



UFile 2020

Tax return for 2020 prepared for

Logan MacCallum

by *UFile for Windows*

Executive summary

for 2020 taxation year



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

Federal return

		Taxpayer		
Total income	15000	52,503		
Net income	23600	52,356		
Taxable income	26000	52,356		
Marginal tax rate		30%		
Average tax rate (total income taxes paid ÷ total income)		14.9%		
Total tax payable	43500	8,238		
Balance due (refund)	48400 or 48500	(1,152)		

Canada child benefit				
GST/HST credit				
Alternative minimum tax				
Total AMT credit to carry over				
Total RRSP deduction limit - 2021		18,915		
Unused RRSP contributions				
Cumulative net investment loss (CNIL)				
Total instalments payable in 2021				

Tax return Summary

for 2020 taxation year



Taxpayer

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

Federal return

Total income

Employment income	10100	52,502	99
Add lines 10100, 10400 to 14300, and 14700.	This is your total income. 15000	52,502	99

Net income

Deduction for CPP and QPP enhanced contributions	22215 +	147	01
	Add lines 20700 to 22400, 22900, 23100, and 23200.	23300	- 147
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments. 23400	52,355	98
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income. 23600	52,355	98

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income. 26000	52,355	98
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Federal non-refundable tax credits

Basic personal amount	30000	13,229	00
CPP or QPP contributions: through employment	30800 +	2,425	65
Employment Insurance premiums	31200 +	829	55
Canada employment amount	31260 +	1,245	00
Tuition, education, and textbook amounts	32300 +	87	50
Medical expenses for self, spouse or common-law partner, and your child	33099	482	10
Minus: \$2,397 or 3% of line 23600, whichever is less	-	1,570	68
	Add lines 30000 to 33200.	33500	= 17,816
	Multiply the amount on line 33500 by 15%.	33800	= 2,672
Total federal non-refundable tax credits:	add lines 33800 and 34900.	35000	= 2,672

Net federal tax

Tax on taxable income	(C)	8,063	55
	Add lines (C) and 40424.	40400	8,063
Enter the amount from line 35000.	35000	2,672	51
	Add lines 35000 to 40427.	-	2,672
	Basic federal tax (if negative, enter "0")	42900	= 5,391
	Federal tax	40600	= 5,391
	Line 40600 minus line 41600 (if negative, enter "0")	41700	= 5,391

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800.	42000	= 5,391
Provincial or territorial tax		42800	+ 2,846
	This is your total payable. 43500	8,237	97
Total income tax deducted	43700	8,972	86
CPP overpayment	44800 +	0	03
Climate action incentive	45110 +	330	00
Canada training credit	45350 +	87	50
	These are your total credits. 48200	9,390	39
	Line 43500 minus line 48200	=	(1,152)
	Refund 48400	1,152	42
	Balance owing 48500	0	00

Additional information

Marginal tax rate	30%
Average tax rate (total income taxes paid ÷ total income)	14.9%
Total RRSP deduction limit - 2021	18,915 12

Assembly Instructions



Name: **Logan MacCallum**

SIN: 557-950-771

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)).

T1

Income Tax and Benefit Return

T1 GENERAL –
CONDENSED 2020

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 Logan		
Last name MacCallum		
Mailing address: Apt No. – Street No. Street name 626 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):	557-950-771 Year Month Day
Enter your date of birth:	1993-03-11
Your language of correspondence: Votre langue de correspondance :	English <input checked="" type="checkbox"/> Français <input type="checkbox"/>

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

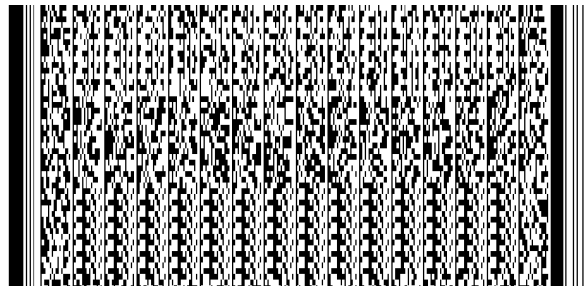
Email address	
By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.	
Enter an email address:	_____

Marital status		
Tick the box that applies to your marital status on December 31, 2020:		
1 <input type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law	3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced	5 <input type="checkbox"/> Separated	6 <input checked="" type="checkbox"/> Single

Information about your residence	
Enter your province or territory of residence on December 31, 2020 :	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 2020, 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 2020 , enter the date of:	
entry	Month Day or departure Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)	
Enter their SIN:	_____
Enter their first name:	_____
Enter their net income for 2020 to claim certain credits:	_____
Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:	_____
Enter the amount of UCCB repayment from line 21300 of their return:	_____
Tick this box if they were self-employed in 2020:	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 and your eligibility is confirmed. 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, complete Form T90, Income Exempt From Tax Under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2021 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2020 tax year, if applicable. It also may be used to calculate your family's provincial or territorial benefits.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2020, was more than CAN\$100,000? 26600 Yes 1 No 2

If **yes**, 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.

T1-2020 T1-KFS (Keying Field Summary)

Total income

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

Employment income	10100	52,502	99
		This is your total income.	
	15000	52,502	99

Net income

Deduction for CPP and QPP enhanced contributions on employment income	22215	147	01
		This is your net income.	
	23600	52,355	98

Taxable income

This is your **taxable income.** 26000 52,355 98

Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount	30000	13,229	00
CPP or QPP contributions through employment from box 16 and box 17	30800	2,425	65
Employment insurance premiums through employment from box 18 and box 55	31200	829	55
Canada employment amount	31260	1,245	00
Your tuition, education and textbook amounts	32300	87	50
Medical expenses	33099	482	10
Non-refundable credit	33500	17,816	70
Net non-refundable credit	33800	2,672	51

Total federal non-refundable tax credits 35000 2,672 51

Federal schedules

Schedule 8

50339 52,502.99 50340 2,572.69 •

Schedule 11

32000 175.00 32010 4

Schedule 14

60100 300.00 60104 1

Provincial and territorial forms

Form 428


56050 58040 10,783.00 58240 2,425.65 • 58300 829.55 • 58689 482.10
58800 14,038.20 58840 708.93 61500 708.93

ON-BEN

61020 1 61120 2,400.00

Step 1 – Identification and other information (continued)

Please answer the following questions.

 Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)	
A) Do you have Canadian citizenship? _____ If yes, go to question B. If no, skip question B.	Yes <input checked="" type="checkbox"/> 1 No <input type="checkbox"/> 2
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 <input type="checkbox"/> 1 No <input checked="" type="checkbox"/> 2
<p>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.</p> <p>Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility is confirmed. 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.</p>	

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 <input type="checkbox"/>
<p>If you tick the box, complete Form T90, Income Exempt From Tax Under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2021 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2020 tax year, if applicable. It also may be used to calculate your family's provincial or territorial benefits.</p>	

Foreign property	
Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2020, was more than CAN\$100,000?	<input type="text" value="26600"/> Yes <input type="checkbox"/> 1 No <input checked="" type="checkbox"/> 2
<p>If yes, 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.</p>	

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

If a line does not apply, leave it blank unless instructed otherwise.

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)		10100		52,502	99	1	
Tax-exempt income for emergency services volunteers (see line 10100 in the guide)	10105						
Commissions included on line 1 (box 42 of all T4 slips)	10120						
Wage-loss replacement contributions (see line 10100 in the guide)	10130						
Other employment income		10400	+			2	
Old age security pension (box 18 of the T4A(OAS) slip)		11300	+			3	
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400	+			4	
Disability benefits included on line 4 (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	+			5	
Elected split-pension amount (complete Form T1032)		11600	+			6	
Universal child care benefit (UCCB) (go to canada.ca/line-11700) (see the RC62 slip)		11700	+			7	
UCCB amount designated to a dependant	11701						
Employment insurance and other benefits (box 14 of the T4E slip)		11900	+			8	
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	+			9	
Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations (complete the Worksheet for the return)	12010						
Interest and other investment income (complete the Worksheet for the return)		12100	+			10	
Net partnership income: limited or non-active partners only		12200	+			11	
Registered disability savings plan income (box 131 of the T4A slip)		12500	+			12	
Rental income (see Guide T4036)	Gross	12599		Net	12600	+	13
Taxable capital gains (complete Schedule 3)					12700	+	14
Support payments received (see Guide P102)	Total	12799		Taxable amount	12800	+	15
RRSP income (from all T4RSP slips)					12900	+	16
Other income Specify:					13000	+	17
Taxable scholarship, fellowships, bursaries, and artists' project grants					13010	+	18
Self-employment income (see Guide T4002)							
Business income	Gross	13499		Net	13500	+	19
Professional income	Gross	13699		Net	13700	+	20
Commission income	Gross	13899		Net	13900	+	21
Farming income	Gross	14099		Net	14100	+	22
Fishing income	Gross	14299		Net	14300	+	23
Workers' compensation benefits (box 10 of the T5007 slip)	14400			24			
Social assistance payments	14500	+		25			
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	+		26			
Add lines 24 to 26 (see line 54 in Step 4).	14700	=				27	
Add lines 1 to 23 and 27.							
This is your total income .	15000	=		52,502	99	28	

Step 3 – Net income

Enter your total income from line 28 on the previous page.	15000	52,502	99	29	
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			30	
RRSP deduction (see Schedule 7 and attach receipts)	20800	+		31	
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810				
Deduction for elected split-pension amount (complete Form T1032)	21000	+		32	
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200	+		33	
Universal child care benefit repayment (box 12 of all RC62 slips)	21300	+		34	
Child care expenses (complete Form T778)	21400	+		35	
Disability supports deduction (complete Form T929)	21500	+		36	
Business investment loss (see Guide T4037)	Gross 21699		Allowable deduction 21700	+	37
Moving expenses (complete Form T1-M)	21900	+		38	
Support payments made (see Guide P102)	Total 21999		Allowable deduction 22000	+	39
Carrying charges and interest expenses (complete the Worksheet for the return)	22100	+		40	
Deduction for CPP or QPP contributions on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies)	22200	+		•41	
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	(maximum \$165.60) 22215	+	147	01	•42
Exploration and development expenses (go to canada.ca/line-22400) (complete Form T1229)	22400	+		43	
Other employment expenses (see Guide T4044)	22900	+		44	
Clergy residence deduction (complete Form T1223)	23100	+		45	
Other deductions Specify:	23200	+		46	
Add lines 30 to 46.	23300	=	147	01	▶ - 147 01 47
Line 29 minus line 47 (if negative, enter "0")	This is your net income before adjustments.	23400	=	52,355	98 48
Social benefits repayment (If you reported income at line 8 and the amount at line 48 is more than \$67,750 , see the repayment chart on the back of your T4E slip. If you reported income on lines 3 or 26, and the amount at line 48 is more than \$79,054 , or you have an amount at code 202 on your T4A slip, and the amount at line 48 is more than \$38,000 , complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0")	23500	-		•49	
Line 48 minus line 49 (if negative, enter "0")	This is your net income.	23600	=	52,355	98 50

Protected B when completed

Step 4 – Taxable income

Enter your net income from line 50 on the previous page.		23600		52,355	98	51
Canadian Forces personnel and police deduction (box 43 of all T4 slips)	24400		52			
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+	53			
Other payments deduction (claim the amount from line 27, unless it includes an amount at line 26. If so, see line 25000 in the guide)	25000	+	54			
Limited partnership losses of other years (go to canada.ca/line-25100)	25100	+	55			
Non-capital losses of other years (go to canada.ca/line-25200)	25200	+	56			
Net capital losses of other years	25300	+	57			
Capital gains deduction (complete Form T657)	25400	+	58			
Northern residents deductions (complete Form T2222)	25500	+	59			
Additional deductions Specify:	25600	+	60			
Add lines 52 to 60.	25700	=				61
Line 51 minus line 61 (if negative, enter "0")				26000	=	52,355 98 62

This is your **taxable income**.

Step 5 – Federal tax

Part A – Federal tax on taxable income

Enter your **taxable income** from line 62. **52,355** 98 63

Complete the appropriate column depending on the amount on line 63.	Line 63 is \$48,535 or less	Line 63 is more than \$48,535 but not more than \$97,069	Line 63 is more than \$97,069 but not more than \$150,473	Line 63 is more than \$150,473 but not more than \$214,368	Line 63 is more than \$214,368	
Enter the amount from line 63.		52,355 98				64
Line 64 minus line 65 (cannot be negative)	- 0 00	- 48,535 00	- 97,069 00	- 150,473 00	- 214,368 00	65
	=	= 3,820 98	=	=	=	66
Multiply line 66 by line 67.	x 15%	x 20.5%	x 26%	x 29%	x 33%	67
	=	= 783 30	=	=	=	68
Add lines 68 and 69.	+ 0 00	+ 7,280 25	+ 17,229 72	+ 31,114 76	+ 49,644 31	69
Enter this amount on line 108 on page 7 of this return.		= 8,063 55				70

Part B – Federal non-refundable tax credits

If your net income at line 23600 is **\$150,473 or less**, enter \$13,229 on line 30000. If your net income is **\$214,368 or more**, enter \$12,298. Otherwise, complete the calculation using the Worksheet for the return to determine how much to claim on line 30000.

Basic personal amount	(maximum \$13,229)	30000		13,229	00	71
Age amount (if you were born in 1955 or earlier) (complete the Worksheet for the return)	(maximum \$7,637)	30100	+			72
Spouse or common-law partner amount (complete Schedule 5)		30300	+			73
Amount for an eligible dependant (complete Schedule 5)		30400	+			74
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+			75
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+			76
Canada caregiver amount for infirm children under 18 years of age (go to canada.ca/lines-30499-30500)						
Enter the number of children for whom you are claiming this amount.	30499	x \$2,273 =	30500	+		77
Add lines 71 to 77.			Subtotal	=	13,229 00	78

Continue on the next page

Part B – Federal non-refundable tax credits (continued)

Enter the subtotal amount from line 78 on the previous page.					13,229	00	79
Base CPP or QPP contributions:							
through employment income (complete Schedule 8 or Form RC381, whichever applies)				30800	+	2,425	65 .80
on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies)				31000	+		.81
Employment insurance premiums:							
through employment from box 18 and box 55 of all T4 slips (maximum \$856.36)				31200	+	829	55 .82
on self-employment and other eligible earnings (complete Schedule 13)				31217	+		.83
Volunteer firefighters' amount (go to canada.ca/lines-31220-31240)				31220	+		84
Search and rescue volunteers' amount (go to canada.ca/lines-31220-31240)				31240	+		85
Canada employment amount (enter \$1,245 or the total of your employment income you reported on lines 1 and 2, whichever is less)				31260	+	1,245	00 86
Home buyers' amount (go to canada.ca/line-31270)				31270	+		87
Home accessibility expenses (go to canada.ca/line-31285) (complete the Worksheet for the return)			(maximum \$10,000)	31285	+		88
Adoption expenses (go to canada.ca/line-31300)				31300	+		89
Digital news subscription expenses			(maximum \$500)	31350	+		90
Pension income amount (complete the Worksheet for the return)			(maximum \$2,000)	31400	+		91
Disability amount (for self) (claim \$8,576 or if you were under 18 years of age, complete the Worksheet for the return)				31600	+		92
Disability amount transferred from a dependant (complete the Worksheet for the return)				31800	+		93
Interest paid on your student loans (see Guide P105)				31900	+		94
Your tuition, education, and textbook amounts (complete Schedule 11)				32300	+	87	50 95
Tuition amount transferred from a child				32400	+		96
Amounts transferred from your spouse or common-law partner (complete Schedule 2)				32600	+		97
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2003 or later	33099		482	10			98
Enter \$2,397 or 3% of line 50, whichever is less.		-	1,570	68			99
Line 98 minus line 99 (if negative, enter "0")		=	0	00			100
Allowable amount of medical expenses for other dependants (complete the Worksheet for the return)	33199	+					101
Add lines 100 and 101.	33200	=	0	00	▶	+	0 00 102
Add lines 79 to 97, and line 102.				33500	=	17,816	70 103
Federal non-refundable tax credit rate					x	15%	104
Multiply line 103 by line 104.				33800	=	2,672	51 105
Donations and gifts (complete Schedule 9)				34900	+		106
Add lines 105 and 106.							
Enter this amount on line 111 on the next page. Total federal non-refundable tax credits	35000	=	2,672	51			107

Part C – Net federal tax

Enter the amount from line 70.			8,063	55	108
Federal tax on split income (complete Form T1206)	40424	+			•109
Add lines 108 and 109.	40400	=	8,063	55	▶ 8,063 55 110
Enter your total federal non-refundable tax credits from line 107 on the previous page.	35000		2,672	51	111
Federal dividend tax credit (see line 40425 in the guide)	40425	+			•112
Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691)	40427	+			•113
Add lines 111 to 113.		=	2,672	51	▶ 2,672 51 114
Line 110 minus line 114 (if negative, enter "0")			Basic federal tax	42900	= 5,391 04 115
Federal foreign tax credit (complete Form T2209)				40500	- 116
Line 115 minus line 116 (if negative, enter "0")			Federal tax	40600	= 5,391 04 117
Total federal political contributions (attach receipts)	40900				118
Federal political contribution tax credit (complete the Worksheet for the return)		(maximum \$650)	41000		•119
Investment tax credit (complete Form T2038(IND))	41200	+			•120
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	+
Add lines 119 to 121.			41600		▶ 5,391 04 122
Line 117 minus line 122 (if negative, enter "0")			41700		= 5,391 04 123
Canada workers benefit advance payments received (box 10 of the RC210 slip)			41500		+ •124
Special taxes (see line 41800 in the guide)			41800		+ 125
Add lines 123 to 125.					
Enter this amount on line 127 below.			Net federal tax	42000	= 5,391 04 126

Step 6 – Provincial or territorial tax

Complete and attach Form 428 to calculate your provincial or territorial tax.

Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 126.	42000		5,391	04	127
CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100	+			128
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+			129
Social benefits repayment (amount from line 49)	42200	+			130
Provincial or territorial tax (attach Form 428, even if the result is "0")	42800	+	2,846	93	131
Add lines 127 to 131.			This is your total payable.	43500	= 8,237 97 •132

Continue on the next page

T1-2020

Canada Pension Plan Contributions and Overpayment

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, which began 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 2020 if you were a **resident of a province or territory other than Quebec** on December 31, 2020, 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 complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2020.

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 2020 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 2020 and elected in 2020 to stop paying CPP contributions or revoked in 2020 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 2020 and elect in 2020 to stop paying CPP contributions on your self-employment earnings, enter the month in 2020 for which you choose to start this election in **box 50372** on the next page. 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 2020 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2020 for which you choose to revoke this election in **box 50374** on the next page. 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 2020 and wanted to elect to stop paying CPP contributions in 2020, or to revoke in 2020 an election made in a prior year, you should have completed Form CPT30 in 2020. 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 2020 but your intent was to elect in 2020 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** on the next page, or if you want to revoke in 2020 an election made in a prior year, enter the month you want to resume contributing in **box 50374** on the next page. If you did not complete and submit Form CPT30 for 2020 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 2020 on this schedule.

Continue on the next page.

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

If you had self-employment income in 2020, an election or revocation that begins in 2020 must be filed on or before June 15, 2022 to be valid.

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

Month
50372

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

Month
50374

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

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

- if you turned 18 years of age in 2020, enter the number of months in the year after the month you turned 18
- if for all of 2020 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2020, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2020, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2020, 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 2020 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 2020, 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 2020, 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 2020, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2020 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 2020 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 2020 you were 70 years of age or older, enter "0"
- if the individual died in 2020, 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 2020

12 A

Monthly proration table for 2020

Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption ¹	Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption ¹
1	\$4,891.67	\$291.67	7	\$34,241.67	\$2,041.67
2	\$9,783.33	\$583.33	8	\$39,133.33	\$2,333.33
3	\$14,675.00	\$875.00	9	\$44,025.00	\$2,625.00
4	\$19,566.67	\$1,166.67	10	\$48,916.67	\$2,916.67
5	\$24,458.33	\$1,458.33	11	\$53,808.33	\$3,208.33
6	\$29,350.00	\$1,750.00	12	\$58,700.00	\$3,500.00

(1) If you started receiving CPP retirement benefits in 2020, 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 \$58,700)	58,700	00	1
Total CPP pensionable earnings: Enter the total of box 26 of all your T4 slips (maximum \$58,700 per slip). If box 26 is blank, enter the amount from box 14.		50339	52,502	99 2
Enter the amount from line 1 or the amount from line 2, whichever is less .			52,502	99 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 \$55,200)	=	49,002	99 5
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		50340	2,572	69 6
Actual base contributions on CPP pensionable earnings: amount from line 6		2,572	69	7
	$\times 94.2857\% =$	-	2,425	68 7
Actual enhanced contributions on CPP pensionable earnings: Line 6 minus line 7		=	147	01 8
Required base contributions on CPP pensionable earnings: amount from line 5		49,002	99	9
	$\times 4.95\% =$ (maximum \$2,732.40)		2,425	65 9
Required enhanced contributions on CPP pensionable earnings: amount from line 5		49,002	99	10
	$\times 0.3\% =$ (maximum \$165.60)	+	147	01 10
Total required contributions on CPP pensionable earnings: Add lines 9 and 10.		=	2,572	66 11
Enter the amount from line 6.			2,572	69 12
Enter the amount from line 11.		-	2,572	66 13
Line 12 minus line 13 (if negative, enter "0")		=	0	03 14

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 on line 14 is negative. See Form CPT20, Election To Pay Canada Pension Plan Contributions.

Note: If you are completing Part 5, and you calculate that your self-employment and other earnings subject to contributions (line 18 of Part 5) are "0", report your CPP contributions as noted below.

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

- Enter the amount, in dollars and cents, from line 7 or line 9, **whichever is less**, on line 30800 of your return. If applicable, also enter this amount, in dollars and cents, on **line 58240** of your Form 428.
- Enter the amount, in dollars and cents, from line 8 or line 10, **whichever is less**, on **line 22215** of your return.
- If the amount on line 14 is positive, enter the amount, in dollars and cents, on **line 44800** of your return.

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

Pensionable net self-employment earnings ³ (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 (Complete Form CPT20.)	50373 +	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions (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 14 of Part 3 is positive, enter the amount from line 14 of Part 3. Otherwise, enter "0".	-	6
Line 5 minus line 6 (if negative, enter "0")	=	7
Amount from line 7	x 19.04762 =	8
CPP pensionable earnings Enter the amount from line 1 of Part 3. (maximum \$58,700)		9
Basic exemption Enter the amount from line 4 of Part 3. (maximum \$3,500)	-	10
Line 9 minus line 10 (if negative, enter "0") (maximum \$55,200)	=	11
Enter the amount from line 8.	-	12
Line 11 minus line 12 (if negative, enter "0")	=	13
Enter whichever is less : amount from line 4 or line 13		14
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 15 to 17. Otherwise, enter "0" on line 17 and continue on line 18.		
Line 4 of Part 3 minus line 2 of Part 3	-	15
Line 4 minus line 11 (if negative, enter "0")	-	16
Line 15 minus line 16 (if negative, enter "0")	=	17
Earnings subject to contributions: Line 14 minus line 17 (If the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income. If the result is positive, continue at line 19.)	=	18
Amount from line 18	x 10.5% =	19
Amount from line 14 of Part 3 (if positive only)	x 2 =	20
Line 19 minus line 20 (if negative, enter the amount as a positive amount on line 28 on the next page and enter "0" on line 21)	=	21

(3) 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 2020.

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. _____ 22
 Enter the amount from line 9 of Part 3. _____ - 23
 Line 22 minus line 23 (if negative enter "0") _____ = 24

Enter the amount, in dollars and cents, from line 22 or line 23, **whichever is less**, on **line 30800** of your return.

Enter the amount from line 8 of Part 3. _____ 25
 Enter the amount from line 10 of Part 3. _____ - 26
 Line 25 minus line 26 (if negative enter "0") _____ = 27

Enter the amount, in dollars and cents, from line 25 or line 26, **whichever is less**, on **line 22215** of your return.

If the calculated amount on line 21 from the previous page is **negative**, complete lines 28 to 33 below.

If the calculated amount on line 21 from the previous page is **positive**, complete lines 34 to 40 below.

Otherwise, if the calculated amount on line 21 from the previous page is "0", enter the amount, in dollars and cents, from line 24 on **line 31000** of your return, and enter the amount, in dollars and cents, from line 27 on **line 22200** of your return.

Enter the calculated amount from line 21 from the previous page as a positive amount. _____ = 28

Enter the result of the following calculation, in dollars and cents, on **line 44800** of your return.

Amount from line 28 _____ x 50% = _____ 29
 Amount from line 29 _____ x 94.2857% = _____ - 30
 Line 29 minus line 30 _____ = 31

Line 24 minus line 30. _____
 Enter this amount, in dollars and cents, on **line 31000** of your return. _____ = 32

Line 27 minus line 31. _____
 Enter this amount, in dollars and cents, on **line 22200** of your return. _____ = 33

Enter the amount from line 21 from the previous page.
 Enter this amount, in dollars and cents, on **line 42100** of your return. _____ 34

Amount from line 34 _____ x 94.2857% = _____ - 35
 Line 34 minus line 35 _____ = 36

Amount from line 35 _____ x 50% = _____ + 37
 Add lines 36 and 37. _____ = 38

Add lines 24 and 37. _____
 Enter this amount, in dollars and cents, on **line 31000** of your return. _____ = 39

Add lines 27 and 38. _____
 Enter this amount, in dollars and cents, on **line 22200** of your return. _____ = 40

See the privacy notice on your return.

T1-2020

Federal Tuition, Education, and Textbook Amounts and Canada Training Credit

Only the student completes this schedule and **attaches** it to their return. If the student is transferring an unused amount from this year, the designated individual should not attach this schedule to their return.

In addition to your tuition, education, and textbook amounts and your Canada training credit, this schedule will help you calculate the tuition amount you can transfer to a designated individual and the unused amount, if any, you can carry forward to a future year.

Use your completed designated forms (T2202, TL11A, and/or TL11C) or other official tuition tax receipts to complete this schedule. To qualify for an amount on line 32000 and/or line 32001, the fees you paid to attend each institution must be **more than \$100**.

For more information, see Guide P105, Students and Income Tax.

Tuition, education, and textbook amounts claimed by the student for 2020

Unused federal tuition, education, and textbook amounts from your 2019 notice of assessment or reassessment				1
Eligible tuition fees paid to Canadian educational institutions for 2020	32000	175 00	2	

If you choose to claim the Canada Training Credit, continue on line 3.
Otherwise, enter the amount from line 2 on line 6, and continue on line 7.

Canada training credit

Amount from line 2	175 00	x 50% =		87 50	3
Your Canada training credit limit for 2020 (from your latest notice of assessment or reassessment for 2019)				250 00	4

Canada training credit for 2020

Enter an amount up to the lesser of the amounts at line 3 or line 4. Enter this amount on line 45350 of your return.

				87 50	▶		-	87 50	5
--	--	--	--	-------	---	--	---	-------	---

Line 2 minus line 5				=	87 50	6
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Available Canadian tuition amount for 2020

Eligible tuition fees paid to foreign educational institutions for 2020	32001	+				
Line 6 plus line 7				=	87 50 ▶	
Line 1 plus line 8				=	87 50	8
				=	87 50	9

Enter the amount of your taxable income from line 26000 of your return on line 10 if it is **\$48,535 or less**. Otherwise, enter the result of the following calculation:

amount from line 70 of your return	8,063 55	÷ 15% =		53,757 00	10	
Total of lines 79 to 93 of your return				-	17,729 20	11
Line 10 minus line 11 (if negative, enter "0")				=	36,027 80	12

Unused tuition, education, and textbook amounts claimed for 2020

Amount from line 1 or line 12, whichever is less				-					
Line 12 minus line 13				=	36,027 80	14			

2020 tuition amount you are claiming for 2020

Enter the amount from line 8 or line 14, whichever is less.

					+	87 50	15
--	--	--	--	--	---	-------	----

Line 13 plus line 15.									
Enter this amount on line 32300 of your return.				=	87 50	16			

Total tuition, education, and textbook amounts claimed by the student for 2020

Continue on the next page.

2020 enrolment information

The CRA needs the following information to administer federal programs such as the Canada workers benefit, scholarship exemption, lifelong learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit or you had, in the year, a mental or physical impairment and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

32005

Enter the number of months you were enrolled as a part-time student from box 24 of Form T2202, and column **B** of forms TL11A and TL11C.

(maximum 12) **32010**

Enter the number of months you were enrolled as a full-time student from box 25 of Form T2202, and column **C** of forms TL11A and TL11C.

(maximum 12) **32020**

Transfer or carryforward of unused amount

Complete this section if you are transferring a current-year amount or if you have an unused amount to carry forward to future years.

Amount from line 9 of the previous page	87	50	17
Amount from line 16 of the previous page	-	87	50
Line 17 minus line 18	=	0	00
Total unused amount			19

If you are transferring an amount to a designated individual, continue on line 20.

Otherwise, enter the amount from line 19 on line 24.

Amount from line 8 of the previous page	(maximum \$5,000)	87	50	20
Amount from line 15 of the previous page		-	87	50
Line 20 minus line 21 (if negative, enter "0")	Maximum transferable	=	0	00
				22

You can transfer all or part of the amount on line 22 to your spouse or common-law partner, to their parent or grandparent, or to your parent or grandparent. To do this, you have to **designate** the individual and **specify the federal amount** that you are transferring to them on your Form T2202, TL11A, or TL11C. Enter the amount on line 23 below.

Note: If your spouse or common-law partner is claiming an amount for you on line 30300 or line 32600 of their return, you cannot transfer an amount to your parent or grandparent or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 22).	Federal tuition amount transferred	32700	-		23
Line 19 minus line 23	Unused federal amount available to carry forward to a future year		=		24

Complete the provincial or territorial Schedule (S11) to calculate your provincial or territorial amounts.

See the privacy notice on your return.

T1-2020

Climate Action Incentive

Protected B when completed

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 2020
- you were confined to a prison or a similar institution for a period of at least 90 days during 2020
- you were exempt from income tax in Canada at any time in 2020 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 2020

Note: If you are completing a return for a person who died before April 1, 2021, you **cannot** claim the CAI for that person for the 2020 tax year.

Complete this schedule and **attach** it to your return to claim the CAI if, on **December 31, 2020**, 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.

Definitions

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, 2020
- was a resident of Canada throughout 2020
- was not confined to a prison or a similar institution for a period of at least 90 days during 2020
- was not exempt from income tax in Canada at any time in 2020 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 2020
- did not die before April 1, 2021

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 or 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, 2020
- resided with you on December 31, 2020
- was under 18 years of age on December 31, 2020
- was a resident of Canada throughout 2020
- was not married or living with a common-law partner on December 31, 2020
- was not a parent who lived with their child on December 31, 2020
- was not confined to a prison or a similar institution for a period of at least 90 days during 2020
- was not exempt from income tax in Canada at any time in 2020 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 2020
- did not die before April 1, 2021

Protected B when completed

Single parents of a qualified dependant

For the purpose of the CAI, if, on December 31, 2020, 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, 2020, as defined by Statistics Canada in the last census they published before 2020.

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 \$300.00	60100	300 00	1
Amount for an eligible spouse or common-law partner	Claim \$150.00	60101	+	2
Amount for a single parent's qualified dependant	Claim \$150.00	60102	+	3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 60102 above, if applicable.)	Number of qualified dependants	60103	× \$75.00 =	4
Add lines 1 to 4.			= 300 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, 2020, 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.	300 00	× 10% =	+	30 00	6
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Step 3 – Calculating your total climate action incentive

Add lines 5 and 6. Enter this amount on line 45110 of your return.		=	330 00	7
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See the privacy notice on your return.



Ontario Tax

**Form ON428
2020**

Protected B when completed

Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return. 52,355|98 1

Use the amount from line 1 to decide which column to complete.

	Line 1 is \$44,740 or less	Line 1 is more than \$44,740 but not more than \$89,482	Line 1 is more than \$89,482 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1		52,355 98				2
Line 2 minus line 3 (cannot be negative)	- 0 00	- 44,740 00	- 89,482 00	- 150,000 00	- 220,000 00	3
	=	= 7,615 98	=	=	=	4
Line 4 multiplied by the percentage from line 5	x 5.05%	x 9.15%	x 11.16%	x 12.16%	x 13.16%	5
	=	= 696 86	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 2,259 00	+ 6,353 00	+ 13,107 00	+ 21,619 00	7
Ontario tax on taxable income		= 2,955 86				8

Enter the amount from line 8 on line 48 and continue at line 9.

Part B – Ontario non-refundable tax credits

Basic personal amount	Internal use 56050 Claim 10,783 58040	10,783 00	9
Age amount (if born in 1955 or earlier) (use Worksheet ON428)	(maximum \$5,265) 58080	+	10
Spouse or common-law partner amount:			
Base amount	10,071 00		11
Your spouse's or common-law partner's net income from line 23600 of their return	-		12
Line 11 minus 12 (if negative, enter "0")	(maximum \$9,156) 58120	=	▶ + 13
Amount for an eligible dependant:			
Base amount	10,071 00		14
Your eligible dependant's net income from line 23600 of their return	-		15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,156) 58160	=	▶ + 16
Ontario caregiver amount (use Worksheet ON428)	58185	+	17
Add lines 9, 10, 13, 16, and 17.		=	10,783 00 18
CPP or QPP contributions:			
Amount from line 30800 of your return	58240	+	2,425 65 •19
Amount from line 31000 of your return	58280	+	•20
Employment insurance premiums:			
Amount from line 31200 of your return	58300	+	829 55 •21
Amount from line 31217 of your return	58305	+	•22
Adoption expenses (maximum \$13,156 per child)	58330	+	23
Add lines 19 to 23.		=	3,255 20 ▶ + 3,255 20 24
Line 18 plus line 24		=	14,038 20 25

Continue on the next page.

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

Amount from line 25 of the previous page				14,038	20	26
Pension income amount	(maximum \$1,491)	58360	+			27
Line 26 plus line 27			=	14,038	20	28
Disability amount for self (claim \$8,712 or, if you were under 18 years of age, use Worksheet ON428)		58440	+			29
Disability amount transferred from a dependant (use Worksheet ON428)		58480	+			30
Add lines 28 to 30.			=	14,038	20	31
Interest paid on your student loans (amount from line 31900 of your return)		58520	+			32
Your unused tuition and education amounts (attach Schedule ON(S11))		58560	+			33
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		58640	+			34
Add lines 31 to 34.			=	14,038	20	35
Medical expenses: Read line 58689 of your Ontario Information Guide.		58689		482	10	36
Enter whichever is less : \$2,440 or 3% of the amount on line 23600 of your return			-	1,570	68	37
Line 36 minus line 37 (if negative, enter "0")			=	0	00	38
Allowable amount of medical expenses for other dependants (use Worksheet ON428)		58729	+			39
Line 38 plus line 39		58769	=			40
Line 35 plus line 40				58800	=	14,038 20 41
Ontario non-refundable tax credit rate			x		5.05%	42
Line 41 multiplied by the percentage from line 42				58840	=	708 93 43
Donations and gifts:						
Amount from line 17 of your federal Schedule 9	x 5.05% =					44
Amount from line 18 of your federal Schedule 9	x 11.16% =		+			45
Line 44 plus line 45		58969	=			46
Line 43 plus line 46						
Enter this amount on line 51.				Ontario non-refundable tax credits	61500	= 708 93 47

Part C – Ontario tax

Ontario tax on taxable income from line 8				2,955	86	48
Ontario tax on split income (complete Form T1206)		61510	+			•49
Line 48 plus line 49			=	2,955	86	50
Ontario non-refundable tax credits from line 47			-	708	93	51
Line 50 minus line 51 (if negative, enter "0")			=	2,246	93	52
Ontario minimum tax carryover:						
Amount from line 52 above		2,246		93		53
Ontario dividend tax credit (use Worksheet ON428)		61520	-			•54
Line 53 minus line 54 (if negative, enter "0")			=	2,246	93	55
Amount from line 40427 of your return	x 33.67% =					56
Enter whichever is less : amount from line 55 or line 56				61540	-	•57
Line 52 minus line 57 (if negative, enter "0")			=	2,246	93	58

Continue on the next page.

Part C – Ontario tax (continued)

Amount from line 58 of the previous page		2,246	93	59
Ontario surtax:				
Amount from line 59 above		2,246	93	60
Ontario tax on split income from line 49	-			61
Line 60 minus line 61 (if negative, enter "0")	=	2,246	93	62

Complete lines 63 to 65 if the amount on line 62 is **more than \$4,830**.
 If the amount is **less than \$4,830**, enter "0" on line 65 and continue on line 66.

(Line 62	- \$4,830) × 20% (if negative, enter "0")	=		63
(Line 62	- \$6,182) × 36% (if negative, enter "0")	=	+	64
Line 63 plus line 64		=	▶ +	0 00 65
Line 59 plus line 65		=	=	2,246 93 66
Ontario dividend tax credit from line 54			-	.67
Line 66 minus line 67 (if negative, enter "0")		=	=	2,246 93 68
Ontario additional tax for minimum tax purposes:				
If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.			+	.69
Line 68 plus line 69		=	=	2,246 93 70

Ontario tax reduction

Enter "0" on line 77 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, 2020
- There is an amount on line 69
- The amount on line 70 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 71 to 77 to calculate your Ontario tax reduction.

Basic reduction		249	00	71
If you had a spouse or common-law partner on December 31, 2020, only the individual with the higher net income can claim the amounts on lines 72 and 73.				
Reduction for dependent children born in 2002 or later:				
Number of dependent children	60969	× \$460 =	+	72
Reduction for dependants with a mental or physical impairment:				
Number of dependants	60970	× \$460 =	+	73
Add lines 71 to 73.			=	249 00 74
Amount from line 74 above	249	00	× 2 =	75
Amount from line 70 above			-	76
Line 75 minus line 76 (if negative, enter "0")	249	00	=	0 00 ▶ - 0 00 77
Line 70 minus line 77 (if negative, enter "0")			=	2,246 93 78
Provincial foreign tax credit (complete Form T2036)			-	79
Line 78 minus line 79 (if negative, enter "0")			=	2,246 93 80

Continue on the next page.

Part C – Ontario tax (continued)

Amount from line 80 of the previous page		2,246	93		81
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428-A)	62140	-			82
Line 81 minus line 82 (if negative, enter "0")		=	2,246	93	83
Community food program donation tax credit for farmers:					
Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150	x 25% =	-	0	84
Line 83 minus line 84 (if negative, enter "0")		=	2,246	93	85
Ontario health premium (complete the chart below)		+	600	00	86
Line 85 plus line 86					
Enter this amount on line 42800 of your return.	Ontario tax	=	2,846	93	87

Ontario health premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Enter the result on line 86 above.

Taxable income		Ontario health premium
\$20,000 or less	▶ ▶ ▶	\$0
more than \$20,000 but not more than \$25,000	<input type="text"/> - \$20,000 = <input type="text"/> x 6% = <input type="text"/>	<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"/>	<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"/>	<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"/>	<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"/>	<input type="text"/>
more than \$200,600	▶ ▶ ▶	\$900

See the privacy notice on your return.



Application for the 2021 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

**Form ON-BEN
2020**
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 Ontario Information Guide in your Income tax package.

Complete the application areas and parts that apply to you and attach this form to your return.

To estimate the amount of the 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, 2020, 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, 2020, 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 Ontario Information Guide in your Income 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 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, 2020, you resided in Ontario and **any** of the following conditions applied:

- Rent or property tax for your principal residence was paid by or for you for 2020
- 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 2020
- You lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2020

If you met **any** of these conditions and are applying for the 2021 OEPTC, tick this box and complete Parts A and B of this form.

61020

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2020, you resided in Northern Ontario (see the definition in the Ontario Information Guide in your tax package), and **any** of the following conditions applied:

- Rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2020
- You lived in a long-term care home in Northern Ontario and an amount for accommodation was paid by or for you in 2020
- 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 2020

If you met **any** of these conditions and are applying for the 2021 NOEC, tick this box and complete Parts A and B of this form.

61040

Choice for delayed single OTB payment

By ticking this box, you are choosing to **wait until June 2022** to get your 2021 OTB entitlement. You will get your OTB in **one payment** at the end of the benefit year (June 2022) instead of receiving it monthly from July 2021 to June 2022.

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, 2020, **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 2020

If you met these conditions and are applying for the 2021 OSHPTG, tick this box.

Enter the total amount of property tax paid on line 61120 in Part A and complete Part B of this form. **61070**

Part A – Amount paid for a principal residence for 2020

If, on December 31, 2020, 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 this box 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 2020. (Do **not** include 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.)

61100 _____

Enter the total amount of property tax paid for your principal residence in Ontario for 2020. (If your municipality let you defer all or some of your 2020 property tax, enter only the amount of property tax actually paid to the municipality for the year.)

61120 **2,400** **00**

If you resided in a designated student residence in Ontario in 2020, tick this box.

61140

Enter the total amount of home energy costs (like electricity and heat) paid for your principal residence if you lived on a reserve in Ontario for 2020.

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 2020.

61230 _____

Part B – Declaration

Complete this part if you are applying for the OEPTC, the NOEC, or the OSHPTG.

Enter the amounts paid for rent, property tax, home energy costs on a reserve, and accommodation in a public long-term care home or non-profit long-term care home in the column "Amount paid for 2020".

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

I declare the following information about my principal residences in Ontario during 2020:

Address	Postal code	Number of months resident in 2020	Amount paid for 2020	Check this box if this is a long-term care home	Name of landlord, municipality, or supplier payment was made to
626 County Road 10 Vankleek Hill	K0B 1R0	12	2,400.00	<input type="checkbox"/>	Champlain

Part C – Involuntary separation

If, on December 31, 2020, 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:

See the privacy notice on your return.

T1-2020

Medical expenses for the year ending 31-12-2020

Line 33099 – Medical expenses for self, spouse or common-law partner, and your dependent children born in 2003 or later

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

Patient's Name: Logan MacCallum

Details of expense

Employee-paid premiums for private health services plans (T4 box 85)	482 10	
	Subtotal ▶	482 10
Carry the result to line 33099.	Total medical expenses claimed 33099	482 10

Estimated Ontario Trillium Benefit (OTB) for July 2021 to June 2022 and the Ontario Senior Homeowners' Property Tax Grant (OSHPTG) for 2021

Adjusted family net income

	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income.	52,355.98	1
Universal child care benefit repayment (line 21300).	+	2
Registered disability savings plan income repayment (include in line 23200).	+	3
Add lines 1 through 3.	= 52,355.98	4
Universal child care benefit (line 11700 of the return).	-	5
Registered disability savings plan income (line 12500 of the return).	-	6
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	7
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 52,355.98	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income	= 52,355.98 9

A – Estimated Ontario Sales Tax Credit (OSTC)

Basic credit.	Claim \$316.00	10
Credit for your spouse or common-law partner.	Claim \$316.00	+ 11
Eligible dependant credit.	Claim \$316.00	+ 12
Credit for children. Number of children: x \$316.00	+	13
Add lines 10 through 13.	=	14
Adjusted family net income from line 9.	15	
<ul style="list-style-type: none"> • If you are a single individual with no children, enter \$24,332. • If you are a single parent, or are married or living common-law, enter \$30,415. 	-	16
Line 15 minus line 16.	=	17
Enter 4% of line 17.		18
Line 14 minus line 18 (Eligible only if the result is more than \$2).		19
Estimated Ontario Sales Tax Credit (OSTC)	=	0.00 19

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

Occupancy cost:

Rent paid in Ontario for 2020. 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 2020. Enter the amount from box 61120 in Part A of Form ON-BEN.	+	2,400.00 21
Student residence: If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2020? " box 61140 in Part A of Form ON-BEN, claim \$25 .	+	22
Add lines 20, 21, and 22.	Occupancy cost	= 2,400.00 23
1. Energy Component: Long term care home Enter the amount from box 61230 in Part A of Form ON-BEN.	0.00 x 20% =	0.00 24
Home energy costs on a reserve Enter the amount from box 61210 in Part A of Form ON-BEN.	+	0.00 25
Enter your occupancy cost amount from line 23.	+	2,400.00 26
Add lines 24, 25 and 26.	=	2,400.00 27
Student residence from line 22.	-	28
Line 27 minus line 28.	=	2,400.00 29
Enter the amount from line 29 or \$243 , whichever is less .	Energy component	= 243.00 30
2. Property Tax Component: Occupancy cost from line 23. <u>2,400.00</u> x 10% = <u>240.00</u> 31		
Age on December 31, 2020: If under 64 years of age: Amount from line 31 or \$791 , whichever is less . If 64 years of age or older: Amount from line 31 or \$486 , whichever is less .	▶	240.00 32
If under 64 years of age: Enter \$61 . If 64 years of age or older: Enter \$517 .	▶ +	61.00 33
Add lines 32 and 33.	=	301.00 34
Enter the amount from line 23 or line 34, whichever is less .	Property tax component	= 301.00 35

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

Add lines 30 and 35. Energy and property tax components = 544|00 36

Age on December 31, 2020:

If under 64 years of age:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$24,332**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$30,415**.

If 64 years of age or older:

- If you do **not have** a spouse, common-law partner or qualified dependant, base amount is **\$30,415**.
- If you **have** a spouse, common-law partner or qualified dependant, base amount is **\$36,497**.

(Adjusted family net income from line 9 52,355|98 - 24,332|00) × 2% (if negative, enter "0") ▶ - 560|48 37

Line 36 minus line 37 (if negative, enter "0"). = 0|00 38

If you received a 2020 Ontario Senior Homeowners' Property Tax Grant, complete lines 39 to 46.

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

Amount from line 38.					39
Enter the amount of your 2020 Ontario Senior Homeowners' Property Tax Grant.	+				40
Add lines 39 and 40.	=				41
Energy amount from line 30.	-				42
Line 41 minus line 42 (if negative, enter "0").	=				43
Enter your occupancy cost amount from line 23.	-				44
Line 43 minus line 44 (if negative, enter "0").	=				45
Line 38 minus line 45 (if the result is not more than \$2, enter "0").	▶				45
Estimated Ontario Energy and Property Tax Credit (OEPTC)	=				46

C – Estimated Northern Ontario Energy Credit (NOEC)

- If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$158**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$243**.

Adjusted family net income from line 9. _____ 47

• If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$42,580**. _____ 48

• If you **have** a spouse, common-law partner or qualified dependant, enter **\$54,746**. _____ 49

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

Multiply line 50 by line 51. _____ 51

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

Estimated Northern Ontario Energy Credit (NOEC) = _____ 53

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19). _____ 54

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

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

Add lines 54, 55 and 56. = _____ 57

Divide the amount from line 57 by line 58. If the amount on line 57 is \$360 or less, the OTB will be issued in one payment in July 2021. ÷ **12** _____ 58

Estimated Ontario Trillium Benefit (OTB) per month = _____ 59

July	2021			January	2022		
August	2021			February	2022		
September	2021			March	2022		
October	2021			April	2022		
November	2021			May	2022		
December	2021			June	2022		

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

Property tax paid in 2020. Amount from **box 61120** in Part A of Form ON-BEN (maximum \$500). _____ 60

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

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

Estimated Ontario Senior Homeowners' Property Tax Grant for 2021 = _____ 62

The grant should be received within four to eight weeks after the taxpayer received the 2020 notice of assessment.

Registered Retirement Savings Plan (RRSP) Schedule

Table B - Calculation of eligible RRSP/PRPP deduction in 2020

Eligible amount for 2020		9,465	1
Pension adjustment reversal amount from your 2020 T10 slip	+		2
2020 PSPA (from last year's RPP administrator's statement)	-		3
Employer PRPP contributions (amount from line 20810)	-		4
	Unused RRSP room	= 9,465	5
	Maximum RRSP/PRPP deduction limit in 2020	= 9,465	6

Table C - Calculation of RRSP/PRPP deduction in 2020

Contributions available for RRSP/PRPP deduction (table A, line 12)			
Maximum RRSP/PRPP deduction limit in 2020 (table B, line 6)		9,465	
RRSP/PRPP deduction before transfers			1
Direct or indirect transfers	+		2
	RRSP/PRPP deduction (per line 20800)	= 0	3

Table D - Calculation of 2020 earned income

2020 calculation in reference to 2021 RRSP/PRPP eligibility

Employment income (line 10100 and part of line 10400 not shown elsewhere in this calc)		52,502	1
Union, professional or like dues (line 21200)	-		2
Employment expenses (line 22900)	-		3
	Subtotal (employment income)	= 52,502	4
Royalties for a work or invention (line 10400)	+		5
Net research grants you received (line 10400)	+		6
Employee profit sharing plan allocations- T4PS-Box 35 (line 10400)	+		7
Supplementary unemployment benefit plan payments (line 10400)	+		8
Net Income from a business (lines 13500-14300)	+		9
Disability payments received from the CPP or QPP (line 11410)	+		10
Net rental income from real property (line 12600)	+		11
Alimony or maintenance income received (line 12800)	+		12
2020 contributions to an amateur athlete trust (AAT)	+		13
	Subtotal - total eligible income	= 52,502	14
Current-year loss from a business (lines 13500-14300)			15
Current-year rental loss (line 12600)	+		16
Alimony or maintenance income paid (line 22000)	+		17
	Subtotal - amount to be deducted	-	18
	2020 earned income	= 52,502	19
Amount from line 19	52,502 x 18% ▶	= 9,450	A
RRSP/PRPP dollar limit for 2021		= 27,830	B
Enter the amount from line A or B, whichever is less		9,450	20
Total pension adjustment (PA) from 2020		-	21
	Maximum RRSP/PRPP deduction in 2021 before PSPA	= 9,450	22

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2021

Unused Room for 2020 (table B, line 5)		9,465	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2021 net PSPA (from RPP administrator's statement)	-		3
	Eligible RRSP/PRPP Room	= 9,465	4
Maximum RRSP/PRPP deduction in 2021 based on 2020 earned income (table D, line 22)	+	9,450	5
	Maximum RRSP/PRPP deduction limit for 2021	= 18,915	6

Registered Retirement Savings Plan Schedule (continued)**Table G - Calculation of RRSP/PRPP contribution limit 2021**

Maximum RRSP/PRPP deduction limit for 2021 (table E, line 6)	18,915	1
Undeducted premiums (table F, line 3)	-	2
RRSP/PRPP contribution limit for 2021	18,915	3



Canada Training Credit Limit for 2021

Canada training credit: This refundable tax credit is 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: Since 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 \$10,100 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 (\$150,473).

1. Calculation of the eligible income for 2020

Employment income (line 10100)	52,502	99	1
Other employment income (line 10400)	+		2
Tax exempt amount of emergency services volunteer (line 10105)	+		3
Net self-employment income (lines 13500 through 14300)	+		4
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits (line 11905)	+		5
The tax-exempt part of earnings of status Indians (lines 10000 and 10019 of form T90)	+		6
Taxable scholarship income and research grants (line 13010)	+		7
Add lines 1 to 7.	Eligible income for 2020	= 52,502	99 8

2. Calculation of the Canada training credit limit for 2021

Canada training credit limit for 2019	250	00	10
Annual accumulation for 2020:			
Enter \$250 if all the conditions listed above are met.	+	250	00 11
Canada training credit claimed in 2020 (line 45350)	-	87	50 12
Line 10 plus line 11 minus line 12.	=	412	50 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 2021	412	50	17

Marginal Tax Rate Calculation

2020

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

Federal marginal tax rate

Revised federal tax	42000	5,391	25	1
Revised refundable Quebec abatement	44000	-		2
Actual federal tax	42000	5,391	04	3
Actual refundable Quebec abatement	44000	+		4
Federal tax payable on the additional income	=	0	21	5
Additional income	÷	1,00		6
	x	100		7
Federal marginal tax rate	=	21 %		8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	42800	2,847	02	1
Actual provincial tax	42800	2,846	93	2
Provincial tax payable on the additional income	=	0	09	3
Additional income	÷	1,00		4
	x	100		5
Provincial marginal tax rate	=	9 %		6

Revised federal taxable income

Taxable income (line 26000)	26000	52,355	98	1
Additional income		+	1,00	2
Revised federal taxable income	26000	=	52,356	98 3

Chart A – Revised federal tax

Revised taxable income	26000	52,356	98	1
Federal tax		8,063	76	2
Federal tax on split income (T1206)	40424	+		3
Add lines 2 and 3.	40400	=	8,063	76 4
Federal non-refundable tax credits	35000	-	2,672	51 5
Federal dividend tax credit	40425	-		6
Minimum tax carry-over	40427	-		7
Line 4 minus lines 5 through 7. If negative, enter 0.	Basic federal tax	42900	=	5,391 25 8
Surtax for non-residents and deemed residents of Canada		+		9
Surtax for non-residents and deemed residents of Canada (T2203)		+		10
Recapture of ITC		+		11
Federal foreign tax credit (T2209)	40500	-		12
Add lines 8 to 11 minus line 12	Federal tax	40600	=	5,391 25 13
Federal logging tax credit		-		14
Federal political contribution tax credit	41000	-		15
Investment tax credit (T2038(IND))	41200	-		16
Labour-sponsored funds tax credit (provincially registered fund)	41400	-		17
Line 13 minus lines 14 through 17. If negative, enter 0.	41700	=	5,391 25 18	
Section 217 tax adjustment	41450	-	0,00	19
Canada workers benefit (CWB) advance payments received (box 10 on the RC210 slip)	41500	+		20
T1206 line 28			21	
Special taxes	41800	+		22
Line 18 minus line 19 plus lines 20 and 22, or line 21 plus line 22.	Revised federal tax	42000	=	5,391 25 23

Chart D – Revised Ontario tax and credits

Revised taxable income	26000	52,356	98	100
Ontario tax on taxable income	48	2,955	95	110
Ontario tax on split income (T1206)	61510 +			130
Add lines 110 and 130	50 =	2,955	95	140
Ontario non-refundable tax credits	61500	708	93	150
Amount from line 150.	51	708	93	190
Line 140 minus line 190. If negative, enter 0.	52 =	2,247	02	200
Ontario minimum tax carryover	61540 -			205
Line 200 minus line 205. If negative, enter 0.	58 =	2,247	02	207
Amount for surtax purpose	62	2,247	02	300
First surtax threshold amount		4,830	00	310
First surtax rate	x	20 %		320
(Line 207 - line 310) x line 320. If negative, enter 0.		Ontario first surtax	63 +	0
Second surtax threshold amount		6,182	00	330
Second surtax rate	x	36 %		340
(Line 207 - line 330) x line 340. If negative, enter 0.		Ontario second surtax	64 +	0
Add lines 207 to 360.	66 =	2,247	02	370
Ontario dividend tax credit	61520 -			380
Line 370 minus line 380. If negative, enter 0.	68 =	2,247	02	400
Provincial additional tax for minimum tax purposes (T691)	69 +			411
Add lines 400 and 411	70 =	2,247	02	412
Basic reduction	71	249	00	510
Reduction for dependant children born in 2002 or later	72 +			540
Reduction for dependant with physical or mental infirmity	73 +			550
Add lines 510 through 550.	74 =	249	00	570
Amount from line 570 x 2	75	498	00	621
Amount from line 412	76 -	2,247	02	622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	77 -	0
Line 412 minus line 700. If negative, enter 0.	78 =	2,247	02	800
Provincial foreign tax credit (T2036)	79 -			1000
Line 800 minus line 1000. If negative, enter 0.	80 =	2,247	02	1150
Low-income individuals and families tax (LIFT) credit (ON428-A)	62140 -			1155
Line 1150 minus line 1155. If negative, enter 0.	83 =	2,247	02	1325
Community food program donation tax credit for farmers	84 -			1350
Line 1325 minus line 1350. If negative, enter 0.	85 =	2,247	02	7510
Ontario Health Premium	86 +	600	00	8000
Add lines 7510 and 8000.	Revised Ontario tax 42800 =	2,847	02	9000

 **Return Record**

Identification, Notice of Assessment, and Auto-Fill Data			
Transmitter Efile Number		Transmitter Efile Password	<Password>
Preparer Efile Number		Preparer Efile Password	<Password>
Document Control Number		Discounter Registration Number	
Software Code	014G	Software Release Date	2021-02-28
Auto-Fill Indicator [0=No, 1=Yes]	0	Auto-Fill Date	
Notice of Assessment Indicator [0=No, 1=Yes]	0	COIN	
Originating IP Address			
Originating IP Address	192.168.1.119		
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	626 County Road 10		
City	Vankleek Hill		
Province	ON	Telephone Area Code	819
Postal Code	K0B1R0	Telephone Local Number	5070730
Same Home/Mailing Address [1=Yes, 2=No]	1	Date of the Move	
Basic Data		Residency Data and Amended Tax Return Indicator	
Tax Year	2020	Year End Province of Residence	ON
Social Insurance Number	557950771	Current Province of Residence	
Date of Birth	1993-03-11	Aboriginal Land Residency Indicator [1=Yes, 2=No]	
Marital Status	6	Yukon First Nation Settlement Number	
Spouse Self Employed [0=No, 1=Yes]	0	First Nation Identification Indicator [1=Yes, 2=No]	
Date of Entry		NT Tlicho Community Residency Code [1=Yes, 2=No]	
Prior Year Submission [0=No, 1=Yes]	0	NT Deline Lands Residency Indicator [1=Yes, 2=No]	
Multiple Jurisdictions Indicator [0=No, 1=Yes]	0	Amended Tax Return Indicator [0=No, 1=Yes]	0
Exempt Income (Indian Act) Indicator [0=No, 1=Yes]	0		
Elections Canada Data			
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No]	02
Contact and T183 Electronic Signature Data			
Correspondence Language Code [1=English, 2=French]	1	T183 Electronic Signature Indicator [0=No, 1=Yes]	
Date of T183 Electronic Signature		Time of T183 Electronic Signature [HH:MM:SS]	
Tax Preparer Authorization Code [1=Yes]		Expiry Date of the Tax Preparer Authorization Code	
Pre-Assessment Review Contact Code		Post-Assessment Review Contact Code	
Taxpayer's Email Address			
Deceased Data			
Deceased Indicator [1=Yes]		Date of Death	
Subsection 104(13.4) Election Indicator [0=No, 1=Yes]			
Spouse's Data			
Spouse's Given Name (Limited to 4 characters)		Spouse's Social Insurance Number	00000000
Spouse's Net Income	0	Spouse's Universal Child Care Benefit Amount	0
Spouse's Universal Child Care Repayment Amount	0		
Bankruptcy Data			
Bankruptcy Indicator [1=Yes]		Post-Bankruptcy Net Income	
		Post-Bankruptcy Adjusted Net Income	
Selected Financial Data Statements (SFDs)			
Number of Selected Financial Data Records [Blank if 0]			

Field	Value	Description
26600	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
10100	52502	Employment income from T4 slips
15000	52502	Total income (or loss)
22215	14701	Deduction for CPP/QPP enhanced contributions
26000	52355	Taxable income
30000	13229	Basic personal amount
40600	539104	Federal tax
41700	539104	Net federal tax before CWB advance payments and special taxes
42800	284693	Provincial or territorial tax

Field	Value	Description
43500	823797	Total payable
43700	897286	Total income tax deducted
44800	3	CPP overpayment
45110	33000	Climate action incentive
45350	8750	Canada training credit
48400	115242	Refund
31200	82955	Employment insurance premiums
32300	87	Tuition, education, and textbook amounts
31260	1245	Canada employment amount
33500	17816	Gross non-refundable tax credits before donations and gifts
33800	2672	Non-refundable tax credits before donations and gifts
35000	2672	Total federal non-refundable tax credits
32000	175	Eligible tuition fees paid to Canadian educational institutions
32010	4	Number of months enrolled part-time
60100	300	Climate action incentive - Base amount
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	2400	Total property tax or gross school taxes paid (ON-BEN, MB479)
58040	10783	Basic personal amount
58240	242565	Canada or Quebec pension plan contributions
58300	82955	Employment insurance premiums
58689	482	Medical expenses
58800	14038	Add lines 58040 to 58640 and line 58769 of provincial Form 428
58840	708	Provincial non-refundable tax credits before donations and gifts
61500	708	Provincial or territorial non-refundable tax credits
30800	242565	CPP contributions through employment income
54780	52502	E.I. insurable earnings
50339	52502	Total CPP pensionable earnings
50340	257269	Total CPP contributions withheld
50280	82955	Total employment insurance premiums

Summary of carryforward amounts to 2021

Name: **Logan MacCallum**

SIN: **557-950-771**



Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 15
CNIL		
Expense		T936 line 16
Income		T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	9,450	RRSP schedule (Table D)
Room from previous years	9,465	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 2021) - 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 2021	413	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	2016	2017	2018	2019	2020
Donations (excluding US Donations)					
US Donations					
Interest paid on a student loan					

Employment income summary – 2020

Employer Name: **Metec Metal Technology Inc.**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - *line 10100*

14	52,502	99
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Employee's CPP contributions - *line 30800*

16	2,572	69
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Employee's QPP contributions - *line 30800*

17		
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Employee's EI premiums - *line 31200*

18	829	55
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RPP contributions - *line 20700*

20		
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Income tax deducted - *line 43700*

22	8,972	86
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EI insurable earnings

24	52,502	99
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CPP pensionable earnings

26	52,502	99
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QPP pensionable earnings

26		
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Board and lodging
(included in box 14)

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

30		
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Security options
deduction 110(1)(d) - *line 24900*

39		
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Other taxable allowances and benefits
(included in box 14)

40		
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Security options
deduction 110(1)(d.1) - *line 24900*

41		
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Employment commissions - *line 10120*

42		
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Canadian Forces personnel
& police deduction - *line 24400*

43		
-----------	--	--

Union dues - *line 21200*

44		
-----------	--	--

Charitable donations - *line 34900*

46		
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Pension adjustment - *line 20600*

52		
-----------	--	--

Provincial parental insurance plan

55		
-----------	--	--

PPIP insurable earnings

56		
-----------	--	--

Eligible retiring
allowances *line 13000*

66		
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Non-eligible retiring
allowances *line 13000*

67		
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Status Indian employee *(included in box 14)*

71		
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Pre-1990 past service contributions
while a contributor

74		
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Pre-1990 past service contributions
while not a contributor

75		
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Worker's compensation benefits
repaid to the employer - *line 22900*

77		
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Employee-paid premiums for private
health services plans - *line 33099*

85	482	10
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Emergency services
volunteer allowance

87		
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