



**UFile** 2019

Tax return for 2019 prepared for

**Srol Riden**

by *UFile for Windows*

# Executive summary

for 2019 taxation year



	Taxpayer		
First name	<b>Srol</b>		
Last name	<b>Riden</b>		
Social insurance number	526-297-056		
Date of birth	03-08-1983		
Province of residence	Ontario		
Street	3440 County Road 10		
City	Vankleek Hill		
Province	Ontario		
Postal code	K0B 1R0		
Home phone number	6132764492		
Work phone number	6134041539		
Email address	srol@gmx.de		

## Federal return

	Taxpayer		
Total income	<b>15000</b>	48,889	
Net income	<b>23600</b>	48,521	
Taxable income	<b>26000</b>	48,359	
Marginal tax rate		30%	
Average tax rate (total income taxes paid ÷ total income)		14.5%	
Total tax payable	<b>43500</b>	7,322	
<b>Balance due (refund)</b>	<b>48400 or 48500</b>	<b>(480)</b>	
Canada child benefit			
GST/HST credit			
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2020		30,553	
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2020			

# Tax return Summary

for 2019 taxation year



Taxpayer

First name	Srol
Last name	Riden
Social insurance number	526-297-056
Date of birth	03-08-1983
Province of residence	Ontario
Street	3440 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	6132764492
Work phone number	6134041539
Email address	srol@gmx.de

## Federal return

### Total income

Employment income	10100	48,889	22
Add lines 10100, 10400 to 14300, and 14700.	<b>This is your total income. 15000</b>	<b>48,889</b>	<b>22</b>

### Net income

RRSP deduction	20800 +	300	00
Deduction for CPP and QPP enhanced contributions	22215 +	68	08
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300 -	368	08
Line 15000 minus line 23300 (if negative, enter "0")	<b>This is your net income before adjustments. 23400</b>	<b>48,521</b>	<b>14</b>
Line 23400 minus line 23500 (if negative, enter "0")	<b>This is your net income. 23600</b>	<b>48,521</b>	<b>14</b>

### Taxable income

Security options deductions	24900 +	162	50
Add lines 24400 to 25600.	25700 -	162	50
Line 23600 minus line 25700 (if negative, enter "0")	<b>This is your taxable income. 26000</b>	<b>48,358</b>	<b>64</b>

### Federal non-refundable tax credits

Basic personal amount	30000	12,069	00
CPP or QPP contributions: through employment	30800 +	2,246	77
Employment Insurance premiums	31200 +	786	74
Canada employment amount	31260 +	1,222	00
Add lines 30000 to 33200.	33500 =	16,324	51
<b>Multiply the amount on line 33500 by 15%.</b>	33800 =	2,448	68
Total federal non-refundable tax credits:	add lines 33800 and 34900. <b>35000</b>	<b>2,448</b>	<b>68</b>

### Net federal tax

Tax on taxable income	(C) 7,294	37	
Add lines (C) and 40424.	40400	7,294	37
Enter the amount from line 35000.	35000	2,448	68
Add lines 35000 to 40427.	-	2,448	68
Basic federal tax (if negative, enter "0")	42900 =	4,845	69
Federal tax	40600 =	4,845	69
Line 40600 minus line 41600 (if negative, enter "0")	41700 =	4,845	69

### Refund or Balance owing

<b>Net federal tax:</b>	add lines 41700, 41500 and 41800.	42000 =	4,845	69
<b>Provincial or territorial tax</b>		42800 +	2,476	50
	<b>This is your total payable. 43500</b>	<b>7,322</b>	<b>19</b>	
Total income tax deducted	43700	7,578	17	
Climate action incentive	45110 +	224	00	
<b>These are your total credits. 48200</b>	-	7,802	17	
Line 43500 minus line 48200	=	(479)	98	
<b>Refund 48400</b>		<b>479</b>	<b>98</b>	
<b>Balance owing 48500</b>		<b>0</b>	<b>00</b>	

**Additional information**

Marginal tax rate	30%
Average tax rate (total income taxes paid ÷ total income)	14.5%
Total RRSP deduction limit - 2020	30,552.98

Name **Srol Riden**

SIN **526-297-056**

Date of birth **03-08-1983**

	2019	2018		2019	2018
Employment income	10100	48,889	47,634		
Other employment income	10400				
Old age security pension	11300				
CPP or QPP benefits	11400				
Other pensions or superannuation	11500				
Elected split-pension amount	11600				
Universal child care benefit	11700				
UCCB amount designated to a dependant	11701				
Employment insurance and other benefits	11900				
Taxable amount of dividends	12000				
Taxable amount of dividends other than elig.	12010				
Interest and other investment income	12100				
Net partnership income	12200				
Registered disability savings plan income	12500				
Net rental income	12600				
Taxable capital gains	12700				
Taxable amount support payments received	12800				
RRSP income	12900				
Other income	13000				
Tax. scholarship income and research grants	13010				
Net business income	13500				
Net professional income	13700				
Net commission income	13900				
Net farming income	14100				
Net fishing income	14300				
Workers' compensation benefits	14400				
Social assistance payments	14500				
Net federal supplements	14600				
<b>Total income</b>	<b>15000</b>	<b>48,889</b>	<b>47,634</b>		
Pension adjustment	20600				
Registered pension plan deduction	20700				
RRSP deduction	20800	300	300		
Deduction for elected split-pension amount	21000				
Annual union, professional, or like dues	21200				
Universal child care benefit repayment	21300				
Child care expenses	21400				
Disability supports deduction	21500				
Allowable deduction business investment loss	21700				
Moving expenses	21900				
Allowable deduction support payments made	22000				
Carrying charges and interest expenses	22100				
Deduction for CPP or QPP contributions	22200				
Ded. for CPP/QPP enhanced contributions	22215	68			
Deduction for PPIP premiums	22300				
Exploration and development expenses	22400				
Other employment expenses	22900				
Clergy residence deduction	23100				
Other deductions	23200				
Social benefits repayment	23500				
<b>Net income</b>	<b>23600</b>	<b>48,521</b>	<b>47,334</b>		
Canadian Forces personnel and police ded.	24400				
Security options deductions	24900	163			
Other payments deduction	25000				
Limited partnership losses of other years	25100				
Non capital loss of other years	25200				
Net capital loss of other years	25300				
Capital gains deduction	25400				
Northern residents deductions	25500				
Additional deductions	25600				
<b>Taxable income</b>	<b>26000</b>	<b>48,359</b>	<b>47,334</b>		
Basic personal amount	30000	12,069	11,809		
Age amount	30100				
Spousal or common-law partner amount	30300				
Amount for an eligible dependant	30400				
Canada caregiver amount	30425				
Amount for children	30500				
Canada caregiver amount, other dep.	30450				
CPP or QPP contributions - employment	30800	2,247	2,185		
CPP or QPP contributions - self-employment	31000				
EI premiums - employment	31200	787	791		
EI premiums - self-employment	31217				
PPIP premiums paid	31205				
PPIP premiums payable on employment inc.	31210				
PPIP premiums payable on self-employment	31215				
Volunteer firefighters' amount	31220				
Search and rescue volunteers amount	31240				
Canada employment amount	31260	1,222	1,195		
Home buyers' amount	31270				
Home accessibility expenses	31285				
Adoption expenses	31300				
Pension income amount	31400				
Disability amount (for self)	31600				
Disability amount transferred from dependant	31800				
Interest paid on your student loans	31900				
Your tuition, education, and textbook amounts	32300				
Tuition amounts transferred from a child	32400				
Amounts transferred from your spouse	32600				
Medical expenses	33099				
Allowable medical expenses for other dep.	33199				
Medical deduction	33200				
<b>Total</b>	<b>33500</b>	<b>16,325</b>	<b>15,979</b>		
<b>Total @ 15%</b>	<b>33800</b>	<b>2,449</b>	<b>2,397</b>		
Donations and gifts	34900				
<b>Total federal non-refundable tax credits</b>	<b>35000</b>	<b>2,449</b>	<b>2,397</b>		
Federal dividend tax credit	40425				
Minimum tax carryover	40427				
Federal foreign tax credit	40500	0			
Federal tax	40600	4,846	4,743		
Federal political contribution tax credit	41000				
Investment tax credit	41200				
Labour-sponsored funds tax credit	41400				
<b>Line 40600 - 41600</b>	<b>41700</b>	<b>4,846</b>	<b>4,743</b>		
CWB advance payments received	41500				
<b>Net federal tax</b>	<b>42000</b>	<b>4,846</b>	<b>4,743</b>		
CPP contributions payable self-employment	42100				
EI premiums payable on self-employment	42120				
Social benefits repayment	42200				
Provincial or territorial tax	42800	2,477	2,346		
Yukon First Nations tax	43200				
<b>Total payable</b>	<b>43500</b>	<b>7,322</b>	<b>7,090</b>		
Deducted at source	43700	7,578	7,443		
Transfer 45%	43800				
<b>Line 43700 - 43800</b>	<b>43900</b>				
Quebec abatement	44000				
First Nations abat.	44100				
CPP overpayment	44800				
Employment insurance overpayment	45000				
Climate action incentive	45110	224	169		
Refundable medical expense supplement	45200				
Canada workers benefit	45300				
Refund of investment tax credit	45400				
Part XII.2 trust tax credit	45600				
Employee and partner GST/HST rebate	45700				
School supply	46900				
Tax paid by instalments	47600				
Provincial or territorial credits	47900				
<b>Total credits</b>	<b>48200</b>	<b>7,802</b>	<b>7,612</b>		
<b>Refund</b>	<b>48400</b>	<b>480</b>	<b>522</b>		
<b>Balance owing</b>	<b>48500</b>				

# Assembly Instructions



Name: **Srol Riden**

SIN: 526-297-056

## **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	
<b>Print your name and address below.</b>	
First name and initial <b>Srol</b>	
Last name <b>Riden</b>	
Mailing address: Apt No. – Street No. Street name <b>3440 County Road 10</b>	
PO Box	RR
City <b>Vankleek Hill</b>	Prov./Terr. <b>ON</b> Postal code <b>K0B 1R0</b>

Information about you	
Enter your social insurance number (SIN):	<b>526-297-056</b> Year Month Day
Enter your date of birth:	<b>1983-08-03</b>
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 <b>SIN</b> information above is for the deceased person.	
If this <b>return</b> is for a <b>deceased person</b> , enter the date of death:	Year Month Day

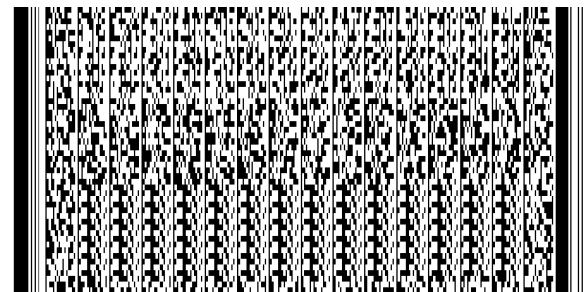
Email address	
By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> under Step 1 in the guide.	
Enter an email address:	<b>srol@gmx.de</b>

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 <b>December 31, 2019</b> :	<b>Ontario</b>
Enter the province or territory where you <b>currently</b> 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 <b>became</b> or <b>ceased</b> to be a <b>resident of Canada</b> for income tax purposes in <b>2019</b> , 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"/>


DUPLICATE - DO NOT SEND BY MAIL



Do not use this area	17200					17100				
----------------------	-------	--	--	--	--	-------	--	--	--	--

### 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](http://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, 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.

DUPLICATE - DO NOT SEND BY MAIL

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	48,889	22
	This is your <b>total income.</b> 15000	48,889	22

**Net income**

RRSP and pooled registered pension plan (PRPP) deduction ( <b>attach</b> receipts)	20800	300	00
Deduction for CPP and QPP enhanced contributions on employment income	22215	68	08
	This is your <b>net income.</b> 23600	48,521	14

**Taxable income**

Security options deductions	24900	162	50
	This is your <b>taxable income.</b> 26000	48,358	64

**Federal tax (formerly Schedule 1)**

**Part A – Federal non-refundable tax credits**

Basic personal amount	30000	12,069	00
CPP or QPP contributions through employment from box 16 and box 17	30800	2,246	77
Employment insurance premiums through employment from box 18 and box 55	31200	786	74
Canada employment amount	31260	1,222	00
Non-refundable credit	33500	16,324	51
Net non-refundable credit	33800	2,448	68
	Total federal non-refundable tax credits 35000	2,448	68

**Federal schedules**

Schedule 7	24500	300.00
Schedule 14	60100	224.00 60104 2

**Provincial and territorial forms**

Form 428	56050	58040	10,582.00	58240	2,246.77	58300	786.74	58800	13,615.51
	58840	687.58	61500	687.58					
ON-BEN	61020	1	61100	7,500.00					

DUPLICATE - DO NOT SEND BY MAIL





# Income Tax and Benefit Return

**2019**  
RC-19-119

**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

ON **8**

Identification		
<b>Print your name and address below.</b>		
First name and initial		
Srol		
Last name		
Riden		
Mailing address: Apt No. – Street No. Street name		
3440 County Road 10		
PO Box	RR	
City	Prov./Terr.	Postal code
Vankleek Hill	ON	K0B 1R0

Information about you	
Enter your social insurance number (SIN):	526-297-056
Enter your date of birth:	Year Month Day 1983-08-03
Your language of correspondence:	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>
Votre langue de correspondance :	<input checked="" type="checkbox"/> <input type="checkbox"/>

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

Email address	
By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> under Step 1 in the guide.	
Enter an email address:	srol@gmx.de

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 <b>December 31, 2019</b> : Ontario	
Enter the province or territory where you <b>currently</b> 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 <b>became</b> or <b>ceased</b> to be a <b>resident of Canada</b> for income tax purposes in <b>2019</b> , enter the date of:	
entry	Month Day
or	departure
Month Day	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**

<b>Do not use this area</b>	17200					17100			
-----------------------------	-------	--	--	--	--	-------	--	--	--

### 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-for-original-peoples](https://canada.ca/taxes-for-original-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 whose 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.

DUPLICATE - DO NOT SEND BY MAIL

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	48,889	22
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (See line 10100 in the guide.)	10130			
Other employment income		10400	+	
Old age security pension (box 18 of the T4A(OAS) slip)		11300	+	
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400	+	
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410			
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)		11500	+	
Elected split-pension amount (Get and complete Form T1032.)		11600	+	
Universal child care benefit (UCCB) (See the RC62 slip.)		11700	+	
UCCB amount designated to a dependant	11701			
Employment insurance and other benefits (box 14 of the T4E slip)		11900	+	
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905			
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)		12000	+	
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010			
Interest and other investment income (Complete the Worksheet for the return.)		12100	+	
Net partnership income: limited or non-active partners or		12200	+	
Registered disability savings plan income (box 131 of the T4A slip)		12500	+	
Rental income	Gross 12699	Net 12600	+	
Taxable capital gains (Complete Schedule 3.)		12700	+	
Support payments received	Total 12799	Taxable amount 12800	+	
RRSP income (from all T4RSP slips)		12900	+	
Other income Specify:		13000	+	
Taxable scholarship, fellowships, bursaries, and artists' project grants		13010	+	
<b>Self-employment income</b>				
Business income	Gross 13499	Net 13500	+	
Professional income	Gross 13699	Net 13700	+	
Commission income	Gross 13899	Net 13900	+	
Farming income	Gross 14099	Net 14100	+	
Fishing income	Gross 14299	Net 14300	+	
Workers' compensation benefits (box 10 of the T5007 slip)	14400			
Social assistance payments	14500	+		
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	+		
Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.)	=	▶ 14700	+	
Add lines 10100, 10400 to 11400, 11500 to 11700, 11900, 12000, 12100 to 12500, 12600, 12700, 12800, 12900 to 13010, 13500, 13700, 13900, 14100, 14300, and 14700.				
This is your <b>total income.</b>	15000	=	48,889	22

DUPLICATE - DO NOT SEND BY MAIL

### Step 3 – Net income

Enter your <b>total income</b> from line 15000 from the previous page.	15000	48,889	22
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700		
RRSP deduction (See Schedule 7 and <b>attach</b> receipts.)	20800 +	300	00
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810		
Deduction for elected split-pension amount (Get and complete Form T1032.)	21000 +		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200 +		
Universal child care benefit repayment (box 12 of all RC62 slips)	21300 +		
Child care expenses (Get and complete Form T778.)	21400 +		
Disability supports deduction (Get and complete Form T929.)	21500 +		
Business investment loss	Gross 21699	Allowable deduction	21700 +
Moving expenses (Get and complete Form T1-M.)	21900 +		
Support payments made	Total 21999	Allowable deduction	22000 +
Carrying charges and interest expenses (Complete the Worksheet for the return.)	22100 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22200 +		
Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22215 +	68	08
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 =	368	08
Line 15000 minus line 23300 (if negative, enter "0")	This is your <b>net income before adjustments.</b>	23400 =	48,521 14
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 <b>net income.</b>	23600 =	48,521 14

DUPLICATE - DO NOT SEND BY MAIL

### Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	24400			
Security options deductions	24900 +	162	50	
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 =	162	50	▶ - 162   50
Line 23600 minus line 25700 (if negative, enter "0")	This is your <b>taxable income.</b>	26000 =	48,358	64

DUPLICATE - DO NOT SEND BY MAIL

## Step 5 – Federal tax (formerly Schedule 1)

### Part A – Federal non-refundable tax credits

Basic personal amount	claim \$12,069	30000	12,069	00	1	
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	(maximum \$7,494)	30100 +			2	
Spouse or common-law partner amount (Complete Schedule 5.)		30300 +			3	
Amount for an eligible dependant (Complete Schedule 5.)		30400 +			4	
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		30425 +			5	
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		30450 +			6	
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.	30499 × \$2,230 =	30500 +			7	
Base CPP or QPP contributions:						
through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		30800 +	2,246	77	• 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 +	786	74	• 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 1005.)		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 <b>self, spouse or common-law partner, and your dependent children born in 2002 or later</b>	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 <b>other dependants</b> (Complete the Worksheet for the return.)	33199 +				28	
Add lines 27 and 28.	=				▶ 29	
Add lines 1 to 24, and line 29.		33500 =	16,324	51	30	
Federal non-refundable tax credit rate		×	15%		31	
Multiply line 30 by line 31.		33800 =	2,448	68	32	
Donations and gifts (Complete Schedule 9.)		34900 +			33	
Add lines 32 and 33.						
Enter this amount on line 46 on the next page.		<b>Total federal non-refundable tax credits</b>	35000 =	2,448	68	34

DUPLICATE - DO NOT SEND BY MAIL

### Part B – Federal tax on taxable income

Enter your <b>taxable income</b> from line 26000.						48,358 64	35
Complete the appropriate column depending on the amount on line 35.	Line 35 is <b>\$47,630</b> or less	Line 35 is more than <b>\$47,630</b> but not more than <b>\$95,259</b>	Line 35 is more than <b>\$95,259</b> but not more than <b>\$147,667</b>	Line 35 is more than <b>\$147,667</b> but not more than <b>\$210,371</b>	Line 35 is more than <b>\$210,371</b>		
Enter the amount from line 35.		48,358 64					36
Line 36 minus line 37 (cannot be negative)	- 0 00	- 47,630 00	- 95,259 00	- 147,667 00	- 210,371 00		37
	=	= 728 64	=	=	=		38
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33%		39
	=	= 149 37	=	=	=		40
	+ 0 00	+ 7,145 00	+ 16,908 00	+ 30,535 00	+ 48,719 00		41
	=	=	=	=	=		42
Add lines 40 and 41.		7,294 37					42

### Part C – Net federal tax

Enter the amount from line 42.		7,294 37	43
Federal tax on split income (Get and complete Form T1206.)	40424 +		•44
Add lines 43 and 44.	40400 =	7,294 37	▶ 7,294 37 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	35000	2,448 68	46
Federal dividend tax credit (See line 40425 in the guide.)	425 +		•47
Minimum tax carryover (Get and complete Form T691.)	40427 +		•48
Add lines 46, 47, and 48.	=	2,448 68	▶ - 2,448 68 49
Line 45 minus line 49 (if negative, enter "0")		<b>Basic federal tax</b> 42900 =	4,845 69 50
Federal foreign tax credit (Get and complete Form T2209.)		40500 -	51
Line 50 minus line 51 (if negative, enter "0")		<b>Federal tax</b> 40600 =	4,845 69 52
Total federal political contributions (attach receipts)	4900	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 =	▶ - 41700 = 4,845 69 57
Line 52 minus line 57 (if negative, enter "0")		41700 =	4,845 69 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.		<b>Net federal tax</b> 42000 =	4,845 69 61

DUPLICATE - DO NOT SEND BY MAIL

### 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	4,845	69
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	+	
<b>Provincial or territorial tax</b> (Attach Form 428, even if the result is "0".)	42800	+	2,476 50
Add lines 42000, 42100, 42120, 42200, and 42800. This is your <b>total payable</b> .	<b>43500</b>	=	7,322 19
Total income tax deducted (amounts from all Canadian slips)	43700	7,578	17
Refundable Quebec abatement (See line 44000 in the guide.)	44000	+	
CPP overpayment (See line 30800 in the guide.)	44800	+	
Employment insurance overpayment (See line 45000 in the guide.)	45000	+	
Climate Action Incentive (Complete Schedule 14.)	45110	+	224 00
Refundable medical expense supplement (Complete the Worksheet for the return.)	45200	+	
Canada workers benefit (CWB) (Complete Schedule 6.)	45300	+	
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	+	
<b>Provincial or territorial credits</b> (Complete Form 479, if it applies.)	47900	+	
Add lines 43700 to 45700, and 46900 to 47900. These are your <b>total credits</b> .	48200	=	7,802 17
Line 43500 minus line 48200 This is your <b>refund or balance owing</b> .		=	(479 98)

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.

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

**Refund 48400** 479 98

**Balance owing 48500**

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](http://canada.ca/cra-direct-deposit).

For more information on how to make your payment, see line 48500 in the guide or go to [canada.ca/payments](http://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) 276-4492

Date: 04-06-20

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](http://canada.ca/cra-info-source).

**Do not use this area**

48700  48800  \_\_\_\_\_ • 48600 \_\_\_\_\_

T1-2019

Protected B when completed  
Schedule 7

## RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities

For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Complete this schedule and **attach** it to your return **when one or more** of the following situations apply:

Complete Parts A, B, C, and D if any of the following apply:

- you will **not be deducting** on your 2019 return all of the unused RRSP, PRPP, or SPP contributions you previously reported and that are available to deduct for 2019, as shown on your latest notice of assessment or reassessment, or T1028, Your RRSP Information for 2019
- you will **not be deducting** on your 2019 return all of the RRSP, PRPP, and SPP contributions you made from March 2, 2019, to March 2, 2020
- you have transferred to your RRSP, PRPP, or SPP certain amounts you included in your income for 2019
- you are designating contributions made to your RRSP, PRPP, or SPP as a 2019 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)
- you intend to claim on line 20800 of your return the full amount of RRSP, PRPP, and SPP contributions you made, including any unused RRSP, PRPP, or SPP contributions, **and** you reported employer PRPP contributions on line 20810 of your return

Complete Part E if:

- you withdrew funds from your RRSP in 2019 under the HBP or the LLP

Complete Part F if:

- you will be the beneficiary of income that was contributed to an amateur athlete trust in 2019 and you want that income to be used in calculating your RRSP deduction limit

If **none of the above situations** apply to you, **do not complete** this schedule. On line 20800 of your return, enter your total contributions for the year made to your RRSP, PRPP, or SPP, or your spouse's or common-law partner's RRSP or SPP.

## Part A – Contributions

Complete this part to calculate your total contributions.

Enter your unused RRSP contributions previously reported and available to deduct for 2019 as shown on your latest notice of assessment or reassessment, or on your T1028 statement for 2019 (unused RRSP contributions also includes your unused PRPP and SPP contributions.)

	300 00	2		
Enter the RRSP, SPP, and your PRPP contributions you made from <b>March 2, 2019</b> , to <b>December 31, 2019</b> (attach all receipts).				1
Enter the RRSP, SPP, and your PRPP contributions you made from <b>January 1, 2020</b> , to <b>March 2, 2020</b> (attach all receipts).	+			3
Add lines 2 and 3.	<b>24500</b> =	300 00	▶	+ 300 00 4
Add lines 1 and 4. Enter this amount on line 6 on the next page.		<b>Total contributions</b>	=	300 00 5

**Enter** on lines 2 and 3 above **all** contributions you made for the dates specified, even if you are not designating or deducting them on your return for 2019. Otherwise, the CRA may reduce or disallow your claim for these contributions on your return for a future year.

**Include** on lines 2 and 3:

- contributions you made to your RRSP, PRPP, or SPP, or to your spouse's or common-law partner's RRSP or SPP
- amounts transferred to your RRSP, PRPP, or SPP (also see line 14 in Part C of this schedule)
- contributions you are designating as a repayment under the HBP or the LLP (Part B of this schedule)

**Do not include** on lines 2 and 3:

- any unused RRSP, PRPP, or SPP contributions you made after March 1, 2019, that were refunded to you or your spouse or common-law partner in 2019
- part or all of the contributions you made to your RRSP or an RRSP for your spouse or common-law partner less than 90 days before either of you withdrew funds from that RRSP under the HBP or the LLP. For more information, go to [canada.ca/home-buyers-plan](http://canada.ca/home-buyers-plan) or see Guide RC4112, Lifelong Learning Plan (LLP)
- your employer's contributions to your PRPP as reported on line 20810 of your return
- any payment directly transferred to your RRSP, PRPP, or SPP if you did not receive an information slip for it, or if it is shown in box 35 of your T4RSP or T4RIF slips
- the part of an RRSP withdrawal you recontributed to your RRSP and deducted on line 23200 of your return. This would have happened if, in error, you withdrew more RRSP funds than necessary to get past service benefits under a registered pension plan (RPP)
- the excess part of a direct transfer of a lump-sum payment from your RPP to an RRSP, a PRPP, or a registered retirement income fund (RRIF) that you withdrew and are including on line 12900 or 13000 and deducting on line 23200 of your return for 2019
- contributions made from exempt earnings. See Form RC383, Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan

### Part B – Repayments under the HBP and the LLP

If you withdrew funds from your RRSP under the HBP or the LLP **before 2018**, you may have to make a repayment to your RRSP, PRPP, or SPP for 2019. Your 2019 minimum required repayment is shown on your latest notice of assessment or reassessment or your T1028 statement for 2019.

Complete line 7 and line 8 if you are designating contributions made from January 1, 2019, to March 2, 2020, to your own RRSP, PRPP, or SPP as a 2019 repayment under the HBP or the LLP. If you designate less than the minimum required repayment amount for 2019, report the difference on line 12900 of your return.

If you are not required to make a repayment under the HBP or the LLP, enter "0" on line 9 and continue on line 10.

Do **not** include on lines 7 and 8:

- any amount you deducted or designated on your 2018 return as a repayment or that was refunded to you
- any contributions or transfers you will be including on line 14 or line 15 in Part C of this schedule

Enter the amount from line 5 on the previous page.

			300	00	6
Contribution designated as a repayment under the HBP	24600				7
Contribution designated as a repayment under the LLP	24620 +				8
Add lines 7 and 8. <b>Total repayments under the HBP and the LLP</b>	=			0	9
Line 6 minus line 9 <b>Contributions available to deduct</b>	=		300	00	10

For more information on the LLP, see Guide RC4112, Lifelong Learning Plan (LLP). For more information on the HBP, go to [canada.ca/home-buyers-plan](http://canada.ca/home-buyers-plan).

### Part C – RRSP deduction

Complete this part to calculate your RRSP deduction at line 20800 of your return.

Enter your RRSP deduction limit for 2019 as shown on your latest notice of assessment or reassessment, or your T1028 statement for 2019.

	22,052	96	11
Enter your 2019 <b>employer</b> PRPP contributions (amount from line 20810 from your return).	-		12
Line 11 minus line 12	=	22,052	96
<b>Transfers</b> (see "Line 14 – Transfers" below)	24640		14
RRSP, PRPP, and SPP contributions you are deducting for 2019. This amount cannot be more than the <b>lesser</b> of: the amount on line 13 and the result of line 10 minus line 14.	+	300	15
Add lines 14 and 15.	=	300	16

Enter the amount from line 10 or line 16, **whichever is less**.

**Also enter this amount on line 20800 of your return.** RRSP deduction 20800 300 00 17

#### Line 14 – Transfers

You may have reported income on line 11500, 12900, or 13000 of your 2019 return. If you transferred certain types of this income to your RRSP, PRPP, and SPP on or before March 2, 2020, you can claim the same amount on line 14, as a **transfer**. Claiming the transfer ensures that your **RRSP deduction limit** is not reduced by that amount.

For more information about amounts you can transfer, see Guide T4040.

#### Note

You may not have reported income you received in a previous year on your return for that year. If reported, that income may give you more room to contribute to an RRSP, PRPP, or SPP in later years. To ensure your RRSP deduction limit is up to date and maximized, file your return for that year and report the income.

**Part D – Unused contributions available to carry forward**

Line 10 from the previous page minus line 17  
from the previous page

**Your unused contributions  
available to carry forward to a future year**

= 0 | 00 18

This amount is available to carry forward to future years and it will be shown on your 2019 notice of assessment.

**Part E – 2019 withdrawals under the HBP and the LLP**

Complete this section, if you withdrew funds from your RRSP under the HBP and/or the LLP in 2019.

HBP: enter the amount from box 27 of all your 2019 T4RSP slips. **24700** \_\_\_\_\_ | \_\_\_\_\_ 19

Tick this box if the address shown on page 1 of your return is the same  
as the address of the home you purchased under the HBP. **25900**  20

LLP: enter the amount from box 25 of all your 2019 T4RSP slips. **26300** \_\_\_\_\_ | \_\_\_\_\_ 21

Tick this box to designate your spouse or common-law partner as the  
student you withdrew the funds for under the LLP. You can only make  
this designation on the return for the year you make your first withdrawal  
under the LLP. If you do not tick the box, you will be considered to be the  
student for LLP purposes. **26400**  22

For more information on the LLP, see Guide RC4112, Lifelong Learning Plan (LLP).  
For more information on the HBP, go to [canada.ca/home-buyers-plan](http://canada.ca/home-buyers-plan).

**Part F – 2019 contributions to an amateur athlete trust**

Complete this section to report qualifying performance income (generally endorsement income, prize money, or income from public appearances received by an amateur athlete) contributed in 2019 to an amateur athlete trust. This income qualifies as earned income when calculating the RRSP deduction limit of the trust's beneficiary.

Enter the amount of income that was contributed to an amateur athlete trust  
in 2019. **26700** \_\_\_\_\_ | \_\_\_\_\_ 23

See the privacy notice on your return.

T1-2019

# Canada Pension Plan Contributions and Overpayment for 2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Month  
50372   

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.

Month  
50374

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

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

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

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

A

**Monthly proration table for 2019**

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

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

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

Enter your yearly maximum <b>CPP</b> 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).	<b>(maximum \$57,400)</b>	57,400	00	1
<b>Total CPP pensionable earnings:</b> Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip). If box 26 is blank, enter the amount from box 14.		<b>50339</b>	48,889	22 2
Enter the amount from line 1 or the amount from line 2, <b>whichever is less</b> .			48,889	22 3
Enter your maximum basic <b>CPP</b> 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).	<b>(maximum \$3,500)</b>	-	3,500	00 4
Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")	<b>(maximum \$53,900)</b>	=	45,389	22 5
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		<b>50340</b>	2,314	85 6
Actual base contributions on CPP pensionable earnings: Multiply the amount from line 6 by 97.0588%.		-	2,246	77 7
Actual enhanced contributions on CPP pensionable earnings: Line 6 minus line 7		=	68	08 8
Required base contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95%.	<b>(maximum \$2,668.05)</b>		2,246	77 9
Required enhanced contributions on CPP pensionable earnings: Multiply the amount from line 5 by 0.15%.	<b>(maximum \$80.85)</b>	+	68	08 10
Total required contributions on CPP pensionable earnings: Add lines 9 and 10.		-	2,314	85 11
Line 6 minus line 11 (if negative, enter "0")		=	0	00 12

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

**Note:** If you are completing Part 5, and you calculate that your self-employment and other earnings subject to contributions (line 20 of Part 5) are "0", report your CPP 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 7 or line 9, **whichever is less**, on line 30800 of your return. If applicable, also enter this amount, in dollars and cents, on line 58240 of your Form 428.
- Enter the amount, in dollars and cents, from line 8 or line 10, **whichever is less**, on line 22215 of your return.
- If the amount on line 12 is positive, enter the amount, in dollars and cents, on line 44800 of your return.

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

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

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

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

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

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

Pensionable net self-employment earnings* (amounts from lines 12200, 13500, 13700, 13900, 14100, and 14300 of your return)			1
Employment earnings <b>not shown</b> on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	<b>50373</b>	+	2
Employment earnings <b>shown</b> on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	<b>50399</b>	+	3
Add lines 1, 2, and 3.	=		4
Enter the amount from line 6 of Part 3.	<b>Actual total CPP contributions</b>		5
If the amount on line 12 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 11 of Part 3.	-		7
Line 6 minus line 7 (if negative, enter "0")	=	▶	8
Line 5 minus line 8 (if negative, enter "0")	=		9
Multiply the amount from line 9 by 19.60784.			10
Enter the amount from line 1 of Part 3.	<b>CPP pensionable earnings (maximum \$57,400)</b>		11
Enter the amount from line 4 of Part 3.	<b>Basic exemption (maximum \$3,500)</b>		12
Line 11 minus line 12 (if negative, enter "0")	=		13
Enter the amount from line 10.	-		14
Line 13 minus line 14 (if negative, enter "0")	=		15
Enter the amount from line 4 or line 15, <b>whichever is less.</b>			16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.			
Line 4 of Part 3 minus line 2 of Part 3	-		17
Line 4 minus line 13 (if negative, enter "0")	-		18
Line 17 minus line 18 (if negative, enter "0")	=	▶	19
Earnings subject to contributions: Line 16 minus line 19 (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 21.)	=		20
Multiply the amount from line 20 by 10.2%.			21
Multiply the amount from line 12 of Part 3 (if positive only) by 2.	-		22
Line 21 minus line 22 (if negative, enter the amount as a positive amount on line 30 on the next page and enter "0" on line 23)	=		23

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

Continue on the next page.

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

### Deductions and tax credits for CPP contributions

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

See the privacy notice on your return.

## T1-2019

## Climate Action Incentive

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

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

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

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

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

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

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

### Eligible spouse or common-law partner

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

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

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

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

### Qualified dependant

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

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

### Single parents of a qualified dependant

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

### Shared custody

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

### Supplement for residents of small and rural communities

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

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

For more information on how to determine if you resided outside a CMA, go to [canada.ca/census-metropolitan-areas](http://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.	× 10% =	+			6
-------------------------------	---------	---	--	--	---

### Step 3 – Calculating your total climate action incentive

Add lines 5 and 6. Enter this amount on line 45110 of your return.	=	224		00	7
---	---	-----	--	----	---

See the privacy notice on your return.



## Ontario Tax

Form ON428  
2019

Protected B when completed

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

## Part A – Ontario non-refundable tax credits

	For internal use only			
Basic personal amount		Claim \$10,582	56050	10,582 00 1
Age amount (if born in 1954 or earlier) (use Worksheet ON428)		(maximum \$5,166)	58080 +	2
Spouse or common-law partner amount				
Base amount	9,883 00			3
Your spouse's or common-law partner's net income from line 23600 of their return	-			4
Line 3 minus 4 (if negative, enter "0")	=	(maximum \$8,985) ▶	58120 +	5
Amount for an eligible dependant				
Base amount	9,883 00			6
Your eligible dependant's net income from line 23600 of their return	-			7
Line 6 minus line 7 (if negative, enter "0")	=	(maximum \$8,985) ▶	58160 +	8
Add lines 1, 2, 5, and 8.			=	10,582 00 9
Ontario caregiver amount (use Worksheet ON428)			58185 +	10
CPP or QPP contributions:				
Amount from line 30800 of your return			58240 +	2,246 77 •11
Amount from line 31000 of your return			58280 +	•12
Employment insurance premiums:				
Amount from line 31200 of your return			58300 +	786 74 •13
Amount from line 31217 of your return			58305 +	•14
Adoption expenses		(maximum \$12,910)	58330 +	15
Pension income amount		(maximum \$1,463)	58360 +	16
Disability amount (for self) (claim \$8,549, or if you were under 18 years of age, use Worksheet ON428.)			58440 +	17
Disability amount transferred from a dependant (use Worksheet ON428)			58480 +	18
Interest paid on your student loans (amount from line 31900 of your return)			58520 +	19
Your unused tuition and education amounts (attach Schedule ON(S11))			58560 +	20
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))			58640 +	21
Add lines 9 to 21.			=	13,615 51 22

Continue on the next page.

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

Enter the amount from line 22 of the previous page				13,615 51	23
Medical expenses: (Read line 58689 of your income tax package.)	<b>58689</b>				24
Enter <b>whichever is less</b> :					
\$2,395 or 3% of the amount on line 23600 of your return	-				25
Line 24 minus line 25 (if negative, enter "0")	=				26
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	<b>58729</b>	+			27
Add lines 26 and 27.	<b>58769</b>	=			▶
Add lines 23 and 28.				<b>58800</b>	= 13,615 51
Ontario non-refundable tax credit rate				<b>5.05%</b>	30
Multiply line 29 by line 30.				<b>58840</b>	= 687 58
Donations and gifts:					
Amount from line 16 of your federal Schedule 9		x 5.05% =			32
Amount from line 17 of your federal Schedule 9		x 11.16% =	+		33
Add lines 32 and 33.	<b>58969</b>	=			▶
Add lines 31 and 34.				+	34
Enter this amount on line 47.				<b>Ontario non-refundable tax credits 61500</b>	= 687 58

### Part B – Ontario tax on taxable income

Enter your <b>taxable income</b> from line 26000 of your return.				48,358 64	36
Use the amount from line 36 to decide which column to complete.					

	Line 36 is \$43,906 or less	Line 36 is more than \$43,906 but not more than \$87,813	Line 36 is more than \$87,813 but not more than \$150,000	Line 36 is more than \$150,000 but not more than \$220,000	Line 36 is more than \$220,000	
Amount from line 36		48,358 64				37
Line 37 minus line 38 (cannot be negative)	- 0 00	- 43,906 00	- 87,813 00	- 150,000 00	- 220,000 00	38
	=	= 4,452 64	=	=	=	39
Multiply line 39 by line 40.	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	40
	=	= 407 42	=	=	=	41
Add lines 41 and 42.	+ 0 00	+ 2,217 00	+ 6,235 00	+ 13,175 00	+ 21,687 00	42
<b>Ontario tax on taxable income</b>	=	= 2,624 42	=	=	=	43

Continue on the next page.

## Part C – Ontario tax

Enter your Ontario tax on taxable income from line 43 of the previous page.	2,624	42	44
Enter your Ontario tax on split income from Form T1206.	<b>61510</b>	+	•45
Add lines 44 and 45.	=	2,624	42 46
Enter your Ontario non-refundable tax credits from line 35 of the previous page.	-	687	58 47
Line 46 minus line 47 (if negative, enter "0")	=	1,936	84 48

### Ontario minimum tax carryover

Amount from line 48 above	1,936	84	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")	=	1,936	84 51
Amount from line 40427 of your return	x 33.67% =	52	
Enter <b>whichever is less</b> : amount from line 51 or 52.	<b>61540</b>	-	•53
Line 48 minus line 53 (if negative, enter "0")	=	1,936	84 54

### Ontario surtax

Amount from line 54 above	1,936	84	55
Amount from line 45 above	-	56	
Line 55 minus line 56 (if negative, enter "0")	=	1,936	84 57
Complete lines 58 to 60 if the amount on line 57 is <b>more than \$4,740</b> .			
If the amount is <b>less than \$4,740</b> , 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.	=	1,936	84 61

### Ontario dividend tax credit

Amount from line 50 above	<b>61520</b>	-	•62
Line 61 minus line 62 (if negative, enter "0")	=	1,936	84 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.	=	1,936	84 65

Continue on the next page.

### Part C – Ontario tax (continued)

Enter the amount from line 65 of the previous page. 1,936|84 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, <b>only</b> the individual with the <b>higher net income</b> can claim the amounts on lines 68 and 69.				
Reduction for dependent children born in 2001 or later				
Number of dependent children <b>60969</b>	x \$452 =	+		68
Reduction for dependants with a mental or physical impairment				
Number of dependants <b>60970</b>	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		-	1,936 84	72
Line 71 minus line 72 (if negative, enter "0")	<b>Ontario tax reduction</b>	=	0 00	▶ - 0 00 73
Line 66 minus line 73 (if negative, enter "0")		=	1,936 84	74

#### Ontario foreign tax credit

Credit calculated from Form T2036			-	75
Line 74 minus line 75 (if negative, enter "0")		=	1,936 84	76

#### Low-income individuals and families tax credit

Credit calculated from Schedule ON428–A		<b>62140</b>		• 77
Line 76 minus line 77 (if negative, enter "0")		=	1,936 84	78

#### Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as a charitable donation.		<b>62150</b>	x 25% =	
Line 78 minus line 79 (if negative, enter "0")		=	0 00	79
		=	1,936 84	80

#### Ontario health premium

Use the chart on the next page to calculate this amount.			+	539 66
Add lines 80 and 81.		=		81
Enter the result on <b>line 42800</b> of your return.	<b>Ontario tax</b>	=	2,476 50	82

Continue on the next page.

### Part C – Ontario tax (continued)

#### Ontario Health Premium

Enter your **taxable income** from line 36 of page 2. 48,358|64 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 <b>\$20,000</b>	<b>\$0</b>
more than <b>\$20,000</b> , but not more than <b>\$25,000</b> <input type="text"/> - \$20,000 = <input type="text"/> × 6% = <input type="text"/>	
more than <b>\$25,000</b> , but not more than <b>\$36,000</b>	<b>\$300</b>
more than <b>\$36,000</b> , but not more than <b>\$38,500</b> <input type="text"/> - \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>	
more than <b>\$38,500</b> , but not more than <b>\$48,000</b>	<b>\$450</b>
more than <b>\$48,000</b> , but not more than <b>\$48,600</b> <input type="text"/> 48,358.64 - \$48,000 = <input type="text"/> 358.64 × 25% = <input type="text"/> 89.66 + \$450 = <input type="text"/> 539.66	
more than <b>\$48,600</b> , but not more than <b>\$72,000</b>	<b>\$600</b>
more than <b>\$72,000</b> , but not more than <b>\$72,600</b> <input type="text"/> - \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>	
more than <b>\$72,600</b> , but not more than <b>\$200,000</b>	<b>\$750</b>
more than <b>\$200,000</b> , but not more than <b>\$200,600</b> <input type="text"/> - \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>	
more than <b>\$200,600</b>	<b>\$900</b>

See the privacy notice on your return.



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

**Form ON-BEN  
2019**
**Protected B** when completed

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

## Ontario trillium benefit (OTB)

### Ontario sales tax credit (OSTC)

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

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

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

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

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

**61020**

Complete Parts A and B of this form.

### Application for the Northern Ontario energy credit (NOEC)

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

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

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

**61040**

Complete Parts A and B of this form.

### Choice for delayed single OTB payment

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

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

**61060**

Continue on the next page.

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

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

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

If you meet these conditions and are applying for the 2020 OSHPTG, tick this box. **61070**

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

### Part A – Amount paid for a principal residence for 2019

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

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2019. (Do not enter rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, check with your landlord to find out if property tax was paid for your unit before entering an amount.) **61100** 7,500|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2019. (If your municipality let you defer all or some of your 2019 property tax, you should enter only the amount of property tax actually paid to the municipality for the year.) **61120** |

Did you reside in a designated student residence in Ontario in 2019? If **yes**, tick this box. **61140**

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2019. **61210** |

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2019. **61230** |

Continue on the next page.

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

**Part B – Declaration**

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

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

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

Address	Postal code	Number of months resident in 2019	Amount paid for 2019	Check this box if this is a long-term care home	Name of landlord, municipality, or supplier payment was made to, as applicable
145 Tartan Drive Ottawa	K2J 3X3	7	3,500.00	<input type="checkbox"/>	Tri Tran
651 New Liskeard Crescen Nepean	K2J 0N3	4	4,000.00	<input type="checkbox"/>	Xavier Renart

**Part C – Involuntary separation**

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

Address of your spouse or common-law partner:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

See the privacy notice on your return.

# 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 24900 – Security option deduction

Security option deduction (110(1)(d)) (T4, box 39)			162	50	1
Security option deduction (110(1)(d.1)) (T4, box 41)			+		2
Deduction for charitable donation of employee option securities (110(1)(d.01))			+		3
Prospector's and grubstaker shares deduction (110(1)(d.2))	x 1/2	▶	+		4
Disposition of security option from Form T1212:	x 1/2	▶	+		5
Add line 1 through line 6, carry it to line 24900 of your return.					
<b>Security option deduction</b>			=	162	50
					7

## Line 43700 – Income tax deducted

T4	Intouch Insight Systems Inc			7,578	17
<b>Total income tax deducted</b>					
Enter this amount on line 43700 of your return			=	7,578	17

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

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

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

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

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

**Note**

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

Adjusted net income	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income.	48,521 14	1
Universal child care benefit repayment (line 21300)	+	2
Registered disability savings plan income repayment (include in line 23200)	+	3
Add lines 1 through 3.	= 48,521 14	4
Universal child care benefit (line 11700 of the return)	-	5
Registered disability savings plan income (line 12500 of the return)	-	6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 48,521 14	8
Add the amounts from line 8 in column 1 and column 2 (if applicable).	<b>Adjusted net income</b>	<b>48,521 14</b> 9

Calculation of GST credit		
Basic Goods and Services Tax Credit	<b>Claim \$296</b>	296 00 10
Credit for spouse or supporting person	<b>Claim \$296</b>	+ 11
Eligible dependant credit	<b>Claim \$296</b>	+ 12
Credit for qualified children: <span style="float: right;">Number of qualified children</span>	<b>x \$155</b>	+ 13
<b>Calculation of single supplement: (if line 11 and 12 are zero)</b>		
Adjusted net income from line 9	48,521 14	14
Base amount	- <b>9,590 00</b>	15
Line 14 minus line 15.	<b>Income over base amount</b>	= 38,931 14 16
Enter 2% of line 16 or \$155 whichever is less.		+ 155 00 17
Single-parent family supplement	<b>Claim \$155</b>	+ 18
Add lines 10 through 13, and 17 through 18.		= 451 00 19
Adjusted net income from line 9	48,521 14	20
Base amount	- <b>38,507 00</b>	21
Line 20 minus line 21.	<b>Income over base amount</b>	= 10,014 14 22
Enter 5% of line 22.		- 500 71 23
Line 19 minus line 23.		= (49 71) 24
<b>Goods and Services Tax Credit</b> (if line 24 is less than \$1, enter zero).		<b>0 00</b> 25
GST/HST credit quarterly amount:		
July 2020	_____	January 2021
October 2020	_____	April 2021

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

### Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income.	48,521		1
Universal child care benefit repayment (line 21300).	+	+	2
Registered disability savings plan income repayment (include in line 23200).	+	+	3
Add lines 1 through 3.	= 48,521	=	4
Universal child care benefit (line 11700 of the return).	-	-	5
Registered disability savings plan income (line 12500 of the return).	-	-	6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 48,521	=	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	<b>Adjusted family net income</b>		<b>= 48,521</b>

### A – Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	<b>Claim \$313.00</b>		10
Credit for your spouse or common-law partner.	<b>Claim \$313.00</b>	+	11
Eligible dependant credit.	<b>Claim \$313.00</b>	+	12
Credit for children.	Number of children: <b>x \$313.00</b>	+	13
Add lines 10 through 13.		=	14
Adjusted family net income from line 9.			15
<ul style="list-style-type: none"> <li>• If you are a single individual with no children, enter <b>\$24,115</b>.</li> <li>• If you are a single parent, or are married or living common-law, enter <b>\$30,143</b>.</li> </ul>	-		16
Line 15 minus line 16.	=		17
Enter <b>4%</b> of line 17.			18
Line 14 minus line 18 (Eligible only if the result is more than \$2).			19
<b>Estimated Ontario Sales Tax Credit (OSTC)</b>			<b>= 0.00</b>

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

#### Occupancy cost:

Rent paid in Ontario for 2019. Enter the amount from <b>box 61100</b> in Part A of Form ON-BEN.	7,500	x 20% =		1,500		20
Property tax paid in Ontario for 2019. Enter the amount from <b>box 61120</b> in Part A of Form ON-BEN.			+	0		21
<b>Student residence:</b> If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2019? " <b>box 61140</b> in Part A of Form ON-BEN, claim <b>\$25</b> .			+			22
Add lines 20, 21, and 22.			=	1,500		23
<b>1. Energy Component:</b>						
<b>Long term care home</b>						
Enter the amount from <b>box 61230</b> in Part A of Form ON-BEN.	0	x 20% =		0		24
<b>Home energy costs on a reserve</b> Enter the amount from <b>box 61210</b> in Part A of Form ON-BEN.			+	0		25
Enter your occupancy cost amount from line 23.			+	1,500		26
Add lines 24, 25 and 26.			=	1,500		27
Student residence from line 22.			-			28
Line 27 minus line 28.			=	1,500		29
Enter the amount from line 29 or <b>\$241</b> , whichever is <b>less</b> .			=	241		30
<b>2. Property Tax Component:</b>						
Occupancy cost from line 23.	1,500	x 10% =		150		31
<b>Age on December 31, 2019:</b>						
<b>If under 64 years of age:</b> Amount from line 31 or <b>\$784</b> , whichever is <b>less</b> .						
<b>If 64 years of age or older:</b> Amount from line 31 or <b>\$482</b> , whichever is <b>less</b> .			▶	150		32
<b>If under 64 years of age:</b> Enter <b>\$60</b> .						
<b>If 64 years of age or older:</b> Enter <b>\$512</b> .			▶	60		33
Add lines 32 and 33.			=	210		34
Enter the amount from line 23 or line 34, whichever is <b>less</b> .			=	210		35



# Registered Retirement Savings Plan (RRSP) Schedule

## Own plan - Contributions made during the year 2019

Issuer's name

Primerica	+	300
<b>Own plan - Contributions made during the year 2019</b>	<b>=</b>	<b>300</b>

## Table A - RRSP/PRPP contributions available for 2019

	Own plan	Spousal plan	Total	
Contributions made during the year 2019	300		300	1
Contributions made during January and February 2020	+	+	+	2
Contributions made to the SPP during the year 2019	+	+	+	3
Contributions made to the SPP during January and February 2020	+	+	+	4
<b>Total contributions made for 2019</b>	<b>= 300</b>	<b>= 0</b>	<b>= 300</b>	<b>5</b>
<b>Plus:</b>				
Undeducted premiums (previous years)				6
Undeducted premiums (January and February 2019)	+	+	+	7
<b>Undeducted contributions</b>	<b>= 0</b>	<b>= 0</b>	<b>= 0</b>	<b>8</b>
<b>Less:</b>				
Refund of excess contributions	0	0	0	9
Designated repayment-HBP/LLP (Tables H and K)	+	+	+	10
<b>Total reduction</b>	<b>= 0</b>	<b>= 0</b>	<b>= 0</b>	<b>11</b>
<b>Total RRSP/PRPP contributions available for 2019</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>12</b>

## Table B - Calculation of eligible RRSP/PRPP deduction in 2019

Eligible amount for 2019	22,053	1
Pension adjustment reversal amount from your 2019 T10 slip	+	2
2019 PSPA (from last year's RPP administrator's statement)	-	3
Employer PRPP contributions (amount from line 20810)	-	4
<b>Unused RRSP room</b>	<b>= 22,053</b>	<b>5</b>
<b>Maximum RRSP/PRPP deduction limit in 2019</b>	<b>22,053</b>	<b>6</b>

## Table C - Calculation of RRSP/PRPP deduction in 2019

Contributions available for RRSP/PRPP deduction (table A, line 12)	300	
Maximum RRSP/PRPP deduction limit in 2019 (table B, line 6)	22,053	
RRSP/PRPP deduction before transfers	300	1
Direct or indirect transfers	+	2
<b>RRSP/PRPP deduction (per line 20800)</b>	<b>= 300</b>	<b>3</b>

## Registered Retirement Savings Plan Schedule (continued)

### 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)			48,889	1
Union, professional or like dues (line 21200)	-			2
Employment expenses (line 22900)	-			3
<b>Subtotal (employment income)</b>	=		48,889	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
<b>Subtotal - total eligible income</b>	=		48,889	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
<b>Subtotal - amount to be deducted</b>	-			18
<b>2019 earned income</b>	=		48,889	19
Amount from line 19	48,889	x 18% ▶	= 8,800	A
RRSP/PRPP dollar limit for 2020		=	27,230	B
Enter the amount from line A or B, whichever is less			8,800	20
Total pension adjustment (PA) from 2019			-	21
<b>Maximum RRSP/PRPP deduction in 2020 before PSPA</b>	=		8,800	22

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

Unused Room for 2019 (table B, line 5)			22,053	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		300	2
2020 net PSPA (from RPP administrator's statement)	-			3
<b>Eligible RRSP/PRPP Room</b>	=		21,753	4
Maximum RRSP/PRPP deduction in 2020 based on 2019 earned income (table D, line 22)	+		8,800	5
<b>Maximum RRSP/PRPP deduction limit for 2020</b>	=		30,553	6

### Table G - Calculation of RRSP/PRPP contribution limit 2020

Maximum RRSP/PRPP deduction limit for 2020 (table E, line 6)			30,553	1
Undeducted premiums (table F, line 3)	-			2
<b>RRSP/PRPP contribution limit for 2020</b>	=		30,553	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)	48,889	22	1
Other employment income (line 10400)	+		2
Tax exempt amount of emergency services volunteer (line 10105)	+		3
Net self-employment income (lines 13500 through 14300)	+		4
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits (line 11905)	+		5
The tax-exempt part of earnings of status Indians (lines 10000 and 10019 of form T90)	+		6
Taxable scholarship income and research grants (line 13010)	+		7
Add lines 1 to 7.	<b>Eligible income for 2019</b>	<b>= 48,889</b>	<b>22 8</b>

### 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	<b>5 000</b>	<b>00</b>	<b>14</b>
Total Canada training credit claimed in the previous years	-		15
Line 14 minus line 15.	<b>Lifetime maximum amount available</b>	<b>= 5,000</b>	<b>00 16</b>
Enter the amount from line 13 or line 16, whichever is less.			
	<b>Canada training credit limit for 2020</b>	<b>250</b>	<b>00 17</b>

# 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	4,845	90	1
Revised refundable Quebec abatement	44000	-		2
Actual federal tax	42000	4,845	69	3
Actual refundable Quebec abatement	44000	+		4
Federal tax payable on the additional income		=	0	5
Additional income		÷	1,00	6
		x	100	7
<b>Federal marginal tax rate</b>		=	21 %	8

## Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	42800	2,476	59	1
Actual provincial tax	42800	-	2,476	2
Provincial tax payable on the additional income		=	0	3
Additional income		÷	1,00	4
		x	100	5
<b>Provincial marginal tax rate</b>		=	9 %	6

## Revised federal taxable income

Taxable income (line 26000)	26000	48,358	64	1
Additional income		+	1,00	2
<b>Revised federal taxable income</b>	26000	=	48,359	3

## Chart A – Revised federal tax

Revised taxable income	26000	48,359	64	1
Federal tax		7,294	58	2
Federal tax on split income (T1206)	40424	+		3
Add lines 2 and 3.	40400	=	7,294	4
Federal non-refundable tax credits	35000	-	2,448	5
Federal dividend tax credit	40425	-		6
Minimum tax carry-over	40427	-		7
Line 4 minus lines 5 through 7. If negative, enter 0.	<b>Basic federal tax</b>	42900	=	4,845
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	<b>Federal tax</b>	40600	=	4,845
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	=	4,845	18
Section 217 tax adjustment	41450	-	0	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.	<b>Revised federal tax</b>	42000	=	4,845

**Chart D – Revised Ontario tax and credits**

Revised taxable income	26000	48,359	64	100
Ontario tax on taxable income	44	2,624	51	110
Ontario tax on split income (T1206)	<b>61510</b> +			130
Add lines 110 and 130	46 =	2,624	51	140
Ontario non-refundable tax credits	<b>61500</b>	687	58	150
Amount from line 150.	47 -	687	58	190
Line 140 <b>minus</b> line 190. <b>If negative, enter 0.</b>	48 =	1,936	93	200
Ontario minimum tax carryover	<b>61540</b> -			205
Line 200 <b>minus</b> line 205. <b>If negative, enter 0.</b>	54 =	1,936	93	207
Amount for surtax purpose	57	1,936	93	300
First surtax threshold amount		<b>4,740</b>	<b>00</b>	310
First surtax rate	x	<b>20</b>	%	320
(Line 207 - line 310) x line 320. <b>If negative, enter 0.</b>		<b>Ontario first surtax</b>	58 +	0 00 350
Second surtax threshold amount		<b>6,067</b>	<b>00</b>	330
Second surtax rate	x	<b>36</b>	%	340
(Line 207 - line 330) x line 340. <b>If negative, enter 0.</b>		<b>Ontario second surtax</b>	59 +	0 00 360
Add lines 207 to 360.	61 =	1,936	93	370
Ontario dividend tax credit	<b>61520</b> -			380
Line 370 <b>minus</b> line 380. <b>If negative, enter 0.</b>	63 =	1,936	93	400
Provincial additional tax for minimum tax purposes (T691)	64 +			411
Add lines 400 and 411	65 =	1,936	93	412
Basic reduction	67	<b>244</b>	<b>00</b>	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 -	1,936	93	622
Line 621 <b>minus</b> line 622. <b>If negative, enter 0.</b>		<b>Ontario tax reduction</b>	73 -	0 00 700
Line 412 <b>minus</b> line 700. <b>If negative, enter 0.</b>	74 =	1,936	93	800
Provincial foreign tax credit (T2036)	75 -			1000
Line 800 <b>minus</b> line 1000. <b>If negative, enter 0.</b>	76 =	1,936	93	1150
Low-income individuals and families tax (LIFT) credit (ON428-A)	<b>62140</b> -			1155
Line 1150 <b>minus</b> line 1155. <b>If negative, enter 0.</b>	78 =	1,936	93	1325
Community food program donation tax credit for farmers	79 -			1350
Line 1325 <b>minus</b> line 1350. <b>If negative, enter 0.</b>	80 =	1,936	93	7510
Ontario Health Premium	81 +	539	66	8000
Add lines 7510 and 8000.		<b>Revised Ontario tax</b>	<b>42800</b> =	2,476 59 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 <b>014G</b>	Software Release Date	<b>2020-03-31</b>
Auto-Fill Indicator [0=No, 1=Yes] <b>0</b>	Auto-Fill Date	
Notice of Assessment Indicator [0=No, 1=Yes] <b>0</b>		
Originating IP Address		
Originating IP Address	<b>192.168.1.118</b>	
Taxpayer's Data		
Taxpayer's Given Name	Change of Name Indicator [2=Yes]	
Taxpayer's Surname	First Year Filer Indicator [1=Yes, 2=No] <b>2</b>	
Address Data		
Care of Line		
Street	<b>3440 County Road 10</b>	
City	<b>Vankleek Hill</b>	
Province	Telephone Area Code	<b>613</b>
Postal Code	Telephone Local Number	<b>2764492</b>
Same Home/Mailing Address [1=Yes, 2=No] <b>2</b>	Date of the Move	
Basic Data		Residency Data and Amended Tax Return Indicator
Tax Year	<b>2019</b>	Year End Province of Residence <b>ON</b>
Social Insurance Number	<b>526297056</b>	Current Province of Residence
Date of Birth	<b>1983-08-03</b>	Aboriginal Land Residency Indicator [1=Yes, 2=No]
Marital Status	<b>6</b>	Yukon First Nation Settlement Number
Spouse Self Employed [0=No, 1=Yes]	<b>0</b>	First Nation Identification Indicator [1=Yes, 2=No]
Date of Entry	<b>0</b>	NT Tlicho Community Residency Code [1=Yes, 2=No]
Prior Year Submission [0=No, 1=Yes]	<b>0</b>	NT Deline Lands Residency Indicator [1=Yes, 2=No]
Multiple Jurisdictions Indicator [0=No, 1=Yes]	<b>0</b>	Amended Tax Return Indicator [0=No, 1=Yes] <b>0</b>
Exempt Income (Indian Act) Indicator [0=No, 1=Yes]	<b>0</b>	
Elections Canada Data		
Canadian Citizenship Indicator [1=Yes, 2=No] <b>1</b>	Elections Canada Authorization Indicator [01=Yes, 02=No] <b>01</b>	
Contact Data		
Correspondence Language Code [1=English, 2=French] <b>1</b>	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	<b>srol@gmx.de</b>	
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	<b>00000000</b>
Spouse's Net Income	Spouse's Universal Child Care Benefit Amount	<b>0</b>
Spouse's Universal Child Care Repayment Amount		<b>0</b>
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	<b>2</b>	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
10100	<b>48889</b>	Employment income from T4 slips
15000	<b>48889</b>	Total income (or loss)
20800	<b>300</b>	RRSP deduction
22215	<b>6808</b>	Deduction for CPP/QPP enhanced contributions
24900	<b>162</b>	Security options deductions
26000	<b>48358</b>	Taxable income
42800	<b>247650</b>	Provincial or territorial tax
43500	<b>732219</b>	Total payable
43700	<b>757817</b>	Total income tax deducted

Field	Value	Description
45110	22400	Climate action incentive
48400	47998	Refund
30000	12069	Basic personal amount
31200	78674	Employment insurance premiums
31260	1222	Canada employment amount
33500	16324	Gross non-refundable tax credits before donations and gifts
33800	2448	Non-refundable tax credits before donations and gifts
35000	2448	Total federal non-refundable tax credits
40600	484569	Federal tax
41700	484569	Net federal tax before CWB advance payments and special taxes
24500	300	Total RRSP, SPP, and PRPP contributions
60100	224	Climate action incentive - Base amount
60104	2	Climate action incentive - Outside of a census area (1=Yes, 2=No)
67910	162	Security options deductions under paragraph 110(1)(d) (T691)
61020	1	Energy and Property credit application (ON-BEN) (1=Yes)
61100	7500	Total rental payments (ON-BEN, MB479)
58040	10582	Basic personal amount
58240	224677	Canada or Quebec pension plan contributions
58300	78674	Employment insurance premiums
58800	13615	Add lines 58040 to 58640 and line 58769 of provincial Form 428
58840	687	Provincial non-refundable tax credits before donations and gifts
61500	687	Provincial or territorial non-refundable tax credits
30800	224677	CPP contributions through employment income
54780	48564	E.I. insurable earnings
50339	48889	Total CPP pensionable earnings
50340	231485	Total CPP contributions withheld
50280	78674	Total employment insurance premiums

# Summary of carryforward amounts to 2020

Name: **Srol Riden**

SIN: 526-297-056

Subject	Amount	Reference form
<b>GST</b>		
GST rebate (excluding portion for eligible CCA)		GST-370 line 15
<b>CNIL</b>		
Expense		T936 line 16
Income		T936 line 19
<b>RPP</b>		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
<b>RRSP</b>		
Eligible amount	8,800	RRSP schedule (Table D)
Room from previous years	21,753	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
<b>HOME BUYER'S PLAN</b>		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
<b>LLP</b>		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
<b>DONATIONS</b>		
Donations ( <i>see details</i> )		Charitable donations schedule
<b>TUITION</b>		
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
<b>INVESTMENT TAX CREDIT</b>		
Investment tax credit		T2038 column 9
<b>ALTERNATIVE MINIMUM TAX</b>		
Alternative minimum tax		T691 line 132
<b>FOREIGN BUSINESS TAX CREDIT</b>		
Foreign business tax credit		Schedule of foreign income
<b>MOVING EXPENSES</b>		
Moving expenses		T1M
<b>PROVINCIAL TAX CREDITS</b>		
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
<b>Donations</b> (excluding US Donations)					
<b>US Donations</b>					
Interest paid on a <b>student loan</b>					

# Employment income summary – 2019

Employer Name: **Intouch Insight Systems Inc**

**T4**

Province of employment: **Ontario**

## STATEMENT OF REMUNERATION PAID

Employment income - line 10100

<b>14</b>	48,889	22
-----------	--------	----

Employee's CPP contributions - line 30800

<b>16</b>	2,314	85
-----------	-------	----

Employee's QPP contributions - line 30800

<b>17</b>		
-----------	--	--

Employee's EI premiums - line 31200

<b>18</b>	786	74
-----------	-----	----

RPP contributions - line 20700

<b>20</b>		
-----------	--	--

Income tax deducted - line 43700

<b>22</b>	7,578	17
-----------	-------	----

EI insurable earnings

<b>24</b>	48,564	22
-----------	--------	----

CPP pensionable earnings

<b>26</b>	48,889	22
-----------	--------	----

QPP pensionable earnings

<b>26</b>		
-----------	--	--

Board and lodging  
(included in box 14)

<b>30</b>		
-----------	--	--

Clergy's housing allowance (included in box 30)

<b>30</b>		
-----------	--	--

Security options  
deduction 110(1)(d) - line 24900

<b>39</b>	162	50
-----------	-----	----

Other taxable allowances and benefits  
(included in box 14)

<b>40</b>		
-----------	--	--

Security options  
deduction 110(1)(d.1) - line 24900

<b>41</b>		
-----------	--	--

Employment commissions - line 10120

<b>42</b>		
-----------	--	--

Canadian Forces personnel  
& police deduction - line 24400

<b>43</b>		
-----------	--	--

Union dues - line 21200

<b>44</b>		
-----------	--	--

Charitable donations - line 34900

<b>46</b>		
-----------	--	--

Pension adjustment - line 20600

<b>52</b>		
-----------	--	--

Provincial parental insurance plan

<b>55</b>		
-----------	--	--

PPIP insurable earnings

<b>56</b>		
-----------	--	--

Eligible retiring  
allowances line 13000

<b>66</b>		
-----------	--	--

Non-eligible retiring  
allowances line 13000

<b>67</b>		
-----------	--	--

Status Indian employee (included in box 14)

<b>71</b>		
-----------	--	--

Pre-1990 past service contributions  
while a contributor

<b>74</b>		
-----------	--	--

Pre-1990 past service contributions  
while not a contributor

<b>75</b>		
-----------	--	--

Worker's compensation benefits  
repaid to the employer - line 22900

<b>77</b>		
-----------	--	--

Employee-paid premiums for private  
health services plans - line 33099

<b>85</b>		
-----------	--	--

Emergency services  
volunteer allowance

<b>87</b>		
-----------	--	--