



UFile 2019

Tax return for 2019 prepared for

Thaila Riden

by *UFile for Windows*

Executive summary

for 2019 taxation year



	Taxpayer	
	Thaila Riden	Caitlin Ross
First name	Thaila	Caitlin
Last name	Riden	Ross
Social insurance number	527-125-009	516-347-150
Date of birth	03-02-1982	18-09-1989
Province of residence	Ontario	Ontario
Street	3440 County Road 10	3440 County Road 10
City	Vankleek Hill	Vankleek Hill
Province	Ontario	Ontario
Postal code	K0B 1R0	K0B 1R0
Home phone number	(613) 678-3453	(613) 720-3619
Email address	thaila.riden@gmail.com	c8linajross@gmail.com

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	29,336	595	29,931
Net income	29,334	595	29,929
Taxable income	12,720	595	13,315
Marginal tax rate	0%	0%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	0.0%	
Total tax payable			
Balance due (refund)	(1,089)		(1,089)
Canada child benefit			
GST/HST credit	592		592
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2020	21,956	380	22,336
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2020			

Tax return Summary - Combined

for 2019 taxation year



	Taxpayer	Spouse
First name	Thaila	Caitlin
Last name	Riden	Ross
Social insurance number	527-125-009	516-347-150
Date of birth	03-02-1982	18-09-1989
Province of residence	Ontario	Ontario
Street	3440 County Road 10	3440 County Road 10
City	Vankleek Hill	Vankleek Hill
Province	Ontario	Ontario
Postal code	K0B 1R0	K0B 1R0
Home phone number	(613) 678-3453	(613) 720-3619
Email address	thaila.riden@gmail.com	c8linajross@gmail.com

Federal return

Total income

	Taxpayer	Spouse	Total		
Employment income	10100	4,595 ⁰⁶	+	= 4,595 ⁰⁶	
Other employment income	10400	5,033 ⁰⁰	+	595 ⁰⁰	= 5,628 ⁰⁰
Net rental income	12600	3,093 ⁴⁸	+	0 ⁰⁰	= 3,093 ⁴⁸
Social assistance payments	14500	16,614 ³⁹	+	= 16,614 ³⁹	
Add line 14400, 14500, and 14600.	14700	16,614 ³⁹	+	= 16,614 ³⁹	
Add lines 10100, 10400 to 11900, 12000 to 14300, and 14700.	This is your total income. 15000	29,335 ⁹³	+	595 ⁰⁰	= 29,930 ⁹³

Net income

Deduction for CPP and QPP enhanced contributions	22215	1 ⁶⁴	+	= 1 ⁶⁴	
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300	1 ⁶⁴	+	= 1 ⁶⁴	
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments. 23400	29,334 ²⁹	+	595 ⁰⁰	= 29,929 ²⁹
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income. 23600	29,334 ²⁹	+	595 ⁰⁰	= 29,929 ²⁹

Taxable income

Other payments deduction	25000	16,614 ³⁹	+	= 16,614 ³⁹	
Add lines 24400 to 25600.	25700	16,614 ³⁹	+	= 16,614 ³⁹	
Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income. 26000	12,719 ⁹⁰	+	595 ⁰⁰	= 13,314 ⁹⁰

Federal non-refundable tax credits

Basic personal amount	30000	12,069 ⁰⁰	+	12,069 ⁰⁰	= 24,138 ⁰⁰
Spouse or common-law partner amount	30300	11,474 ⁰⁰	+	= 11,474 ⁰⁰	
CPP or QPP contributions: through employment	30800	54 ²¹	+	= 54 ²¹	
Employment Insurance premiums	31200	74 ¹⁷	+	= 74 ¹⁷	
Canada employment amount	31260	1,222 ⁰⁰	+	595 ⁰⁰	= 1,817 ⁰⁰
Add lines 30000 to 33200.	33500	24,893 ³⁸	+	12,664 ⁰⁰	= 37,557 ³⁸
Multiply the amount on line 33500 by 15%.	33800	3,734 ⁰¹	+	1,899 ⁶⁰	= 5,633 ⁶¹
Total federal non-refundable tax credits: add lines 33800 and 34900.	35000	3,734 ⁰¹	+	1,899 ⁶⁰	= 5,633 ⁶¹

Net federal tax

Tax on taxable income	(C)	1,907 ⁹⁹	+	89 ²⁵	= 1,997 ²⁴
Add lines (C) and 40424.	40400	1,907 ⁹⁹	+	89 ²⁵	= 1,997 ²⁴
Enter the amount from line 35000.	35000	3,734 ⁰¹	+	1,899 ⁶⁰	= 5,633 ⁶¹
Add lines 35000 to 40427.		3,734 ⁰¹	+	1,899 ⁶⁰	= 5,633 ⁶¹

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800.	42000	0 ⁰⁰	+	0 ⁰⁰	= 0 ⁰⁰
Provincial or territorial tax		42800	0 ⁰⁰	+	0 ⁰⁰	= 0 ⁰⁰
This is your total payable. 43500		43500	0 ⁰⁰	+	0 ⁰⁰	= 0 ⁰⁰
Total income tax deducted		43700	258 ¹³	+	= 258 ¹³	

Tax return Summary - Combined for 2019 taxation year

		Taxpayer		Spouse		Total
CPP overpayment	44800	131	32	+		= 131 32
Climate action incentive	45110	369	60	+		= 369 60
Canada workers benefit	45300	329	49	+		= 329 49
These are your total credits.	48200	1,088	54	+		= 1,088 54
Line 43500 minus line 48200		(1,088)	54	+		= (1,088 54)
Refund	48400	1,088	54	+	0 00	= 1,088 54
Balance owing	48500	0 00		+	0 00	= 0 00

Additional information

Marginal tax rate		0%			0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%			0.0%	
GST/HST credit		592	00	+		= 592 00
Total RRSP deduction limit - 2020		21,956	48	+	379 98	= 22,336 46

Tax return Summary

for 2019 taxation year



Taxpayer

First name	Thaila
Last name	Riden
Social insurance number	527-125-009
Date of birth	03-02-1982
Province of residence	Ontario
Street	3440 County Road 10
City	Vankleek Hill
Province	Ontario
Postal code	K0B 1R0
Home phone number	(613) 678-3453
Email address	thaila.riden@gmail.com

Federal return

Total income

Employment income	10100	4,595	06
Other employment income	10400 +	5,033	00
Net rental income	12600 +	3,093	48
Social assistance payments	14500 +	16,614	39
Add line 14400, 14500, and 14600.		14700 +	16,614
Add lines 10100, 10400 to 14300, and 14700.	This is your total income. 15000 =		29,335 93

Net income

Deduction for CPP and QPP enhanced contributions	22215 +	1	64
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300 -		1
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments. 23400 =		29,334 29
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income. 23600 =		29,334 29

Taxable income

Other payments deduction	25000 +	16,614	39
Add lines 24400 to 25600.	25700 -		16,614
Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income. 26000 =		12,719 90

Federal non-refundable tax credits

Basic personal amount	30000	12,069	00
Spouse or common-law partner amount	30300 +	11,474	00
CPP or QPP contributions: through employment	30800 +	54	21
Employment Insurance premiums	31200 +	74	17
Canada employment amount	31260 +	1,222	00
Add lines 30000 to 33200.	33500 =	24,893	38
Multiply the amount on line 33500 by 15%.	33800 =	3,734	01
Total federal non-refundable tax credits:	add lines 33800 and 34900. 35000 =		3,734 01

Net federal tax

Tax on taxable income	(C) 1,907	99
Add lines (C) and 40424.	40400	1,907
Enter the amount from line 35000.	35000	3,734
Add lines 35000 to 40427.		3,734

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800. 42000 =		0
Provincial or territorial tax	42800 +		0
	This is your total payable. 43500 =		0 00
Total income tax deducted	43700	258	13
CPP overpayment	44800 +	131	32
Climate action incentive	45110 +	369	60
Canada workers benefit	45300 +	329	49
	These are your total credits. 48200 -		1,088 54
	Line 43500 minus line 48200 =		(1,088 54)
	Refund 48400		1,088 54

Tax return Summary for 2019 taxation year

Taxpayer

Balance owing 48500

0	00
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Additional information

Marginal tax rate

0%

Average tax rate (total income taxes paid ÷ total income)

0.0%

GST/HST credit

592 00

Total RRSP deduction limit - 2020

21,956 48

Name **Thaila Riden**

SIN **527-125-009**

Date of birth **03-02-1982**

	2019	2018		2019	2018
Employment income	10100	4,595	Amount for children	30500	
Other employment income	10400	5,033	Canada caregiver amount, other dep.	30450	
Old age security pension	11300		CPP or QPP contributions - employment	30800	54
CPP or QPP benefits	11400		CPP or QPP contributions - self-employment	31000	
Other pensions or superannuation	11500		EI premiums - employment	31200	74
Elected split-pension amount	11600		EI premiums - self-employment	31217	145
Universal child care benefit	11700		PPIP premiums paid	31205	
UCCB amount designated to a dependant	11701		PPIP premiums payable on employment inc.	31210	
Employment insurance and other benefits	11900		PPIP premiums payable on self-employment	31215	
Taxable amount of dividends	12000		Volunteer firefighters' amount	31220	
Taxable amount of dividends other than elig.	12010		Search and rescue volunteers amount	31240	
Interest and other investment income	12100		Canada employment amount	31260	1,222
Net partnership income	12200		Home buyers' amount	31270	1,195
Registered disability savings plan income	12500		Home accessibility expenses	31285	
Net rental income	12600	3,093	Adoption expenses	31300	
Taxable capital gains	12700		Pension income amount	31400	
Taxable amount support payments received	12800		Disability amount (for self)	31600	
RRSP income	12900		Disability amount transferred from dependant	31800	
Other income	13000		Interest paid on your student loans	31900	
Tax. scholarship income and research grants	13010		Your tuition, education, and textbook amounts	32300	
Net business income	13500		Tuition amounts transferred from a child	32400	
Net professional income	13700		Amounts transferred from your spouse	32600	
Net commission income	13900		Medical expenses	33099	
Net farming income	14100		Allowable medical expenses for other dep.	33199	
Net fishing income	14300		Medical deduction	33200	
Workers' compensation benefits	14400		Total	33500	24,893
Social assistance payments	14500	16,614	Total @ 15%	33800	3,734
Net federal supplements	14600		Donations and gifts	34900	
Total income	15000	29,336	Total federal non-refundable tax credits	35000	3,734
Pension adjustment	20600		Federal dividend tax credit	40425	
Registered pension plan deduction	20700	8	Minimum tax carryover	40427	
RRSP deduction	20800	4	Federal foreign tax credit	40500	0
Deduction for elected split-pension amount	21000		Federal tax	40600	0
Annual union, professional, or like dues	21200		Federal political contribution tax credit	41000	
Universal child care benefit repayment	21300		Investment tax credit	41200	
Child care expenses	21400		Labour-sponsored funds tax credit	41400	
Disability supports deduction	21500		Line 40600 - 41600	41700	
Allowable deduction business investment loss	21700		CWB advance payments received	41500	
Moving expenses	21900		Net federal tax	42000	0
Allowable deduction support payments made	22000		CPP contributions payable self-employment	42100	
Carrying charges and interest expenses	22100		EI premiums payable on self-employment	42120	
Deduction for CPP or QPP contributions	22200		Social benefits repayment	42200	
Ded. for CPP/QPP enhanced contributions	22215	2	Provincial or territorial tax	42800	0
Deduction for PPIP premiums	22300		Yukon First Nations tax	43200	
Exploration and development expenses	22400		Total payable	43500	0
Other employment expenses	22900		Deducted at source	43700	258
Clergy residence deduction	23100		Transfer 45%	43800	1,210
Other deductions	23200		Line 43700 - 43800	43900	
Social benefits repayment	23500		Quebec abatement	44000	
Net income	23600	29,334	First Nations abat.	44100	
Canadian Forces personnel and police ded.	24400		CPP overpayment	44800	131
Security options deductions	24900		Employment insurance overpayment	45000	1
Other payments deduction	25000	16,614	Climate action incentive	45110	370
Limited partnership losses of other years	25100		Refundable medical expense supplement	45200	
Non capital loss of other years	25200		Canada workers benefit	45300	329
Net capital loss of other years	25300		Refund of investment tax credit	45400	186
Capital gains deduction	25400		Part XII.2 trust tax credit	45600	
Northern residents deductions	25500		Employee and partner GST/HST rebate	45700	
Additional deductions	25600		School supply	46900	
Taxable income	26000	12,720	Tax paid by instalments	47600	
Basic personal amount	30000	12,069	Provincial or territorial credits	47900	
Age amount	30100		Total credits	48200	1,089
Spousal or common-law partner amount	30300	11,474	Refund	48400	1,089
Amount for an eligible dependant	30400		Balance owing	48500	1,777
Canada caregiver amount	30425				

Assembly Instructions



Name: **Thaila Riden**

SIN: 527-125-009

Assembling the federal tax return

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

Income Tax and Benefit Return

**T1 GENERAL –
CONDENSED 2019**

7

Before you start:

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

Step 1 – Identification and other information

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

Information about you	
Enter your social insurance number (SIN):	527-125-009 Year Month Day
Enter your date of birth:	1982-02-03
Your language of correspondence: Votre langue de correspondance :	English Français <input checked="" type="checkbox"/> <input type="checkbox"/>

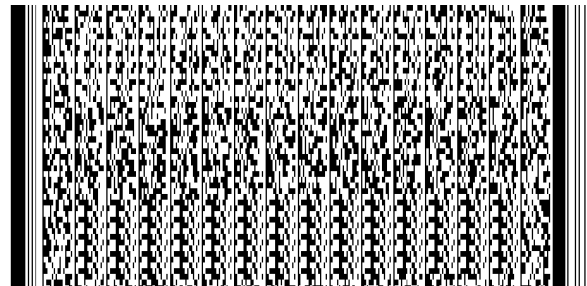
Is this return for a deceased person?	
Ensure the SIN information above is for the deceased person.	
If this return is for a deceased person , enter the date of death:	Year Month Day

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

Marital status		
Tick the box that applies to your marital status on December 31, 2019:		
1 <input checked="" 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 type="checkbox"/> Single

Information about your residence	
Enter your province or territory of residence on December 31, 2019 :	Ontario
Enter the province or territory where you currently reside if it is not the same as your mailing address above:	
If you were self-employed in 2019, enter the province or territory where your business had a permanent establishment:	
If you became or ceased to be a resident of Canada for income tax purposes in 2019 , enter the date of:	
entry	Month Day or departure Month Day


Information about your spouse or common-law partner (if you ticked box 1 or 2 above)	
Enter their SIN:	516-347-150
Enter their first name:	Caitlin
Enter their net income for 2019 to claim certain credits:	595 00
Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:	
Enter the amount of UCCB repayment from line 21300 of their return:	
Tick this box if they were self-employed in 2019:	1 <input type="checkbox"/>
Do not use this area	



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

Please answer the following questions.

 **Elections Canada** (For more information, see "Elections Canada" under Step 1, in the guide.)

A) Do you have Canadian citizenship? Yes 1 No 2
If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors? Yes 1 No 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

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

Indian Act – Exempt income

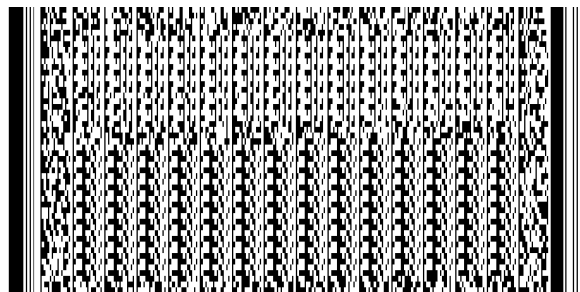
Tick this box if you have any income that is exempt under the Indian Act. 1
For more information on this type of income, go to canada.ca/taxes-aboriginal-peoples.

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

Foreign property

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

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



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

T1-2019**T1-KFS****Total income**

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Employment income		10100	4,595	06
Other employment income		10400	5,033	00
Rental income	Gross 12599	3,684	30	Net 12600
Social assistance payments		14500	16,614	39
			This is your total income.	15000
				29,335
				93

Net income

Deduction for CPP and QPP enhanced contributions on employment income		22215	1	64
			This is your net income.	23600
				29,334
				29

Taxable income

Other payments deduction		25000	16,614	39
			This is your taxable income.	26000
				12,719
				90

Federal tax (formerly Schedule 1)**Part A – Federal non-refundable tax credits**

Basic personal amount		30000	12,069	00
Spouse or common-law partner amount		30300	11,474	00
CPP or QPP contributions through employment from box 16 and box 17		30800	54	21
Employment insurance premiums through employment from box 18 and box 55		31200	74	17
Canada employment amount		31260	1,222	00
Non-refundable credit		33500	24,893	38
Net non-refundable credit		33800	3,734	01
			Total federal non-refundable tax credits	35000
				3,734
				01

Federal schedules

Schedule 6

38100	2	38101	1	38102	1	38103	2	38104	2
38108	595.00	38110	595.00						

Schedule 8

50339	4,595.06	50340	187.17
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Schedule 14

60100	224.00	60101	112.00	60104	1
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Provincial and territorial forms

Form 428

56050		58040	10,582.00	58120	8,985.00	58240	54.21	58300	74.17
58800	19,695.38	58840	994.62	61500	994.62	62140	486.22		

ON-BEN

61020	1	61120	1,134.68
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2019
RC-19-119

Income Tax and Benefit Return

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		
Print your name and address below.		
First name and initial		
Mr Thaila		
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):	527-125-009
Enter your date of birth:	Year Month Day 1982-02-03
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 SIN information above is for the deceased person.	
If this return is for a deceased person , enter the date of death:	Year Month Day

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

Marital status		
Tick the box that applies to your marital status on December 31, 2019:		
1 <input checked="" 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 type="checkbox"/> Single

Information about your residence	
Enter your province or territory of residence on December 31, 2019 :	Ontario
Enter the province or territory where you currently reside if it is not the same as your mailing address above:	_____
If you were self-employed in 2019, enter the province or territory where your business had a permanent establishment:	_____
If you became or ceased to be a resident of Canada for income tax purposes in 2019 , enter the date of:	
entry	Month Day
or	departure
Month Day	Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)	
Enter their SIN:	516-347-150
Enter their first name:	Caitlin
Enter their net income for 2019 to claim certain credits:	595 00
Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:	_____
Enter the amount of UCCB repayment from line 21300 of their return:	_____
Tick this box if they were self-employed in 2019:	1 <input type="checkbox"/>

Do not use this area

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

Please answer the following questions.



Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)

A) Do you have Canadian citizenship? Yes 1 No 2
If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors? Yes 1 No 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

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

Indian Act – Exempt income

Tick this box if you have any income that is exempt under the Indian Act.

For more information on this type of income, go to canada.ca/taxes-aboriginal-peoples.

1

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

Foreign property

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

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

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

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)	10100	4,595	06
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 +	5,033	00
Old age security pension (box 18 of the T4A(OAS) slip)	11300 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400 +		
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410		
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)	11500 +		
Elected split-pension amount (Get and complete Form T1032.)	11600 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	11700 +		
UCCB amount designated to a dependant	11701		
Employment insurance and other benefits (box 14 of the T4E slip)	11900 +		
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	12000 +		
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010		
Interest and other investment income (Complete the Worksheet for the return.)	12100 +		
Net partnership income: limited or non-active partners only	12200 +		
Registered disability savings plan income (box 131 of the T4A slip)	12500 +		
Rental income	Gross 12599	3,684	30
	Net 12600 +	3,093	48
Taxable capital gains (Complete Schedule 3.)	12700 +		
Support payments received	Total 12799		Taxable amount 12800 +
RRSP income (from all T4RSP slips)	12900 +		
Other income Specify:	13000 +		
Taxable scholarship, fellowships, bursaries, and artists' project grants	13010 +		
Self-employment income			
Business income	Gross 13499		Net 13500 +
Professional income	Gross 13699		Net 13700 +
Commission income	Gross 13899		Net 13900 +
Farming income	Gross 14099		Net 14100 +
Fishing income	Gross 14299		Net 14300 +
Workers' compensation benefits (box 10 of the T5007 slip)	14400		
Social assistance payments	14500 +	16,614	39
Net federal supplements (box 21 of the T4A(OAS) slip)	14600 +		
Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.)	=	16,614	39
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.		14700 +	16,614 39
This is your total income .	15000 =	29,335	93

Step 3 – Net income

Enter your total income from line 15000 from the previous page.	15000	29,335	93
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) 20600			
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips) 20700			
RRSP deduction (See Schedule 7 and attach receipts.) 20800 +			
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) 20810			
Deduction for elected split-pension amount (Get and complete Form T1032.) 21000 +			
Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 +			
Universal child care benefit repayment (box 12 of all RC62 slips) 21300 +			
Child care expenses (Get and complete Form T778.) 21400 +			
Disability supports deduction (Get and complete Form T929.) 21500 +			
Business investment loss Gross 21699 Allowable deduction 21700 +			
Moving expenses (Get and complete Form T1-M.) 21900 +			
Support payments made Total 21999 Allowable deduction 22000 +			
Carrying charges and interest expenses (Complete the Worksheet for the return.) 22100 +			
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.) 22200 +			
Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.) 22215 +		1	64
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 =		1	64
Line 15000 minus line 23300 (if negative, enter "0") This is your net income before adjustments.	23400 =	29,334	29
Social benefits repayment (If you reported income at line 11900 and the amount at line 23400 is greater than \$66,375, see the repayment chart on the back of your T4E slip. If you reported income on lines 11300 or 14600, and the amount at line 23400 is greater than \$77,580, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0".) 23500 -			
Line 23400 minus line 23500 (if negative, enter "0") This is your net income.	23600 =	29,334	29

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	24400			
Security options deductions	24900 +			
Other payments deduction (Claim the amount from line 14700, unless it includes an amount at line 14600. If so, see line 25000 in the guide.)	25000 +	16,614	39	
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 =	16,614	39	▶ - 16,614 39
Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income.	26000 =	12,719	90

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 +	11,474	00	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 +	54	21	• 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 +	74	17	• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		31217 +			• 11
Volunteer firefighters' amount		31220 +			12
Search and rescue volunteers' amount		31240 +			13
Canada employment amount (Enter \$1,222 or the total of your employment income you reported on lines 10100 and 10400, whichever is less.)		31260 +	1,222	00	14
Home buyers' amount		31270 +			15
Home accessibility expenses (Complete the Worksheet for the return.)	(maximum \$10,000)	31285 +			16
Adoption expenses		31300 +			17
Pension income amount (Complete the Worksheet for the return.)	(maximum \$2,000)	31400 +			18
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Worksheet for the return.)		31600 +			19
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		31800 +			20
Interest paid on your student loans (See Guide P105.)		31900 +			21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		32300 +			22
Tuition amount transferred from a child		32400 +			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		32600 +			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later	33099				25
Enter \$2,352 or 3% of line 23600, whichever is less.	-				26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for the return.)	33199 +				28
Add lines 27 and 28.	=				▶ 29
Add lines 1 to 24, and line 29.		33500 =	24,893	38	30
Federal non-refundable tax credit rate		×	15%		31
Multiply line 30 by line 31.		33800 =	3,734	01	32
Donations and gifts (Complete Schedule 9.)		34900 +			33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	35000 =	3,734	01	34

Part B – Federal tax on taxable income

Enter your **taxable income** from line 26000. 12,719|90 35

Complete the appropriate column depending on the amount on line 35.

	Line 35 is \$47,630 or less	Line 35 is more than \$47,630 but not more than \$95,259	Line 35 is more than \$95,259 but not more than \$147,667	Line 35 is more than \$147,667 but not more than \$210,371	Line 35 is more than \$210,371	
Enter the amount from line 35.	12,719 90					36
Line 36 minus line 37 (cannot be negative)	- 0 00	- 47,630 00	- 95,259 00	- 147,667 00	- 210,371 00	37
	= 12,719 90	=	=	=	=	38
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33%	39
	= 1,907 99	=	=	=	=	40
	+ 0 00	+ 7,145 00	+ 16,908 00	+ 30,535 00	+ 48,719 00	41
Add lines 40 and 41.	= 1,907 99	=	=	=	=	42

Part C – Net federal tax

Enter the amount from line 42.		1,907 99	43
Federal tax on split income (Get and complete Form T1206.)	40424 +		•44
Add lines 43 and 44.	40400 =	1,907 99	▶ 1,907 99 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	35000	3,734 01	46
Federal dividend tax credit (See line 40425 in the guide.)	40425 +		•47
Minimum tax carryover (Get and complete Form T691.)	40427 +		•48
Add lines 46, 47, and 48.	=	3,734 01	▶ 3,734 01 49
Line 45 minus line 49 (if negative, enter "0")		Basic federal tax 42900 =	0 00 50

Federal foreign tax credit (Get and complete Form T2209.)	40500 -		51
Line 50 minus line 51 (if negative, enter "0")	Federal tax 40600 =	0 00	52

Total federal political contributions (attach receipts)	40900	53	
Federal political contribution tax credit (Complete the Worksheet for the return.)	(maximum \$650) 41000	•54	
Investment tax credit (Get and complete Form T2038(IND).)	41200 +	•55	
Labour-sponsored funds tax credit (See lines 41300 and 41400 in the guide.)			
Net cost of shares of a provincially registered fund	41300	Allowable credit 41400 +	•56
Add lines 54, 55, and 56.	41600 =	▶	0 00 57
Line 52 minus line 57 (if negative, enter "0")	41700 =		0 00 58
Canada workers benefit advance payments received (box 10 of the RC210 slip)	41500 +		•59
Special taxes (See line 41800 in the guide.)	41800 +		60
Add lines 58, 59, and 60.			
Enter this amount on line 42000 on the next page.	Net federal tax 42000 =	0 00	61

Step 6 – Provincial or territorial tax

Complete Form 428 to calculate your provincial tax.

T1-2019

Amounts for Spouse or Common-Law Partner and Dependants

Complete this schedule and **attach** it to your return to claim an amount on line 30300, 30400, 30425, or 30450 of your return. For more information, see the corresponding line number in the Federal Income Tax and Benefit Guide.

Line 30300 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2019?

If **yes**, tick this box **55220** and enter the date of the change. Month Day
▶

Base amount	12,069		00	1
If you are entitled to the Canada caregiver amount for your spouse or common-law partner, enter \$2,230. (see the "Canada caregiver amount" under Step 5 in the guide and line 30425 below). 51090 +				
Add lines 1 and 2.	=	12,069	00	2
Spouse's or common-law partner's net income from page 1 of your return	-	595	00	3
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30300 of your return.	=	11,474	00	4

Line 30400 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2019?

If **yes**, tick this box **55290** and enter the date of the change. Month Day
▶

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

First and last name: Address:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm? Yes <input type="checkbox"/> No <input type="checkbox"/>

Base amount	12,069		00	1
If you are entitled to the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,230 (See "Canada caregiver amount" under Step 5 in the guide, read the note below, and see line 30425 below.) 51100 +				
Add lines 1 and 2.	=	51106	-	2
Dependant's net income (line 23600 of their return)	-	51106	-	3
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30400 of your return.	=			4

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 30500, **not** on line 51100.

Line 30425 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

Complete this calculation **only** if you entered \$2,230 on line 51090 or line 51100 of this schedule for a person whose **net income is between \$7,159 and \$23,906**.

Base amount	23,906		00	1
Net income of this person (line 23600 of their return)	-			2
Line 1 minus line 2 (if negative, enter "0") (maximum \$7,140)	=			3
If you claimed this person on line 30300 or 30400 of your return, enter the amount you claimed.				
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")	-			4
Enter this amount on line 30425 of your return.	=			5

Continue on the next page.

Protected B when completed

Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older

(Attach a separate sheet if you need more space)

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

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

Base amount

23,906|00 1

Infirm dependant's net income (line 23600 of their return)

- 2

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") **(maximum \$7,140)**

= 3

Enter on line 30450 of your return the **total** amount you are claiming for all dependants.Enter the **total** number of dependants for whom you are claiming an amount at line 30450 of your return. **51120**

See the privacy notice on your return.

T1-2019**Canada Workers Benefit****Schedule 6**

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

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

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

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

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

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

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

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

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

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

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

Complete Step 1.

The CWB is calculated based on the following amounts:

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

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

Do you have an eligible dependant? **38100** Yes 1 No 2

Do you have an eligible spouse? **38101** Yes 1 No 2

Are you claiming the basic CWB? **38102** Yes 1 No 2

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

If you are eligible for the disability tax credit, do you want to claim the CWB disability supplement amount? **38103** Yes 1 No 2

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

Is your eligible spouse eligible for the disability tax credit for themselves? **38104** Yes 1 No 2

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

Are you choosing to include tax-exempt income in calculating the CWB? (see **notes** in Part A) **38105** Yes 1 No 2

Part A – Working income

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

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

Column 1 You	Column 2 Your eligible spouse
9,628 06 3	595 00 3

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

+ 4 **38106** + 4

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

+ 5 + 5

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

+ 6 **38107** + 6

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

= 9,628|06 7 **38108** = 595|00 7

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

Working income 10,223|06 8

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

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

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

Continue on the next page.

Part B – Adjusted family net income

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

	Column 1 You	Column 2 Your eligible spouse
Net income amount from line 23600 of the return	29,334 29 9	595 00 9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income reported on line 10026 of Form T90, Income Exempt Under the Indian Act, or an allowance received as an emergency volunteer reported on line 10105 of the return	+ 10 38109	+ 10
Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+ 11	+ 11
Add lines 9, 10, and 11.	= 29,334 29 12	= 595 00 12
Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)	- 13	- 13
Line 12 minus line 13 (if negative, enter "0")	= 29,334 29 14 38110	= 595 00 14
Add the amounts from line 14 in columns 1 and 2. Enter this amount on line 23 and line 35 on the next page.	Adjusted family net income	29,929 29 15

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

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

Adjusted family net income levels

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

Step 2 – Calculating your basic CWB

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

Working income amount from line 8 in Step 1	10,223 06	16	
Base amount	- 3,000 00	17	
Line 16 minus line 17 (if negative, enter "0")	= 7,223 06	18	
Rate	x 26%	19	
Multiply line 18 by line 19.	= 1,878 00	20	
If you had neither an eligible spouse nor an eligible dependant, enter \$1,355.			
If you had an eligible spouse or an eligible dependant, enter \$2,335.	2,335 00	21	
Enter the amount from line 20 or line 21, whichever is less.	1,878 00	▶	1,878 00 22
Adjusted family net income amount from line 15 from the previous page	29,929 29	23	
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$12,820. If you had an eligible spouse or an eligible dependant, enter \$17,025.	- 17,025 00	24	
Line 23 minus line 24 (if negative, enter "0")	= 12,904 29	25	
Rate	x 12%	26	
Multiply line 25 by line 26.	= 1,548 51	▶	- 1,548 51 27
Line 22 minus line 27 (if negative, enter "0")			329 49 28
Enter the amount from line 28 on line 45300 of your return unless you complete Step 3.			

Step 3 – Calculating your CWB disability supplement

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

Amount from line 7 in column 1 from Step 1	29		
Base amount	- 1,150 00	30	
Line 29 minus line 30 (if negative, enter "0")	= 29	31	
Rate	x 26%	32	
Multiply line 31 by line 32.	= 754 00	33	
Enter the amount from line 33 or \$700, whichever is less.		▶	754 00 34
Adjusted family net income amount from line 15 from the previous page	35		
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$24,111. If you had an eligible spouse or an eligible dependant, enter \$36,483.	- 24,111 00	36	
Line 35 minus line 36 (if negative, enter "0")	= 10,818 29	37	
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 6%. Otherwise, enter 12%.	x 12%	38	
Multiply line 37 by line 38.	= 1,298 19	▶	- 1,298 19 39
Line 34 minus line 39 (if negative, enter "0")			= 1,455 81 40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			+ 329 49 41
Add lines 40 and 41.			1,785 30 42
Enter this amount on line 45300 of your return.			

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.

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

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

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

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

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

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

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

12 A

Monthly proration table for 2019

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

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

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

Enter your yearly maximum CPP pensionable earnings (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2).	(maximum \$57,400)	57,400	00	1
Total CPP pensionable earnings: Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip). If box 26 is blank, enter the amount from box 14.		50339	4,595	06 2
Enter the amount from line 1 or the amount from line 2, whichever is less .			4,595	06 3
Enter your maximum basic CPP exemption (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2).	(maximum \$3,500)	-	3,500	00 4
Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0")	(maximum \$53,900)	=	1,095	06 5
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		50340	187	17 .6
Actual base contributions on CPP pensionable earnings: Multiply the amount from line 6 by 97.0588%.		-	181	66 7
Actual enhanced contributions on CPP pensionable earnings: Line 6 minus line 7		=	5	51 8
Required base contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95%.	(maximum \$2,668.05)		54	21 9
Required enhanced contributions on CPP pensionable earnings: Multiply the amount from line 5 by 0.15%.	(maximum \$80.85)	+	1	64 10
Total required contributions on CPP pensionable earnings: Add lines 9 and 10.		-	55	85 11
Line 6 minus line 11 (if negative, enter "0")		=	131	32 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.

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

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

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

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

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

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

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

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

Pensionable net self-employment earnings* (amounts from lines 12200, 13500, 13700, 13900, 14100, and 14300 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	50373	+	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	50399	+	3
Add lines 1, 2, and 3.	=		4
Enter the amount from line 6 of Part 3.	Actual total CPP contributions		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.	CPP pensionable earnings (maximum \$57,400)		11
Enter the amount from line 4 of Part 3.	Basic exemption (maximum \$3,500)		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, whichever is less.			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 negative, enter "0")	=		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, whichever is less , on line 30800 of your return.		
Enter the amount from line 8 of Part 3.		27
Enter the amount from line 10 of Part 3.	-	28
Line 27 minus line 28 (if negative enter "0")	=	29
Enter the amount, in dollars and cents, from line 27 or line 28, whichever is less , on line 22215 of your return.		
If the calculated amount on line 23 from the previous page is negative, complete lines 30 to 35 below.		
If the calculated amount on line 23 from the previous page is positive, complete lines 36 to 42 below.		
Otherwise, if the calculated amount on line 23 from the previous page is zero, enter the amount, in dollars and cents, from line 26 on line 31000 of your return, and enter the amount, in dollars and cents, from line 29 on line 22200 of your return.		
Enter the calculated amount from line 23 from the previous page as a positive amount.	=	30
Multiply the amount from line 30 by 50%.		
Enter this amount, in dollars and cents, on line 44800 of your return.	=	31
Multiply the amount on line 31 by 97.0588%.	-	32
Line 31 minus line 32	=	33
Line 26 minus line 32. Enter this amount, in dollars and cents, on line 31000 of your return.	=	34
Line 29 minus line 33. Enter this amount, in dollars and cents, on line 22200 of your return.	=	35
Enter the amount, in dollars and cents, from line 23 from the previous page.		
Enter this amount, in dollars and cents, on line 42100 of your return.	=	36
Multiply the amount on line 36 by 97.0588%.	-	37
Line 36 minus line 37	=	38
Multiply the amount on line 37 by 50%.	+	39
Add lines 38 and 39.	=	40
Add lines 26 and 39. Enter this amount, in dollars and cents, on line 31000 of your return.	=	41
Add lines 29 and 40. Enter this amount, in dollars and cents, on line 22200 of your return.	=	42

See the privacy notice on your return.

T1-2019

Climate Action Incentive

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

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

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

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

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

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

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

Eligible spouse or common-law partner

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

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

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

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

Qualified dependant

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

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

Protected B when completed

Single parents of a qualified dependant

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

Shared custody

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

Supplement for residents of small and rural communities

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

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

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

Step 1 – Calculating your basic climate action incentive

Base amount	claim \$224.00	60100	224 00	1
Amount for an eligible spouse or common-law partner	claim \$112.00	60101	+ 112 00	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.			= 336 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. 336|00 × 10% = + 33|60 6

Step 3 – Calculating your total climate action incentive

Add lines 5 and 6. Enter this amount on line 45110 of your return. = 369|60 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		56050		
	Claim \$10,582	58040	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	-	595		00 4
Line 3 minus 4 (if negative, enter "0")	=	9,288	(maximum \$8,985) ▶ 58120	+ 8,985 00 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.			=	19,567 00 9
Ontario caregiver amount (use Worksheet ON428)		58185	+	10
CPP or QPP contributions:				
Amount from line 30800 of your return		58240	+	54 21 •11
Amount from line 31000 of your return		58280	+	•12
Employment insurance premiums:				
Amount from line 31200 of your return		58300	+	74 17 •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.			=	19,695 38 22

Continue on the next page.

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

Enter the amount from line 22 of the previous page					19,695	38	23
Medical expenses: (Read line 58689 of your income tax package.)	58689						24
Enter whichever is less :							
\$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)	58729	+					27
Add lines 26 and 27.	58769	=					28
Add lines 23 and 28.					58800	=	19,695 38 29
Ontario non-refundable tax credit rate						x	5.05% 30
Multiply line 29 by line 30.							58840 = 994 62 31
Donations and gifts:							
Amount from line 16 of your federal Schedule 9		x	5.05%	=			32
Amount from line 17 of your federal Schedule 9		x	11.16%	=	+		33
Add lines 32 and 33.	58969	=					34
Add lines 31 and 34.							
Enter this amount on line 47.							Ontario non-refundable tax credits 61500 = 994 62 35

Part B – Ontario tax on taxable income

Enter your taxable income from line 26000 of your return.							12,719	90	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	12,719					90 37
Line 37 minus line 38 (cannot be negative)	- 0	- 43,906	- 87,813	- 150,000	- 220,000	00 00 00 00 00 38
	= 12,719	=	=	=	=	90 39
Multiply line 39 by line 40.	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	40
	= 642	=	=	=	=	35 41
Add lines 41 and 42.	+ 0	+ 2,217	+ 6,235	+ 13,175	+ 21,687	00 00 00 00 42
Ontario tax on taxable income	= 642	=	=	=	=	35 43

Continue on the next page.

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 43 of the previous page.	642	35	44
Enter your Ontario tax on split income from Form T1206.	61510	+	•45
Add lines 44 and 45.		=	642 35 46
Enter your Ontario non-refundable tax credits from line 35 of the previous page.		-	994 62 47
Line 46 minus line 47 (if negative, enter "0")		=	0 00 48

Ontario minimum tax carryover

Amount from line 48 above		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")		=	0 00 51
Amount from line 40427 of your return	x 33.67% =	52	
Enter whichever is less : amount from line 51 or 52.		61540	•53
Line 48 minus line 53 (if negative, enter "0")		=	0 00 54

Ontario surtax

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

Ontario dividend tax credit

Amount from line 50 above		61520	•62
Line 61 minus line 62 (if negative, enter "0")		=	0 00 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.		=	65

Continue on the next page.

Part C – Ontario tax (continued)

Enter the amount from line 65 of the previous page. 0|00 66

Ontario tax reduction

Enter "0" on line 73 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year.
- You were **not** a resident of Ontario on December 31, 2019.
- There is an amount on line 64.
- The amount on line 66 is "0".
- Your return is filed for you by a trustee in bankruptcy.
- You are **not** claiming an Ontario tax reduction.

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

Basic reduction 244|00 67

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

Reduction for dependent children born in 2001 or later

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

Reduction for dependants with a mental or physical impairment

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

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

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

Amount from line 66 above - 72

Line 71 minus line 72 (if negative, enter "0") **Ontario tax reduction** = 488|00 ▶ - 488|00 73

Line 66 minus line 73 (if negative, enter "0") = 0|00 74

Ontario foreign tax credit

Credit calculated from Form T2036 - 75

Line 74 minus line 75 (if negative, enter "0") = 0|00 76

Low-income individuals and families tax credit

Credit calculated from Schedule ON428–A **62140** - 486|22 • 77

Line 76 minus line 77 (if negative, enter "0") = 0|00 78

Community food program donation tax credit for farmers

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

62150 × 25% = - 0|00 79

Line 78 minus line 79 (if negative, enter "0") = 0|00 80

Ontario health premium

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

+ 0|00 81

Add lines 80 and 81.

Enter the result on **line 42800** of your return. **Ontario tax** = 0|00 82

Continue on the next page.

Part C – Ontario tax (continued)

Ontario Health Premium

Enter your **taxable income** from line 36 of page 2. 12,719|90 83

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

Enter the result on line 81 of the previous page.

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

See the privacy notice on your return.



Low-income Individuals and Families Tax Credit

**Schedule ON428-A
2019**

Protected B when completed

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

Calculating your maximum allowable credit

Amount from line 10100 of your return		4,595	06	1
Amount from line 10400 of your return		+	5,033	00
Add lines 1 and 2.		=	9,628	06
Applicable rate for 2019		x	5.05%	4
Multiply line 3 by line 4.	(maximum \$850)	=	486	22
				5

Calculating your adjusted net income

Amount from line 23600 of your return		29,334	29	6
Amount from line 21300 of your return		+		7
Amount of Registered disability savings plan (RDSP) income repayment included on line 23200 of your return		+		8
Add lines 6 to 8.		=	29,334	29
				9
Amount from line 11700 of your return				10
Amount of RDSP income included on line 12500 of your return		+		11
Add lines 10 and 11.		=		12
Line 9 minus line 12 (if negative, enter "0")			-	13
Your adjusted net income		=	29,334	29
				13

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

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

Part A – Calculating the credit for single individuals

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

Enter this amount on line 62140 of your Form ON428.

Continue on the next page.

Part B – Calculating the credit for individuals with a spouse or common-law partner

Amount from line 23600 of your spouse's or common-law partner's return	595 00	21	
Amount from line 21300 of your spouse's or common-law partner's return	+	22	
Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return	+	23	
Add lines 21 to 23.	=	595 00 ▶	595 00 24
Amount from line 11700 of your spouse's or common-law partner's return		25	
Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return	+	26	
Add lines 25 and 26.	=	▶	- 27
Line 24 minus line 27 (if negative, enter "0")	=	595 00	28
	Your spouse's or common-law partner's adjusted net income		
Amount from line 5 of the previous page		(maximum \$850)	486 22 29
Amount from line 13 of the previous page		29,334 29	30
Individual income threshold		- 30,000 00	31
Line 30 minus line 31 (if negative, enter "0")		= 0 00	32
Amount from line 30 above		29,334 29	33
Amount from line 28 above		+ 595 00	34
Add lines 33 and 34.		= 29,929 29	35
	Adjusted family net income		
Family income threshold		- 60,000 00	36
Line 35 minus line 36 (if negative, enter "0")		= 0 00	37
Enter whichever is more : amount from line 32 or line 37 above			38
Applicable rate		x 10%	39
Multiply line 38 by line 39.		= ▶	- 40
Line 29 minus line 40 (if negative, enter "0")		=	486 22 41
Enter this amount on line 62140 of your Form ON428.			

See the privacy notice on your return.



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

Form ON-BEN
2019

Protected B when completed

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

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

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

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

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

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

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

61020

Complete Parts A and B of this form.

Application for the Northern Ontario energy credit (NOEC)

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

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

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

61040

Complete Parts A and B of this form.

Choice for delayed single OTB payment

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

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

61060

Continue on the next page.

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

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

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

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

61070

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

Part A – Amount paid for a principal residence for 2019

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

61080

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

61100 |

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

61120

1,134 | 68

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
3440 County Road 10 Vankleek Hill	K0B 1R0	12	1,134.68	<input type="checkbox"/>	East Hawkesbury

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.

Statement of Real Estate Rentals

- Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.
- To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:
 - If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
 - If you provide additional services such as cleaning, security, and meals, you may be conducting a business.
- For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434R, Rental of Real Property by Individual, and its Special Release.
- If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below. To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, What is a Partnership?
- For information on how to fill out this form, see Guide T4036, Rental Income.

Part 1 – Identification

Your name Riden, Thaila				Your Social Insurance Number 527-125-009			
Your address 3440 County Road 10			City Vankleek Hill		Prov./Terr. ON	Postal code K0B 1R0	
Fiscal period from	Date (YYYYMMDD) 2019-05-01	to	Year Month Day 2019 - 12 - 31	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
Your percentage of the partnership 100.00 %	Industry code 5 3 1 1 1 1		Tax shelter identification number (8 characters)			Partnership business number	
Name of person or firm preparing this form					Business number/Account number		
Address of person or firm preparing this form			City		Prov./Terr.	Postal code	

Part 2 – Details of other co-owners and partners

Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %
--	-------------------------------	---------------------------

Part 3 – Income

In most cases, you calculate your rental income using the **accrual method**. If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the **cash method**.

List the addresses of your rental properties	Number of units	Gross rents	
3440 County Road 10 Vankleek Hill (ON) K0B 1R0	4	3,684.30	1
_____	_____	_____	2
_____	_____	_____	3
Enter the total of your gross rents in the year you receive them (amount 1 plus amount 2 plus amount 3).....		8141	3,684.30
Other income (for example, premiums and leases, sharecropping)		8230	
Total gross rental income – Enter this amount on your Income Tax and Benefit Return on line 12599 (line 8141 plus line 8230)		8299	3,684.30

Part 4 – Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	8690	1,874.99
Interest and bank charges	8710	
Office expenses	8810	
Professional fees (includes legal and accounting fees)	8860	
Management and administration fees	8871	
Repairs and maintenance	8960	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180	1,171.10
Travel	9200	
Utilities	9220	1,582.34
Motor vehicle expenses (not including capital cost allowance)	9231	
Other expenses	9270	
Total expenses (add the lines listed under "Total expenses")	<u>5,219.25</u> A	
Total for personal portion (add the lines listed under "Personal portion")	9949	<u>4,628.43</u>
Deductible expenses (total expenses from amount A minus total personal portion on line 9949)		<u>590.82</u> 4
Net income (loss) before adjustments (total gross rental income from line 8299 minus deductible expenses from amount 4)	9369	<u>3,093.48</u>
Co-owner – calculate your share of net income from line 9369. Enter your result on amount 5		<u>3,093.48</u> 5
Other expenses of the co-owner – other deductible expenses you have as a co-owner which you did not deduct elsewhere	9945	
Subtotal (amount 5 minus line 9945)		<u>3,093.48</u> 6
Recaptured capital cost allowance (co-owners – enter your share of the amount)	9947	
Subtotal (amount 6 plus line 9947)		<u>3,093.48</u> 7
Terminal loss (co-owners – enter your share of the amount)	9948	
Subtotal (amount 7 minus line 9948)		<u>3,093.48</u> 8
Total capital cost allowance claim for the year (amount i from Area A)	9936	
Net income (loss) (amount 8 minus line 9936)		<u>3,093.48</u> 9
If you are a sole proprietor or a co-owner enter this amount on line 9946.		
Partnerships		
Partners – your share of amount 9, or the amount from your T5013 slip, Statement of Partnership Income		10
Partners – GST/HST rebate for partners received in the year	9974	
Partners – other expenses of the partner	9943	
Your net income (loss) – For sole proprietors or co-owners, enter this amount on your income tax and benefit return on line 12600. For partnerships, enter the result of amount 10 plus line 9974 minus line 9943. Enter this amount on your Income Tax and Benefit Return on line 12600	9946	<u>3,093.48</u>

The capital cost allowance (CCA) you can claim depends on the type of rental property you own and the date you acquired it. Group the depreciable property you own into the appropriate classes. A specific rate of CCA generally applies to each class.

Area A – Calculation of capital cost allowance (CCA) claim

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Area B and C below)	4 Cost of additions from column 3 which are for AIIP or one or more zero-emission vehicles (ZEV) (new property must be available for use in the year) Note 1	5 Proceeds of dispositions in the year (see Area D and E below)	6* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIIP and ZEV (col. 5 minus col. 3, plus col. 4). If negative, enter "0" Note 2	8 UCC adjustment for current-year additions of AIIP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0" Note 3	9 Adjustment for current-year additions subject to the half year-rule 1/2 multiplied by (col. 3 minus col. 5). If negative, enter "0"	10 Base amount for CCA (col. 6 plus col. 8 minus col. 9)	11 CCA Rate (%)	12 CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 minus col. 12)

Total CCA claim for the year:** Total of column 12 (enter the amount on line 9936 of Part 4, amount i **minus** any personal part and any CCA for business-use-of-home expenses***)

* If you have a negative amount in column 6, add it to income as a recapture under 'Recaptured capital cost allowance' on line 9947. If no property is left in the class and there is a positive amount in the column, deduct the amount from your income as a terminal loss under 'Terminal loss' on line 9948. For more information, read Chapter 3 of Guide T4036.

** For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Chapter 4 of Guide T4002. To help you calculate the capital cost allowance claim, see the calculation charts in Areas B to F.

*** Sole proprietors and partnerships – enter the total CCA claim for the year from amount i on line 9936.
Co-owners – enter only your share of the total CCA claim for the year from amount i on line 9936.

Note 1: Columns 4, 7, and 8 apply only to accelerated investment incentive properties (AIIPs) (see Regulation 1104(4) of the Income Tax Regulations for the definition), zero-emission vehicles, and zero-emission passenger vehicles. In this chart ZEV represents both zero-emission vehicles and zero-emission passenger vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018 and became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019 and became available for use before 2028. For more information on AIIP and ZEV, see guide T4036.

Note 2: The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54 and that is subject to the \$55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$55,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, the government proposes that the actual cost of the vehicle be adjusted for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. For more information on proceeds of disposition, read Class 54 in guide T4036.

Note 3: The relevant factors for properties available for use before 2024 are 2 1/3 (classes 43.1 and 54), 1 1/2 (class 55), 1 (classes 43.2 and 53), 0 (classes 12 and 13), and 1/2 for the remaining accelerated investment incentive properties.

For more information on AIIP and ZEV, see Guide T4036 or go to canada.ca/taxes-accelerated-investment-income.

List all equipment or other property you acquired or improved in the current tax year, and group them into the appropriate classes. Equipment includes appliances such as a washer and dryer; maintenance equipment such as a lawn mower or a snow blower; and other property such as furniture and some fixtures you acquired to use in your rental operation.

Area B – Equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (col. 3 minus col. 4)

Total equipment additions in the year (total of column 5) 9925

List all building or leasehold interest additions you acquired or improved in the current tax year. Group the depreciable property you own into the appropriate classes.

Area C – Building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (col. 3 minus col. 4)

Total building additions in the year (total of column 5) 9927

Area D – Equipment dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col. 3 minus col. 4)

Total equipment dispositions in the year (total of column 5) 9926

Area E – Building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col. 3 minus col. 4)
Total building dispositions in the year (total of column 5)				9923

Area F – Land additions and dispositions in the year

Total cost of all land additions in the year	9923
Total proceeds from all land dispositions in the year	9924



Calculation of Cumulative Net Investment Loss (CNIL) to December 31, 2019

- Use this form if you had any **investment income** or **investment expenses** for 2019.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2019, you should still complete this form if you had any investment income or expenses in 2019.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- For more information, call **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm or fishing property or qualified small business corporation shares in 2019, first complete Chart A on page 3 of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 – Investment expenses claimed on your 2019 return

Carrying charges and interest expenses (from line 22100)			1			
Net rental losses (from line 12600)	+		2			
Limited or non-active partnership losses (from line 12200) other than allowable capital losses	+		3			
Limited partnership losses of other years after 1985 (from line 25100)	+		4			
50% of exploration and development expenses (from line 22400)	+		5			
Any other investment expenses claimed in 2019 to earn property income (see the list of other investment expenses below)		68080	+	6		
Additional investment expenses: If you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the lesser of line 14 in Chart A or the amount you claimed on line 25300 of your return	+		0 00	7		
Total investment expenses claimed in 2019 (total of lines 1 to 7)	=			▶		A

Part 2 – Investment income reported on your 2019 return

Investment income (from lines 12000 and 12100)				8			
Net rental income, including recaptured capital cost allowance (from line 12600)	+	3,093	48	9			
Net income from limited or non-active partnership (from line 12200) other than taxable capital gains	+			10			
Any other property income reported in 2019 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)		68100	+		11		
50% of income from the recovery of exploration and development expenses (from line 13000)		68110	+		12		
Additional investment income: If you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the amount from line 14 in Chart A	+				13		
Total investment income reported in 2019 (total of lines 8 to 13)	=	3,093	48	▶	3,093	48	B

Do not use this area
68130

Other investment expenses

- Include:**
- repayments of inducements
 - repayments of refund interest
 - the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000)
 - sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5)
 - foreign non-business tax under subsections 20(11) and 20(12)
 - life insurance premiums deducted from property income
 - capital cost allowance claimed on certified films and videotapes
 - farming or fishing losses claimed by a non-active partner or a limited partner
- Do not include:**
- expenses incurred to earn business income
 - repayment of shareholders' loans deducted under paragraph 20(1)(j)
 - interest paid on money borrowed to:
 - i) buy an income averaging annuity contract
 - ii) pay a premium under a registered retirement savings plan
 - iii) make a contribution to a registered pension plan
 - iv) make a contribution to a deferred profit-sharing plan

Other property income

- Include:**
- amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9)
 - home insulation or energy conversion grants under paragraph 12(1)(u)
 - payments received as an inducement or reimbursement
 - income from the appropriation of property to a shareholder
 - farming and fishing income reported by a non-active or a limited partner
 - other income from a trust
 - allowable capital losses included in partnership losses of other years after 1985
 - amounts withdrawn from AgriInvest Fund 2
 - CPP or QPP death benefit payments reported on your T1 return
- Do not include:**
- income amounts that relate to business income
 - payments received from an income averaging annuity contract
 - payments received from an annuity contract bought under a deferred profit-sharing plan
 - shareholders' loans included in income under subsection 15(2)

Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2019 (from line A in Part 1)	_____ _____	14
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2018. If you did not complete Form T936 for 2018, see note 1 below	+ _____ _____	15
Cumulative investment expenses (total of lines 14 and 15)	= _____ _____	▶ _____ _____ 16
Total investment income reported in 2019 (from line B in Part 2)	_____ _____	3,093 48 17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2018. If you did not complete Form T936 for 2018, see note 2 below	+ _____ _____	18
Cumulative investment income (total of lines 17 and 18)	= _____ _____	3,093 48 ▶ - _____ _____ 19
Cumulative net investment loss (CNIL) to December 31, 2019 (line 16 minus line 19; if negative, enter "0")	= _____ _____	= _____ _____ 0 00 C

If you are claiming a capital gains deduction on your 2019 return, enter the amount from line C on line 28 of Form T657 for 2019.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2018 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
- To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2018 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 19900 of Schedule 3 (if negative, show it in brackets) If the amount on this line is zero, do not complete lines 4 to 13, and enter "0" on line 14	_____ _____	1
Amount from line 10700 of Schedule 3	_____ _____	2
Amount from line 11000 of Schedule 3	+ _____ _____	3
Amount from line 12400 of Schedule 3	+ _____ _____	4
Add lines 2 to line 4 (if negative, show it in brackets)	= _____ _____	5
If you reported an amount on line 19200 of Schedule 3, enter the total of the amounts from lines C and D on Form T2017. Otherwise, enter the amount from line 5 on line 7	+ _____ _____	6
Line 5 plus line 6 (if negative, enter "0")	= _____ _____	7
Enter 1/2 of line 7	_____ _____	- _____ _____ 8
Line 1 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 13, and enter "0" on line 14. If the amount on this line includes an amount from a T3 slip, complete lines 10 to 12 below. Otherwise, enter "0" on line 13	= _____ _____	9
Enter the amount from box 21 of all 2019 T3 slips	68140 _____ _____	10
Enter the amount from box 30 of all 2019 T3 slips	- _____ _____	11
Line 10 minus line 11	68150 = _____ _____	12
Enter 1/2 of line 12	_____ _____	- _____ _____ 13
Additional investment income (line 9 minus line 13; if negative, enter "0")	= _____ _____	= _____ _____ 0 00 14

Worksheet for the return

T1-2019

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

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

Line 10400 – Other employment income

Other employment income		5,033 00
	Total =	5,033 00

Line 12600 – Rental income

	Gross income	Net income
3440 County Road 10	3,684 30	3,093 48
Total =	3,684 30	3,093 48

Line 43700 – Income tax deducted

T4 Sunworks Incorporated		258 13
Total income tax deducted		
Enter this amount on line 43700 of your return		258 13

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.	29,334 29	595 00 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.	= 29,334 29	= 595 00 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").	= 29,334 29	= 595 00 8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 29,929 29 9

A – Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$313.00	313 00 10
Credit for your spouse or common-law partner.	Claim \$313.00	+ 313 00 11
Eligible dependant credit.	Claim \$313.00	+ 12
Credit for children. Number of children: x \$313.00		+ 13
Add lines 10 through 13.		= 626 00 14
Adjusted family net income from line 9.	29,929 29	15
<ul style="list-style-type: none"> • If you are a single individual with no children, enter \$24,115. • If you are a single parent, or are married or living common-law, enter \$30,143. 	- 30,143 00	16
Line 15 minus line 16.	=	17
Enter 4% of line 17.		-
Line 14 minus line 18 (Eligible only if the result is more than \$2).		18
Estimated Ontario Sales Tax Credit (OSTC)		= 626 00 19

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

Occupancy cost:

Rent paid in Ontario for 2019.

Enter the amount from **box 61100** in Part A of Form ON-BEN. 0 00 x 20% = 0 00 20

Property tax paid in Ontario for 2019.

Enter the amount from **box 61120** in Part A of Form ON-BEN. + 1,134 68 21

Student residence: If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2019? " **box 61140** in Part A of Form ON-BEN, claim **\$25**.

Add lines 20, 21, and 22. **Occupancy cost** = 1,134 68 23

1. Energy Component:

Long term care home

Enter the amount from **box 61230**

in Part A of Form ON-BEN. 0 00 x 20% = 0 00 24

Home energy costs on a reserve

Enter the amount from **box 61210** in Part A of Form ON-BEN. + 0 00 25

Enter your occupancy cost amount from line 23. + 1,134 68 26

Add lines 24, 25 and 26. = 1,134 68 27

Student residence from line 22. - 28

Line 27 minus line 28. = 1,134 68 29

Enter the amount from line 29 or **\$241**, whichever is **less**. **Energy component** = 241 00 30

2. Property Tax Component:

Occupancy cost from line 23. 1,134 68 x 10% = 113 47 31

Age on December 31, 2019:

If under 64 years of age: Amount from line 31 or **\$784**, whichever is **less**.

If 64 years of age or older: Amount from line 31 or **\$482**, whichever is **less**. ▶ 113 47 32

If under 64 years of age: Enter **\$60**.

If 64 years of age or older: Enter **\$512**. ▶ + 60 00 33

Add lines 32 and 33. = 173 47 34

Enter the amount from line 23 or line 34, whichever is **less**. **Property tax component** = 173 47 35

Registered Retirement Savings Plan (RRSP) Schedule

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

Eligible amount for 2019		19,667	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
	=	19,667	5
		Unused RRSP room	
		19,667	6

Table C - Calculation of RRSP/PRPP deduction in 2019

Contributions available for RRSP/PRPP deduction (table A, line 12)			
Maximum RRSP/PRPP deduction limit in 2019 (table B, line 6)		19,667	
RRSP/PRPP deduction before transfers			1
Direct or indirect transfers	+		2
	=	0	3

RRSP/PRPP deduction (per line 20800)

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)		9,628	1
Union, professional or like dues (line 21200)	-		2
Employment expenses (line 22900)	-		3
	=	9,628	4
		Subtotal (employment income)	
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)	+	3,093	11
Alimony or maintenance income received (line 12800)	+		12
2019 contributions to an amateur athlete trust (AAT)	+		13
	=	12,721	14
		Subtotal - total eligible income	
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
	-		18
		Subtotal - amount to be deducted	
		2019 earned income	
	=	12,721	19
Amount from line 19	12,721	x 18% ▶ =	2,290 A
RRSP/PRPP dollar limit for 2020		=	27,230 B
Enter the amount from line A or B, whichever is less			2,290 20
Total pension adjustment (PA) from 2019			- 21
		Maximum RRSP/PRPP deduction in 2020 before PSPA	2,290 22

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

Unused Room for 2019 (table B, line 5)		19,667	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2020 net PSPA (from RPP administrator's statement)	-		3
	=	19,667	4
		Eligible RRSP/PRPP Room	
Maximum RRSP/PRPP deduction in 2020 based on 2019 earned income (table D, line 22)	+	2,290	5
	=	21,956	6

Maximum RRSP/PRPP deduction limit for 2020

Registered Retirement Savings Plan Schedule (continued)**Table G - Calculation of RRSP/PRPP contribution limit 2020**

Maximum RRSP/PRPP deduction limit for 2020 (table E, line 6)	21,956	1
Undeducted premiums (table F, line 3)	-	2
RRSP/PRPP contribution limit for 2020	21,956	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)		4,595	06	1
Other employment income (line 10400)	+	5,033	00	2
Tax exempt amount of emergency services volunteer (line 10105)	+			3
Net self-employment income (lines 13500 through 14300)	+			4
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits (line 11905)	+			5
The tax-exempt part of earnings of status Indians (lines 10000 and 10019 of form T90)	+			6
Taxable scholarship income and research grants (line 13010)	+			7
Add lines 1 to 7.		Eligible income for 2019	= 9,628	06 8

2. Calculation of the Canada training credit limit for 2020

Canada training credit limit for 2018		0	00	10
Annual accumulation for 2019:				
Enter \$250 if all the conditions listed above are met.	+			11
Canada training credit claimed in 2019	-	0	00	12
Line 10 plus line 11 minus line 12.	=	0	00	13
Lifetime maximum amount		5 000	00	14
Total Canada training credit claimed in the previous years	-			15
Line 14 minus line 15.	=	Lifetime maximum amount available	5,000	00 16
Enter the amount from line 13 or line 16, whichever is less.				
		Canada training credit limit for 2020	0	00 17

Marginal Tax Rate Calculation

2019

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

Federal marginal tax rate

Revised federal tax	42000	0.00	1
Revised refundable Quebec abatement	44000	-	2
Actual federal tax	42000	-	3
Actual refundable Quebec abatement	44000	+	4
Federal tax payable on the additional income	=	0.00	5
Additional income	÷	1.00	6
	x	100	7
Federal marginal tax rate	=	0%	8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	42800		1
Actual provincial tax	42800	-	2
Provincial tax payable on the additional income	=		3
Additional income	÷	1.00	4
	x	100	5
Provincial marginal tax rate	=	%	6

Revised federal taxable income

Taxable income (line 26000)	26000	12,719.90	1
Additional income		+ 1.00	2
Revised federal taxable income	26000	= 12,720.90	3

Chart A – Revised federal tax

Revised taxable income	26000	12,720.90	1
Federal tax		1,908.14	2
Federal tax on split income (T1206)	40424	+	3
Add lines 2 and 3.	40400	= 1,908.14	4
Federal non-refundable tax credits	35000	- 3,734.01	5
Federal dividend tax credit	40425	-	6
Minimum tax carry-over	40427	-	7
Line 4 minus lines 5 through 7. If negative, enter 0.	Basic federal tax	42900 = 0.00	8
Surtax for non-residents and deemed residents of Canada		+	9
Surtax for non-residents and deemed residents of Canada (T2203)		+	10
Recapture of ITC		+	11
Federal foreign tax credit (T2209)	40500	-	12
Add lines 8 to 11 minus line 12	Federal tax	40600 =	13
Federal logging tax credit		-	14
Federal political contribution tax credit	41000	-	15
Investment tax credit (T2038(IND))	41200	-	16
Labour-sponsored funds tax credit (provincially registered fund)	41400	-	17
Line 13 minus lines 14 through 17. If negative, enter 0.	41700	=	18
Section 217 tax adjustment	41450	- 0.00	19
Canada workers benefit (CWB) advance payments received (box 10 on the RC210 slip)	41500	+	20
T1206 line 28		21	
Special taxes	41800	+	22
Line 18 minus line 19 plus lines 20 and 22, or line 21 plus line 22.	Revised federal tax	42000 =	23

Chart D – Revised Ontario tax and credits

Revised taxable income	26000	12,720	90	100
Ontario tax on taxable income	44	642	41	110
Ontario tax on split income (T1206)	61510	+		130
Add lines 110 and 130	46	=	642	41
Ontario non-refundable tax credits	61500	994	62	150
Amount from line 150.	47	-	994	62
Line 140 minus line 190. If negative, enter 0.	48	=	0	00
Ontario minimum tax carryover	61540	-		205
Line 200 minus line 205. If negative, enter 0.	54	=		207
Amount for surtax purpose	57	0	00	300
First surtax threshold amount		4,740	00	310
First surtax rate	x	20	%	320
(Line 207 - line 310) x line 320. If negative, enter 0.		Ontario first surtax	58	+
Second surtax threshold amount		6,067	00	330
Second surtax rate	x	36	%	340
(Line 207 - line 330) x line 340. If negative, enter 0.		Ontario second surtax	59	+
Add lines 207 to 360.	61	=	0	00
Ontario dividend tax credit	61520	-		380
Line 370 minus line 380. If negative, enter 0.	63	=		400
Provincial additional tax for minimum tax purposes (T691)	64	+		411
Add lines 400 and 411	65	=		412
Basic reduction	67	244	00	510
Reduction for dependant children born in 2001 or later	68	+		540
Reduction for dependant with physical or mental infirmity	69	+		550
Add lines 510 through 550.	70	=	244	00
Amount from line 570 x 2	71	488	00	621
Amount from line 412	72	-		622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	73	-
Line 412 minus line 700. If negative, enter 0.	74	=	0	00
Provincial foreign tax credit (T2036)	75	-		1000
Line 800 minus line 1000. If negative, enter 0.	76	=		1150
Low-income individuals and families tax (LIFT) credit (ON428-A)	62140	-	486	22
Line 1150 minus line 1155. If negative, enter 0.	78	=	0	00
Community food program donation tax credit for farmers	79	-		1350
Line 1325 minus line 1350. If negative, enter 0.	80	=	0	00
Ontario Health Premium	81	+		8000
Add lines 7510 and 8000.		Revised Ontario tax	42800	=
			0	00
				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	Software Release Date	2020-02-28
Auto-Fill Indicator [0=No, 1=Yes]	Auto-Fill Date	
Notice of Assessment Indicator [0=No, 1=Yes]		

Originating IP Address

Originating IP Address 192.168.1.118

Taxpayer's Data

Taxpayer's Given Name	Change of Name Indicator [2=Yes]
Taxpayer's Surname	First Year Filer Indicator [1=Yes, 2=No] 2

Address Data

Care of Line			
Street	3440 County Road 10		
City	Vankleek Hill		
Province	ON	Telephone Area Code	613
Postal Code	K0B1R0	Telephone Local Number	6783453
Same Home/Mailing Address [1=Yes, 2=No]	1	Date of the Move	

Basic Data

Tax Year	2019
Social Insurance Number	527125009
Date of Birth	1982-02-03
Marital Status	1
Spouse Self Employed [0=No, 1=Yes]	0
Date of Entry	
Prior Year Submission [0=No, 1=Yes]	0
Multiple Jurisdictions Indicator [0=No, 1=Yes]	0
Exempt Income (Indian Act) Indicator [0=No, 1=Yes]	0

Residency Data and Amended Tax Return Indicator

Year End Province of Residence	ON
Current Province of Residence	
Aboriginal Land Residency Indicator [1=Yes, 2=No]	
Yukon First Nation Settlement Number	
First Nation Identification Indicator [1=Yes, 2=No]	
NT Tlicho Community Residency Code [1=Yes, 2=No]	
NT Deline Lands Residency Indicator [1=Yes, 2=No]	
Amended Tax Return Indicator [0=No, 1=Yes]	0

Elections Canada Data

Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No]	01
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Contact Data

Correspondence Language Code [1=English, 2=French]	1	Expiry Date of the Tax Preparer Authorization Code	
Tax Preparer Authorization Code [1=Yes]		Post-Assessment Review Contact Code	
Pre-Assessment Review Contact Code		Taxpayer's Email Address	thaila.riden@gmail.com

Deceased Data

Deceased Indicator [1=Yes]		Date of Death	
Subsection 104(13.4) Election Indicator [0=No, 1=Yes]			

Spouse's Data

Spouse's Given Name (Limited to 4 characters)	Cait	Spouse's Social Insurance Number	516347150
Spouse's Net Income	595	Spouse's Universal Child Care Benefit Amount	0
Spouse's Universal Child Care Repayment Amount	0		

Bankruptcy Data

Bankruptcy Indicator [1=Yes]		Post-Bankruptcy Net Income	
		Post-Bankruptcy Adjusted Net Income	

Selected Financial Data Statements (SFDs)

Number of Selected Financial Data Records [Blank if 0]	01
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Field	Value	Description
26600	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
10100	4595	Employment income from T4 slips
10400	5033	Other employment income
12599	3684	Gross rental income
12600	3093	Net rental income (loss)
14500	16614	Social assistance payments
15000	29335	Total income (or loss)
22215	164	Deduction for CPP/QPP enhanced contributions
25000	16614	Other payments deduction
26000	12719	Taxable income

Continued on next page

Field	Value	Description
43700	25813	Total income tax deducted
44800	13132	CPP overpayment
45110	36960	Climate action incentive
45300	32949	Canada workers benefit
48400	108854	Refund
30000	12069	Basic personal amount
30300	11474	Spouse or common-law partner amount
31200	7417	Employment insurance premiums
31260	1222	Canada employment amount
33500	24893	Gross non-refundable tax credits before donations and gifts
33800	3734	Non-refundable tax credits before donations and gifts
35000	3734	Total federal non-refundable tax credits
38100	2	CWB eligible dependent (1=Yes, 2=No)
38101	1	CWB eligible spouse (1=Yes, 2=No)
38108	595	CWB spouse's total working income
38110	595	CWB spouse's total adjusted family net income
38102	1	CWB basic claim (1=Yes, 2=No)
38103	2	CWB disability supplement claim (1=Yes, 2=No)
38104	2	CWB elig. spouse qualifies for the disability amnt (1=Yes, 2=No)
60100	224	Climate action incentive - Base amount
60101	112	Climate action incentive - Amnt for spouse or common-law partner
60104	1	Climate action incentive - Outside of a census area (1=Yes, 2=No)
61020	1	Energy and Property credit application (ON-BEN) (1=Yes)
61120	1134	Property taxes paid (ON-BEN, MB479)
58040	10582	Basic personal amount
58120	8985	Spousal or common-law partner amount
58240	5421	Canada or Quebec pension plan contributions
58300	7417	Employment insurance premiums
58800	19695	Add lines 58040 to 58640 and line 58769 of provincial Form 428
58840	994	Provincial non-refundable tax credits before donations and gifts
61500	994	Provincial or territorial non-refundable tax credits
62140	48622	Low-income individuals and families tax (LIFT) credit (ON428)
30800	5421	CPP contributions through employment income
54780	4595	E.I. insurable earnings
50339	4595	Total CPP pensionable earnings
50340	18717	Total CPP contributions withheld
50280	7417	Total employment insurance premiums

**Selected Financial Data Record (SFD)****Statement of Rental Activities**

Address	3440 County Road 10 Vankleek H	Postal Code	K0B1R0
Start Date	2019-05-01	End Date	2019-12-31
NAICS Code	531111	Percentage Share	
Business Number		Tax Shelter Number	
Partnership Business Number		Final Year Indicator [1=Yes]	

Field	Value	Description
8141	3684	Gross rental income
8299	3684	Gross income
8690	2083	Insurance
9180	1377	Property taxes
9220	1758	Utilities
9949	4628	Portion of expenses related to personal items
9369	3093	Net profit (loss) before adjustments
9946	3093	Net income (loss)

Summary of carryforward amounts to 2020



Name: **Thaila Riden**

SIN: 527-125-009

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 15
CNIL		
Expense		T936 line 16
Income	3,093	T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	2,290	RRSP schedule (Table D)
Room from previous years	19,667	RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
Cost of labour-sponsored funds shares acquired (Jan/Feb 2020) - Federal		Supporting documents
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations (<i>see details</i>)		Charitable donations schedule
TUITION		
Tuition and educations amounts		Schedule 11, line 18
Tuition and educations amounts - Provincial		Schedule 11 P, last line
Interest paid on a student loan (<i>see details</i>)		Supporting documents
Canada training credit limit for 2020		In-house schedule line 17
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 132
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479
Alberta investor tax credit (AITC)		AB428
Nova Scotia venture capital tax credit		T224 line 7
Nova Scotia innovation equity tax credit		T225 line 6

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

Employment income summary – 2019

Employer Name: **Sunworks Incorporated**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - *line 10100*

14 4,595 06

Employee's CPP contributions - *line 30800*

16 187 17

Employee's QPP contributions - *line 30800*

17

Employee's EI premiums - *line 31200*

18 74 17

RPP contributions - *line 20700*

20

Income tax deducted - *line 43700*

22 258 13

EI insurable earnings

24 4,595 06

CPP pensionable earnings

26 4,595 06

QPP pensionable earnings

26

Board and lodging
(included in box 14)

30

Clergy's housing allowance *(included in box 30)*

30

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

39

Other taxable allowances and benefits
(included in box 14)

40

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

41

Employment commissions - *line 10120*

42

Canadian Forces personnel
& police deduction - *line 24400*

43

Union dues - *line 21200*

44

Charitable donations - *line 34900*

46

Pension adjustment - *line 20600*

52

Provincial parental insurance plan

55

PPIP insurable earnings

56

Eligible retiring
allowances *line 13000*

66

Non-eligible retiring
allowances *line 13000*

67

Status Indian employee *(included in box 14)*

71

Pre-1990 past service contributions
while a contributor

74

Pre-1990 past service contributions
while not a contributor

75

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

77

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

85

Emergency services
volunteer allowance

87