to you.

Part 1 – Complete this part if you are a resident of a province or territory other than Quebec and 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 and QPP contributions calculation.

Part 3 – Complete this part to calculate your CPP and QPP contributions on your employment income.

Part 4 – Complete this part if you are a resident of a province or territory other than Quebec and 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**.

Part 5 – Complete this part if you are a resident of Quebec and are reporting employment income **and** self-employment income or other earnings on which you want to make optional QPP contributions. You must first complete **Part 3**.

For more information, see lines 22200, 22215, 30800, and 31000 in the Federal Income Tax and Benefit Guide.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election (for residents of a province or territory other than Quebec on December 31, 2019)

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 and submitted Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, to us and your employer(s).

If you had **both** employment income and self-employment income in 2019 and wanted to elect in 2019 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 form.

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 and QPP contributions calculation

To calculate your contributions, you need to determine the number of months during which the rules for CPP and QPP apply to you in 2019.

Enter 12 in **both** box A and box B **unless** any of the situations below apply.

Box A – CPP:

- 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.

A

Box B – QPP:

- 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 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 **QPP** applies in 2019.

B

Note the following:

- Do not enter a number greater than 12 in box A and box B.
- The number of months entered in box A and box B will be the same unless you elected to stop paying CPP contributions, you revoked such an election in the year, or you are 70 years old or older.
- The number you enter in box A cannot be more than the number of months you enter in box B

Monthly proration table for 2019

Applicable number of months	Line 1 and 2 of Part 3 Maximum CPP/QPP pensionable earnings	Line 13 and 26 of Part 3 Maximum basic CPP/QPP exemption*	Applicable number of months	Line 1 and 2 of Part 3 Maximum CPP/QPP pensionable earnings	Line 13 and 26 of Part 3 Maximum basic CPP/QPP 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/QPP contributions 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)

CPP (maximum \$57,400) 57,400.00 1

Enter your yearly maximum **QPP** 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 B of Part 2)

QPP (maximum \$57,400) 57,400.00 2

Total CPP pensionable earnings:

Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip) where the province of employment is **not Quebec**. If box 26 is blank, use box 14.

50339 3

Total QPP pensionable earnings:

Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip) where the province of employment is **Quebec**. If box 26 is blank, use box 14.

50329 + 492.24 4

Add lines 3 and 4.

Total pensionable earnings = 492.24 5

Canada Pension Plan

Enter the amount from line 3.

6

Enter the amount from line 5.

÷ 492.24 7

Line 6 divided by line 7 (include 5 decimals after the period)

= 0.00000 8

Enter the amount from line 1.

x 57,400.00 9

Multiply line 8 by line 9.

= 10

Enter the amount from line 3 or the amount from line 10, whichever is **less**.

11

Enter the number from line 8 (include 5 decimals after the period).

0.00000 12

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) x 3,500.00 13

Multiply line 12 by line 13.

Basic exemption for CPP purposes

= 14

Earnings subject to CPP contributions:

Line 11 minus line 14 (if negative, enter "0")

= 0.00 15

Actual total contributions on CPP pensionable earnings:

Enter the total CPP contributions deducted from box 16 of all your T4 slips.

50340 16

Actual base contributions on CPP pensionable earnings:

Multiply the amount from line 16 by 97.0588%.

- 17

Actual enhanced contributions on CPP pensionable earnings:

Line 16 minus line 17.

= 18

Required base contributions on CPP pensionable earnings:

Multiply the amount from line 15 by 4.95%.

(maximum \$2,668.05) 19

Required enhanced contributions on CPP pensionable earnings:

Multiply the amount from line 15 by 0.15%.

(maximum \$80.85) + 20

Total required contributions on CPP pensionable earnings:

Add lines 19 and 20.

= 21

Continue on the next page.

Part 3 – Calculating your CPP/QPP contributions on employment income (continued)

Quebec Pension Plan

Enter the amount from line 2 from the previous page.	57,400	00	22	
Enter the amount from line 10 from the previous page.	-		23	
Line 22 minus line 23 (if negative, enter "0")	=	57,400	00	24
Enter the amount from line 4 from the previous page, or the amount from line 24, whichever is less.			492	24 25
Enter your maximum basic QPP exemption. (see the monthly proration table on page 2 to find the amount that corresponds to the number of months entered in box B in Part 2)	(maximum \$3,500)	3,500	00	26
Enter the amount from line 14 from the previous page.	-		27	
Line 26 minus line 27 (if negative, enter "0")	Basic exemption for QPP purposes	=	3,500	00 ▶ - 3,500
Earnings subject to QPP contributions: Line 25 minus line 28 (if negative, enter "0")		=	0	00 29
Actual total contributions on QPP pensionable earnings: Enter the total QPP contributions deducted from box 17 of all your T4 slips.		50330	27	32 • 30
Actual base contributions on QPP pensionable earnings: Multiply the amount on line 30 by 97.2973%.		-	26	58 31
Actual enhanced contributions on QPP pensionable earnings: Line 30 minus line 31		=	0	74 32
Required base contributions on QPP pensionable earnings: Multiply the amount from line 29 by 5.4%.	(maximum \$2,910.60)	=		33
Required enhanced contributions on QPP pensionable earnings: Multiply the amount from line 29 by 0.15%.	(maximum \$80.85)	+		34
Total required contributions on QPP pensionable earnings: Add lines 33 and 34.		=		35
Enter the amount from line 17 from the previous page.				36
Enter the amount from line 31.	+	26	58	37
Add lines 36 and 37.	Actual total base contributions	=	26	58 ▶ 26 58 38
Enter the amount from line 18 from the previous page.				39
Enter the amount from line 32.	+	0	74	40
Add lines 39 and 40.	Actual total enhanced contributions	=	0	74 ▶ + 0 74 41
Add lines 38 and 41.	Actual total contributions	=	27	32 42
Enter the amount from line 19 from the previous page.				43
Enter the amount from line 33.	+			44
Add lines 43 and 44.	Required total base contributions	=		▶ 45
Enter the amount from line 20 from the previous page.				46
Enter the amount from line 34.	+			47
Add lines 46 and 47.	Required total enhanced contributions	=		▶ + 48
Add lines 45 and 48.	Required total contributions	-		49
Line 42 minus line 49 (if negative, enter "0")		=	27	32 50

Continue on the next page.

Part 3 – Calculating your CPP/QPP contributions on employment income (continued)

If you are self-employed or you have other earnings on which you are electing to pay additional CPP contributions or you want to make optional QPP contributions, continue with Part 4 or Part 5, whichever applies. You may be able to make additional contributions if the calculated amount from line 50 is negative. For residents of a province or territory other than Quebec, see Form CPT20, Election to Pay Canada Pension Plan Contributions. For residents of the province of Quebec, see line 445 of the Quebec provincial income tax guide.

Note: If you are completing Part 4 or Part 5, whichever applies, and you calculate that your self-employment and other earnings subject to contributions (line 30 of Part 4 or line 29 of Part 5) are "0", report your CPP/QPP contributions as noted below.

If your earnings subject to contributions are income from **employment**, claim the deduction and tax credit as follows:

- Enter the amount, in dollars and cents, from line 38 or line 45, **whichever is less**, on line 30800 of your return. If you are a **resident of a province or territory other than Quebec**, also enter this amount, in dollars and cents, on line 58240 of your Form 428.
- Enter the amount, in dollars and cents, from line 41 or line 48, **whichever is less**, on line 22215 of your return.
- If the amount on line 42 is more than the amount on line 49 and you are:
 - a resident of a province or territory other than Quebec, enter the amount, in dollars and cents, from line 50 on line 44800 of your return.
 - a resident of the Province of Quebec, see line 452 in your Quebec provincial income tax guide.

Part 4 – Residents of a province or territory other than Quebec – CPP contributions on self-employment and other earnings when you have 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
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20)	50399	+	3
Add lines 1, 2, and 3.	=		4

Canada Pension Plan

Enter the amount from line 16 of Part 3. **Actual total CPP contributions** _____ 5

If the amount on line 50 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.

Enter the amount from line 5.			6
Enter the amount from line 21 of Part 3.	-		7
Line 6 minus line 7. If negative, do not complete line 8, enter the amount from line 7 on line 9 and continue on line 10.	=		8
Line 5 minus line 8 (if negative, enter "0")	=		9
Multiply the amount from line 9 by 19.60784.	=		10

Quebec Pension Plan

Enter the amount from line 30 of Part 3. **Actual total QPP contributions** _____ 11

If the amount on line 50 of Part 3 is positive, complete lines 12 to 14. Otherwise, enter "0" on line 14 and continue on line 15.

Enter the amount from line 11.			12
Enter the amount from line 35 of Part 3.	-		13
Line 12 minus line 13. If negative, do not complete line 14, enter the amount from line 13 on line 15 and continue on line 16.	=		14
Line 11 minus line 14 (if negative, enter "0")	=		15
Multiply the amount from line 15 by 18.01801.	=		16
Add lines 10 and 16.	=		17

Enter the amount from line 1 of Part 3.	CPP pensionable earnings (maximum \$57,400)		18
Enter the amount from line 13 of Part 3.	Basic exemption (maximum \$3,500)	-	19
Line 18 minus line 19	(maximum \$53,900)	=	20
Enter the amount from line 17.		-	21
Line 20 minus line 21 (if negative, enter "0")		=	22
Enter the amount from line 4 or line 22, whichever is less.			23

* Self-employment earnings should be prorated according to the number of months entered in box A in Part 2. Do not prorate the self-employment earnings if the individual died in 2019.

Part 4 – Residents of a province or territory other than Quebec – CPP contributions on self-employment and other earnings when you have employment income (continued)

Amount from line 23 from the previous page. _____ 24

If the amount on line 5 of Part 3 is less than the amount on line 13 of Part 3, complete lines 25 to 28 below. Otherwise, enter "0" on line 29 and continue on line 30.

Enter the result of line 13 of Part 3 minus line 5 of Part 3. _____ 25

Enter the amount from line 4 from the previous page. _____ 26

Enter the amount from line 20 from the previous page. - _____ 27

Line 26 minus line 27 (if negative enter "0") = _____ ▶ - _____ 28

Line 25 minus line 28 (if negative, enter "0") = _____ ▶ - _____ 29

Earnings subject to contributions: Line 24 minus line 29 (If the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income. If the result is positive, continue at line 31.) = _____ 30

Multiply the amount from line 30 by 10.2%. = _____ 31

Multiply the amount from line 50 of Part 3 (if positive only) by 2. - _____ 32

Line 31 minus line 32 (if negative, enter the amount as a positive amount on line 40 and enter "0" on line 33) = 33

Deductions and tax credits for CPP contributions:

Enter the amount from line 38 of Part 3. _____ 34

Enter the amount from line 45 of Part 3. - _____ 35

Line 34 minus line 35 (if negative, enter "0") = _____ 36

Enter the amount, in dollars and cents, from line 34 or 35, **whichever is less**, on line 30800 of your return.

Enter the amount from line 41 of Part 3. _____ 37

Enter the amount from line 48 of Part 3. - _____ 38

Line 37 minus line 38 (if negative, enter "0") = _____ 39

Enter the amount, in dollars and cents, from line 37 or line 38, **whichever is less**, on line 22215 of your return.

If the calculated amount on line 33 is negative, complete lines 40 to 45 below.

If the calculated amount on line 33 is positive, complete lines 46 to 52 below.

Otherwise, if the calculated amount on line 33 is zero, enter the amount, in dollars and cents, from line 36 on line 31000 of your return, and enter the amount, in dollars and cents, from line 39 on line 22200 of your return.

Enter the calculated amount from line 33 as a positive amount. = _____ 40

Multiply the amount on line 40 by 50%. 41
Enter this amount, in dollars and cents, on line 44800 of your return. = _____

Multiply the amount on line 41 by 97.0588%. - _____ 42

Line 41 minus line 42 = _____ 43

Line 36 minus line 42. = _____ 44

Enter this amount, in dollars and cents, on line 31000 of your return. = _____

Line 39 minus line 43. Enter this amount, in dollars and cents, on line 22200 of your return. = 45

Enter the amount from line 33. Enter this amount, in dollars and cents, on line 42100 of your return. 46

Multiply the amount on line 46 by 97.0588%. - _____ 47

Line 46 minus line 47 = _____ 48

Multiply the amount on line 47 by 50%. + _____ 49

Add lines 48 and 49. = _____ 50

Add lines 36 and 49. Enter this amount, in dollars and cents, on line 31000 of your return. = _____ 51

Add lines 39 and 50. Enter this amount, in dollars and cents, on line 22200 of your return. = _____ 52

Part 5 – Residents of Quebec – QPP contributions on self-employment and other earnings when you have employment income

Net business income * (amount from line 31 of Revenu Quebec Form LE-35-V; if negative, enter "0")	50371	1
Income on which you wish to make optional contributions (amount from line 33 of Revenu Quebec Form LE-35-V)	50373 +	2
Add lines 1 and 2.	=	3

Canada Pension Plan

Enter the amount from line 16 of Part 3.	Actual total CPP contributions	4
If the amount on line 50 of Part 3 is positive, complete lines 5 to 7. Otherwise, enter "0" on line 7 and continue on line 8.		
Enter the amount from line 4.	5	
Enter the amount from line 21 of Part 3.	-	6
Line 5 minus line 6. If negative, do not complete line 7, enter the amount from line 6 on line 8 and continue on line 9.	=	▶ - 7
Line 4 minus line 7 (if negative, enter "0")		= 8
Multiply the amount from line 8 by 19.60784.		= 9

Quebec Pension Plan

Enter the amount from line 30 of Part 3.	Actual total QPP contributions	10
If the amount on line 50 of Part 3 is positive, complete lines 11 to 13. Otherwise, enter "0" on line 13 and continue on line 14.		
Enter the amount from line 10.	11	
Enter the amount from line 35 of Part 3.	-	12
Line 11 minus line 12. If negative, do not complete line 13, enter the amount from line 12 on line 14 and continue on line 15.	=	▶ - 13
Line 10 minus line 13 (if negative, enter "0")		= 14
Multiply the amount from line 14 by 18.01801.		= 15
Add lines 9 and 15.		= 16
Enter the amount from line 2 of Part 3.	QPP pensionable earnings (maximum \$57,400)	17
Enter the amount from line 26 of Part 3.	Basic exemption (maximum \$3,500)	18
Line 17 minus line 18	(maximum \$53,900)	= 19
Enter the amount from line 16.		- 20
Line 19 minus line 20 (if negative, enter "0")		= 21
Enter the amount from line 3 or line 21, whichever is less.		22

* Self-employment earnings should be prorated according to the number of months entered in box B in Part 2. Do not prorate the self-employment earnings if the individual died in 2019.

Continue on the next page.

Part 5 – Residents of Quebec – QPP contributions on self-employment and other earnings when you have employment income (continued)

Amount from line 22 from the previous page.			23
If the amount on line 5 of Part 3 is less than the amount on line 26 of Part 3, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.			
Enter the result of line 26 of Part 3 minus line 5 of Part 3.			24
Enter the amount from line 3 from the previous page.		25	
Enter the amount from line 19 from the previous page.	-	26	
Line 25 minus line 26 (if negative enter "0")	=		27
Line 24 minus line 27 (if negative, enter "0")	=		28
Earnings subject to contributions: Line 23 minus line 28 (If the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit on the contributions for your employment income. If the result is positive, continue at line 30.)			
	=		29
Multiply the amount from line 29 by 11.1%.	=		30
Multiply the amount from line 50 of Part 3 (if positive only) by 2.	-		31
Line 30 minus line 31 (if negative, enter the amount as a positive amount on line 39 and enter "0" on line 32).	=		32

Deductions and tax credits for QPP contributions:

Enter the amount from line 38 of Part 3.			33
Enter the amount from line 45 of Part 3.	-		34
Line 33 minus line 34 (if negative enter "0")	=		35
Enter the amount, in dollars and cents, from line 33 or 34, whichever is less , on line 30800 of your return.			
Enter the amount from line 41 of Part 3.			36
Enter the amount from line 48 of Part 3.	-		37
Line 36 minus line 37 (if negative enter "0")	=		38
Enter the amount, in dollars and cents, from line 36 or 37, whichever is less , on line 22215 of your return.			

If the calculated amount on line 32 is negative, complete lines 39 to 44 below.

If the calculated amount on line 32 is positive, complete lines 45 to 51 below.

Otherwise, if the calculated amount on line 32 is zero, enter the amount, in dollars and cents, from line 35 on line 31000 of your return, and enter the amount, in dollars and cents, from line 38 on line 22200 of your return.

Enter the calculated amount from line 32 as a positive amount.	=		39
Multiply the amount from line 39 by 50%.	=		40
Multiply the amount from line 40 by 97.2973%.	-		41
Line 40 minus line 41	=		42
Line 35 minus line 41. Enter this amount, in dollars and cents, on line 31000 of your return.	=		43
Line 38 minus line 42. Enter this amount, in dollars and cents, on line 22200 of your return.	=		44
Enter the amount from line 32.			45
Multiply the amount from line 45 by 97.2973%	-		46
Line 45 minus line 46	=		47
Multiply the amount from line 46 by 50%.	+		48
Add lines 47 and 48	=		49
Add lines 35 and 48. Enter this amount, in dollars and cents, on line 31000 of your return.	=		50
Add lines 38 and 49. Enter this amount, in dollars and cents, on line 22200 of your return.	=		51

Employee Overpayment of 2019 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada EI Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13 before completing this form.

Do not complete this form if you were a resident of Quebec on December 31, 2019, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read note ^(a) below)		0 00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+		2
Add lines 1 and 2.		0 00	3
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read note ^(b) below)			
Quebec residents (box 18 of your T4 slips)		8 74	4
Total premiums payable (enter the amount from line 9 of Schedule 13)	+		5
Add lines 4 and 5.		8 74	6
Line 3 minus \$2,000 (if negative, enter "0")		0 00	7
Line 6 minus line 7 (if negative, enter "0")		8 74	8
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read note ^(b) below)			
Quebec residents (box 18 of your T4 slips)		8 74	9
Required premiums:			
Residents of other than Quebec (multiply line 1 by 1.62%)		(maximum \$860.22)	
Quebec residents (multiply line 1 by 1.25%)		(maximum \$663.75)	
Line 9 minus line 10 (if negative, enter "0")		8 74	11
Enter the amount from line 8 or line 11, whichever is greater .	Employment insurance overpayment	8 74	12

Enter the amount from line 12 on **line 45000** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 45000.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 31200** of your return and, if it applies, on **line 58300** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,032 (\$2,025 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada EI Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec to receive a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada EI Commission through Service Canada in 2019 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

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 10400 – Other employment income

Other employment income		21,444 00
	Total =	21,444 00

Line 13000 – Other income

T4A Fiducie Desjardins Service des		
[180] Lump-sum payments from a DPSP	Box 018	668 35
	Total =	668 35

Line 21200 – Dues

Dues from T4		7 14 1
Annual union membership dues not included on a T4	+	2
Mandatory professional liability insurance	+	3
Add lines 1 through 3.	Total dues to be reported on line 21200	7 14 4

Line 43700 – Income tax deducted

T4 Resco Canada Inc		24 23
T4A Fiducie Desjardins Service des		66 84
Quebec income tax deducted		26 42
Total income tax deducted		
Enter this amount on line 43700 of your return		117 49

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.	22,597 45	1
Universal child care benefit repayment (line 21300).	+	+
Registered disability savings plan income repayment (include in line 23200).	+	+
Add lines 1 through 3.	= 22,597 45	= 3
Universal child care benefit (line 11700 of the return).	-	-
Registered disability savings plan income (line 12500 of the return).	-	-
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 22,597 45	= 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 22,597 45 9

A - Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$313.00	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.		= 313 00	14
Adjusted family net income from line 9.	22,597 45		15
• 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 .			
Line 15 minus line 16.	- 24,115 00		16
Enter 4% of line 17.	=		17
Line 14 minus line 18 (Eligible only if the result is more than \$2).		-	18
	Estimated Ontario Sales Tax Credit (OSTC)	= 313 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.	x 20% =		20
Property tax paid in Ontario for 2019. Enter the amount from box 61120 in Part A of Form ON-BEN.		+	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.	Occupancy cost	=	23
1. Energy Component: Long term care home Enter the amount from box 61230 in Part A of Form ON-BEN.	x 20% =		24
Home energy costs on a reserve Enter the amount from box 61210 in Part A of Form ON-BEN.		+	25
Enter your occupancy cost amount from line 23.		+	26
Add lines 24, 25 and 26.		=	27
Student residence from line 22.		-	28
Line 27 minus line 28.		=	29
Enter the amount from line 29 or \$241 , whichever is less .	Energy component	=	30
2. Property Tax Component: Occupancy cost from line 23.	x 10% =		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 .			32
If under 64 years of age: Enter \$60 .			
If 64 years of age or older: Enter \$512 .		+	33
Add lines 32 and 33.		=	34
Enter the amount from line 23 or line 34, whichever is less .	Property tax component	=	35

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

Add lines 30 and 35. **Energy and property tax components** = 36

Age on December 31, 2019:

If under 64 years of age:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$24,115**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$30,143**.

If 64 years of age or older:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$30,143**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$36,172**.

(Adjusted family net income from line 9 -) × 2% (if negative, enter "0") ▶ - 37

Line 36 minus line 37 (if negative, enter "0"). = 38

If you received a 2019 Ontario Senior Homeowners' Property Tax Grant, complete lines 39 to 46.

Otherwise, enter "0" on line 45 and continue on line 46 below.

Amount from line 38. 39

Enter the amount of your 2019 Ontario Senior Homeowners' Property Tax Grant. + 40

Add lines 39 and 40. = 41

Energy amount from line 30. - 42

Line 41 minus line 42 (if negative, enter "0"). = 43

Enter your occupancy cost amount from line 23. - 44

Line 43 minus line 44 (if negative, enter "0"). = 45

Line 38 minus line 45 (if the result is not more than \$2, enter "0"). ▶ - 46

Estimated Ontario Energy and Property Tax Credit (OEPTC) =

C – Estimated Northern Ontario Energy Credit (NOEC)

- If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$157**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$241**.

Adjusted family net income from line 9. 47

• If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$42,201**. 48

• If you **have** a spouse, common-law partner or qualified dependant, enter **\$54,258**. - 49

Line 48 minus line 49 (if negative, enter "0"). = 50

Multiply line 50 by line 51. x 1% 51

Line 47 minus line 52. (if the result is not more than \$2, enter "0"). ▶ - 52

Estimated Northern Ontario Energy Credit (NOEC) = 53

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19). 313|00 54

Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46). + 55

Estimated Northern Ontario Energy Credit (NOEC) (line 53). + 56

Add lines 54, 55 and 56. = 313|00 57

Divide the amount from line 57 by line 58. ÷ 12 58

Divide the amount from line 57 by line 58. If the amount on line 57 is \$360 or less, the OTB will be issued in one payment in July 2020. = 26|08 59

Estimated Ontario Trillium Benefit (OTB) per month

July 2020	313 00	January 2021	
August 2020		February 2021	
September 2020		March 2021	
October 2020		April 2021	
November 2020		May 2021	
December 2020		June 2021	

E – Estimated Ontario Senior Homeowners' Property Tax Grant (OSHPTG)

Property tax paid in 2019. Amount from **box 61120** in Part A of Form ON-BEN (maximum \$500). 60

(Adjusted family net income from line 9 -) × 3.33% (if negative, enter "0"). ▶ - 61

Line 60 minus line 61 (if negative, enter "0") = 62

Estimated Ontario Senior Homeowners' Property Tax Grant for 2020

The grant should be received within four to eight weeks after the taxpayer received the 2019 notice of assessment.

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)		21,936	1
Union, professional or like dues (line 21200)	-	7	2
Employment expenses (line 22900)	-		3
Subtotal (employment income)	=	21,929	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	=	21,929	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	=	21,929	19
Amount from line 19	21,929	x 18% ▶ =	3,947 A
RRSP/PRPP dollar limit for 2020		=	27,230 B
Enter the amount from line A or B, whichever is less			3,947 20
Total pension adjustment (PA) from 2019		-	18 21
Maximum RRSP/PRPP deduction in 2020 before PSPA	=	3,929	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)	+	3,929	5
Maximum RRSP/PRPP deduction limit for 2020	=	3,929	6

Table G - Calculation of RRSP/PRPP contribution limit 2020

Maximum RRSP/PRPP deduction limit for 2020 (table E, line 6)		3,929	1
Undeducted premiums (table F, line 3)	-		2
RRSP/PRPP contribution limit for 2020	=	3,929	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)	492	24	1
Other employment income (line 10400)	+	21,444	00 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	= 21,936
			24 8

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 11
Canada training credit claimed in 2019	-	0	00 12
Line 10 plus line 11 minus line 12.	=	250	00 13
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 16
Enter the amount from line 13 or line 16, whichever is less.		250	00
		Canada training credit limit for 2020	17

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	1,396	12	1
Revised refundable Quebec abatement	44000	-		2
Actual federal tax	42000	1,395	97	3
Actual refundable Quebec abatement	44000	+		4
Federal tax payable on the additional income	=	0	15	5
Additional income	÷	1,00		6
	x	100		7
Federal marginal tax rate	=	15 %		8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	42800	155	85	1
Actual provincial tax	42800	-	155	2
Provincial tax payable on the additional income	=			3
Additional income	÷	1,00		4
	x	100		5
Provincial marginal tax rate	=	%		6

Revised federal taxable income

Taxable income (line 26000)	26000	22,597	45	1
Additional income		+	1,00	2
Revised federal taxable income	26000	=	22,598	3

Chart A – Revised federal tax

Revised taxable income	26000	22,598	45	1
Federal tax		3,389	77	2
Federal tax on split income (T1206)	40424	+		3
Add lines 2 and 3.	40400	=	3,389	4
Federal non-refundable tax credits	35000	-	1,993	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	=	1,396
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	=	1,396
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	=	1,396	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	=	1,396

Chart D – Revised Ontario tax and credits

Revised taxable income	26000	22,598	45	100
Ontario tax on taxable income	44	1,141	22	110
Ontario tax on split income (T1206)	61510 +			130
Add lines 110 and 130	46 =	1,141	22	140
Ontario non-refundable tax credits	61500	534	39	150
Amount from line 150.	47 -	534	39	190
Line 140 minus line 190. If negative, enter 0.	48 =	606	83	200
Ontario minimum tax carryover	61540 -			205
Line 200 minus line 205. If negative, enter 0.	54 =	606	83	207
Amount for surtax purpose	57	606	83	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 +	0,00 350
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 +	0,00 360
Add lines 207 to 360.	61 =	606	83	370
Ontario dividend tax credit	61520 -			380
Line 370 minus line 380. If negative, enter 0.	63 =	606	83	400
Provincial additional tax for minimum tax purposes (T691)	64 +			411
Add lines 400 and 411	65 =	606	83	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 -	606	83	622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	73 -	0,00 700
Line 412 minus line 700. If negative, enter 0.	74 =	606	83	800
Provincial foreign tax credit (T2036)	75 -			1000
Line 800 minus line 1000. If negative, enter 0.	76 =	606	83	1150
Low-income individuals and families tax (LIFT) credit (ON428-A)	62140 -	850	00	1155
Line 1150 minus line 1155. If negative, enter 0.	78 =	0	00	1325
Community food program donation tax credit for farmers	79 -			1350
Line 1325 minus line 1350. If negative, enter 0.	80 =	0	00	7510
Ontario Health Premium	81 +	155	85	8000
Add lines 7510 and 8000.	Revised Ontario tax 42800 =	155	85	9000



Return Record

Identification, Notice of Assessment, and Auto-Fill Data		
Transmitter Efile Number	Transmitter Efile Password	<Password>
Preparer Efile Number	Preparer Efile Password	<Password>
Document Control Number	Discounter Registration Number	
Software Code 014G	Software Release Date	2020-03-31
Auto-Fill Indicator [0=No, 1=Yes] 0	Auto-Fill Date	
Notice of Assessment Indicator [0=No, 1=Yes] 0		
Originating IP Address		
Originating IP Address	192.168.1.118	
Taxpayer's Data		
Taxpayer's Given Name	Change of Name Indicator [2=Yes]	
Taxpayer's Surname	First Year Filer Indicator [1=Yes, 2=No] 2	
Address Data		
Care of Line		
Street	3440 County Road 10	
City	Vankleek Hill	
Province	Telephone Area Code	613
Postal Code	Telephone Local Number	3073453
Same Home/Mailing Address [1=Yes, 2=No] 1	Date of the Move	
Basic Data		Residency Data and Amended Tax Return Indicator
Tax Year	2019	Year End Province of Residence ON
Social Insurance Number	556035715	Current Province of Residence
Date of Birth	1993-08-21	Aboriginal Land Residency Indicator [1=Yes, 2=No]
Marital Status	6	Yukon First Nation Settlement Number
Spouse Self Employed [0=No, 1=Yes] 0		First Nation Identification Indicator [1=Yes, 2=No]
Date of Entry		NT Tlicho Community Residency Code [1=Yes, 2=No]
Prior Year Submission [0=No, 1=Yes] 0		NT Deline Lands Residency Indicator [1=Yes, 2=No]
Multiple Jurisdictions Indicator [0=No, 1=Yes] 0		Amended Tax Return Indicator [0=No, 1=Yes] 0
Exempt Income (Indian Act) Indicator [0=No, 1=Yes] 0		
Elections Canada Data		
Canadian Citizenship Indicator [1=Yes, 2=No] 1	Elections Canada Authorization Indicator [01=Yes, 02=No] 02	
Contact Data		
Correspondence Language Code [1=English, 2=French] 1	Expiry Date of the Tax Preparer Authorization Code	
Tax Preparer Authorization Code [1=Yes]	Post-Assessment Review Contact Code	
Pre-Assessment Review Contact Code		
Taxpayer's Email Address	pasler.riden@gmail.com	
Deceased Data		
Deceased Indicator [1=Yes]	Date of Death	
Subsection 104(13.4) Election Indicator [0=No, 1=Yes]		
Spouse's Data		
Spouse's Given Name (Limited to 4 characters)	Spouse's Social Insurance Number	00000000
Spouse's Net Income 0	Spouse's Universal Child Care Benefit Amount	0
Spouse's Universal Child Care Repayment Amount 0		
Bankruptcy Data		
Bankruptcy Indicator [1=Yes]	Post-Bankruptcy Net Income	
	Post-Bankruptcy Adjusted Net Income	
Selected Financial Data Statements (SFDs)		
Number of Selected Financial Data Records [Blank if 0]		

Field	Value	Description
26600	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
10100	492	Employment income from T4 slips
10400	21444	Other employment income
13000	668	Other income
15000	22604	Total income (or loss)
20600	18	Pension adjustment
21200	7	Annual union, professional, or like dues
26000	22597	Taxable income
42800	15585	Provincial or territorial tax
43500	155182	Total payable

Continued on next page

Field	Value	Description
43700	11749	Total income tax deducted
44800	2732	CPP overpayment
45110	24640	Climate action incentive
45000	874	Employment insurance overpayment
45300	18171	Canada workers benefit
48500	97016	Balance owing
30000	12069	Basic personal amount
50270	259	Total PPIP premiums
31260	1222	Canada employment amount
33500	13291	Gross non-refundable tax credits before donations and gifts
33800	1993	Non-refundable tax credits before donations and gifts
35000	1993	Total federal non-refundable tax credits
40600	139597	Federal tax
41700	139597	Net federal tax before CWB advance payments and special taxes
38100	2	CWB eligible dependent (1=Yes, 2=No)
38101	2	CWB eligible spouse (1=Yes, 2=No)
38102	1	CWB basic claim (1=Yes, 2=No)
38103	2	CWB disability supplement claim (1=Yes, 2=No)
60100	224	Climate action incentive - Base amount
60104	1	Climate action incentive - Outside of a census area (1=Yes, 2=No)
58040	10582	Basic personal amount
58800	10582	Add lines 58040 to 58640 and line 58769 of provincial Form 428
58840	534	Provincial non-refundable tax credits before donations and gifts
61500	534	Provincial or territorial non-refundable tax credits
62140	85000	Low-income individuals and families tax (LIFT) credit (ON428)
54780	492	E.I. insurable earnings
53490	2642	Quebec tax withheld
53500	492	Income on which Quebec tax was withheld
53450	668	Income with tax withheld
50329	492	Total QPP pensionable earnings
50330	2732	Total QPP contributions withheld
50280	615	Total employment insurance premiums

Summary of carryforward amounts to 2020



Name: **Pasler Riden**

SIN: **556-035-715**

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	3,929	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					

Summary of information slips - 2019

T4A

Exchange

1	Fiducie Desjardins Service des	T4A	
		Box	Amount Share: 100.00%
[180]	Lump-sum payments from a DPSP	018	668 35
	Income tax deducted	022	66 84

