



**UFile** 2020

Tax return for 2020 prepared for

**Pasler Riden**

by *UFile for Windows*

# Executive summary

for 2020 taxation year



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

## Federal return

	Taxpayer		
Total income	<b>15000</b>		
Net income	<b>23600</b>		
Taxable income	<b>26000</b>		
Marginal tax rate		0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
Total tax payable	<b>43500</b>		
<b>Balance due (refund)</b>	<b>48400 or 48500</b>	<b>(330)</b>	
Canada child benefit			
GST/HST credit		299	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2021		3,929	
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2021			

# Tax return Summary

for 2020 taxation year



Taxpayer

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

## Federal return

### Total income

Line 23400 minus line 23500 (if negative, enter "0")	<b>This is your net income.</b> 23600	=	Taxpayer	0	00
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### Taxable income

Line 23600 minus line 25700 (if negative, enter "0")	<b>This is your taxable income.</b> 26000	=	0	00
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### Federal non-refundable tax credits

Basic personal amount	30000	=	13,229	00	
Add lines 30000 to 33200.	33500	=	13,229	00	
<b>Multiply the amount on line 33500 by 15%.</b>	33800	=	1,984	35	
Total federal non-refundable tax credits:	add lines 33800 and 34900.	<b>35000</b>	=	1,984	35
Enter the amount from line 35000.	35000		1,984	35	
	Add lines 35000 to 40427.	-	1,984	35	

### Refund or Balance owing

<b>Net federal tax:</b>	add lines 41700, 41500 and 41800.	42000	=	0	00
<b>Provincial or territorial tax</b>		42800	+	0	00
	<b>This is your total payable.</b>	<b>43500</b>	=	0	00
Climate action incentive	45110 +	330	00		
	<b>These are your total credits.</b>	48200	-	330	00
	Line 43500 minus line 48200		=	(330)	00
	<b>Refund</b>	<b>48400</b>		330	00
	<b>Balance owing</b>	<b>48500</b>		0	00

### Additional information

Marginal tax rate	0%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	
GST/HST credit	299	00
Total RRSP deduction limit - 2021	3,929	22

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

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

	2020	2019		2020	2019
Employment income	10100	492	Canada caregiver amount, other dep.	30450	
Other employment income	10400	21,444	CPP or QPP contributions - employment	30800	
Old age security pension	11300		CPP or QPP contributions - self-employment	31000	
CPP or QPP benefits	11400		EI premiums - employment	31200	
Other pensions or superannuation	11500		EI premiums - self-employment	31217	
Elected split-pension amount	11600		PPIP premiums paid	31205	
Universal child care benefit	11700		PPIP premiums payable on employment inc.	31210	
UCCB amount designated to a dependant	11701		PPIP premiums payable on self-employment	31215	
Employment insurance and other benefits	11900		Volunteer firefighters' amount	31220	
Taxable amount of dividends	12000		Search and rescue volunteers amount	31240	
Taxable amount of dividends other than elig.	12010		Canada employment amount	31260	1,222
Interest and other investment income	12100		Home buyers' amount	31270	
Net partnership income	12200		Home accessibility expenses	31285	
Registered disability savings plan income	12500		Adoption expenses	31300	
Net rental income	12600		Digital news subscription expenses	31350	
Taxable capital gains	12700		Pension income amount	31400	
Taxable amount support payments received	12800		Disability amount (for self)	31600	
RRSP income	12900		Disability amount transferred from dependant	31800	
Other income	13000	668	Interest paid on your student loans	31900	
Tax. scholarship income and research grants	13010		Your tuition, education, and textbook amounts	32300	
Net business income	13500		Tuition amounts transferred from a child	32400	
Net professional income	13700		Amounts transferred from your spouse	32600	
Net commission income	13900		Medical expenses	33099	
Net farming income	14100		Allowable medical expenses for other dep.	33199	
Net fishing income	14300		Medical deduction	33200	
Workers' compensation benefits	14400		<b>Total</b>	<b>33500</b>	<b>13,229</b>
Social assistance payments	14500		<b>Total @ 15%</b>	<b>33800</b>	<b>1,984</b>
Net federal supplements	14600		Donations and gifts	34900	
<b>Total income</b>	<b>15000</b>	<b>0</b>	<b>Total federal non-refundable tax credits</b>	<b>35000</b>	<b>1,984</b>
Pension adjustment	20600	18	Federal dividend tax credit	40425	
Registered pension plan deduction	20700		Minimum tax carryover	40427	
RRSP deduction	20800		Federal foreign tax credit	40500	0
Deduction for elected split-pension amount	21000		Federal tax	40600	0
Annual union, professional, or like dues	21200	7	Federal political contribution tax credit	41000	1,396
Universal child care benefit repayment	21300		Investment tax credit	41200	
Child care expenses	21400		Labour-sponsored funds tax credit	41400	
Disability supports deduction	21500		<b>Line 40600 - 41600</b>	<b>41700</b>	<b>1,396</b>
Allowable deduction business investment loss	21700		CWB advance payments received	41500	
Moving expenses	21900		<b>Net federal tax</b>	<b>42000</b>	<b>0</b>
Allowable deduction support payments made	22000		CPP contributions payable self-employment	42100	
Carrying charges and interest expenses	22100		EI premiums payable on self-employment	42120	
Deduction for CPP or QPP contributions	22200		Social benefits repayment	42200	
Ded. for CPP/QPP enhanced contributions	22215		Provincial or territorial tax	42800	0
Deduction for PPIP premiums	22300		Yukon First Nations tax	43200	156
Exploration and development expenses	22400		<b>Total payable</b>	<b>43500</b>	<b>0</b>
Other employment expenses	22900		Deducted at source	43700	117
Clergy residence deduction	23100		Transfer 45%	43800	
Other deductions	23200		<b>Line 43700 - 43800</b>	<b>43900</b>	
Social benefits repayment	23500		Quebec abatement	44000	
<b>Net income</b>	<b>23600</b>	<b>0</b>	First Nations abat.	44100	
Canadian Forces personnel and police ded.	24400		CPP overpayment	44800	27
Security options deductions	24900		Employment insurance overpayment	45000	9
Other payments deduction	25000		Climate action incentive	45110	330
Limited partnership losses of other years	25100		Refundable medical expense supplement	45200	246
Non capital loss of other years	25200		Canada workers benefit	45300	182
Net capital loss of other years	25300		Canada training credit	45350	
Capital gains deduction	25400		Refund of investment tax credit	45400	
Northern residents deductions	25500		Part XII.2 trust tax credit	45600	
Additional deductions	25600		Employee and partner GST/HST rebate	45700	
<b>Taxable income</b>	<b>26000</b>	<b>0</b>	School supply	46900	
Basic personal amount	30000	13,229	Canadian journalism labour tax credit	47555	
Age amount	30100		Tax paid by instalments	47600	
Spousal or common-law partner amount	30300		Provincial or territorial credits	47900	
Amount for an eligible dependant	30400		<b>Total credits</b>	<b>48200</b>	<b>330</b>
Canada caregiver amount	30425		<b>Refund</b>	<b>48400</b>	<b>330</b>
Amount for children	30500		<b>Balance owing</b>	<b>48500</b>	<b>970</b>

# Assembly Instructions



Name: **Pasler Riden**

SIN: 556-035-715

## **Assembling the federal tax return**

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

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

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

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

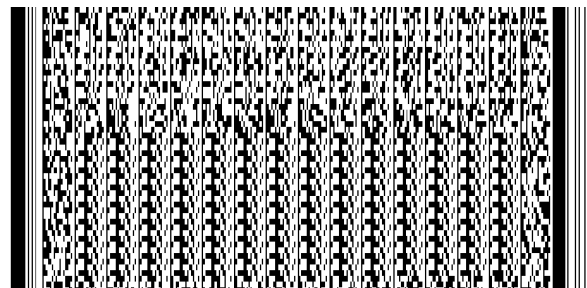
Email address	
By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> under Step 1 in the guide.	
Enter an email address:	<b>pasler.riden@gmail.com</b>

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 <b>December 31, 2020</b> :	<b>Ontario</b>
Enter the province or territory where you <b>currently</b> reside if it is not the same as your mailing address above:	
If you were self-employed in 2020, enter the province or territory where your business had a permanent establishment:	
If you <b>became</b> or <b>ceased</b> to be a <b>resident of Canada</b> for income tax purposes in <b>2020</b> , enter the date of:	
entry	Month Day or departure Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)	
Enter their SIN:	
Enter their first name:	
Enter their net income for 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](https://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.

This is your **total income.** 15000

## Net income

This is your **net income.** 23600

## Taxable income

This is your **taxable income.** 26000

## Federal tax (formerly Schedule 1)

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

Basic personal amount	30000	13,229	00
Non-refundable credit	33500	13,229	00
Net non-refundable credit	33800	1,984	35

Total federal non-refundable tax credits 35000

## Federal schedules

### Schedule 14

60100      300.00      60104      1

## Provincial and territorial forms

### Form 428


56050      58040      10,783.00      58800      10,783.00      58840      544.54      61500      544.54





## Step 1 – Identification and other information (continued)

Please answer the following questions.

 <b>Elections Canada</b> (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>	

<b>Indian Act – Exempt income</b>	
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 <a href="https://canada.ca/taxes-aboriginal-peoples">canada.ca/taxes-aboriginal-peoples</a> .	1 <input type="checkbox"/>
If you <b>tick</b> 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.	

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

**Attach only the documents** (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.  
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			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 <a href="http://canada.ca/line-11700">canada.ca/line-11700</a> ) (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 <b>and</b> 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	+
Taxable capital gains (complete Schedule 3)				12700	+
Support payments received (see Guide P102)	Total 12799			Taxable amount 12800	+
RRSP income (from all T4RSP slips)				12900	+
Other income Specify:				13000	+
Taxable scholarship, fellowships, bursaries, and artists' project grants				13010	+
<b>Self-employment income</b> (see Guide T4002)					
Business income	Gross 13499			Net 13500	+
Professional income	Gross 13699			Net 13700	+
Commission income	Gross 13899			Net 13900	+
Farming income	Gross 14099			Net 14100	+
Fishing income	Gross 14299			Net 14300	+
Workers' compensation benefits (box 10 of the T5007 slip)	14400			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.				15000	=
This is your <b>total income</b> .				000	28

### Step 3 – Net income

Enter your <b>total income</b> from line 28 on the previous page.	15000	000	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 <b>attach</b> receipts)	20800	+	31
Pooled registered pension plan (PRPP) <b>employer</b> 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	+	•42
Exploration and development expenses (go to <a href="http://canada.ca/line-22400">canada.ca/line-22400</a> ) (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	=	▶ - 47
Line 29 minus line 47 (if negative, enter "0")	This is your <b>net income before adjustments.</b> 23400	=	48
Social benefits repayment (If you reported income at line 8 and the amount at line 48 is <b>more than \$67,750</b> , 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 <b>more than \$79,054</b> , or you have an amount at code 202 on your T4A slip, and the amount at line 48 is <b>more than \$38,000</b> , 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 <b>net income.</b> 23600	=	<b>000</b> 50

**Protected B** when completed

### Step 4 – Taxable income

Enter your <b>net income</b> from line 50 on the previous page.		23600		000	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 <a href="http://canada.ca/line-25100">canada.ca/line-25100</a> )	25100 +		55		
Non-capital losses of other years (go to <a href="http://canada.ca/line-25200">canada.ca/line-25200</a> )	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		000	62

### Step 5 – Federal tax

#### Part A – Federal tax on taxable income

Enter your **taxable income** from line 62. 000 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.	000					64
Line 64 minus line 65 (cannot be negative)	- 000	- 48,535 00	- 97,069 00	- 150,473 00	- 214,368 00	65
	= 000	=	=	=	=	66
Multiply line 66 by line 67.	x 15%	x 20.5%	x 26%	x 29%	x 33%	67
	= 000	=	=	=	=	68
Add lines 68 and 69.	+ 000	+ 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.	= 000	=	=	=	=	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.

<b>Basic personal amount</b>	(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 <a href="http://canada.ca/lines-30499-30500">canada.ca/lines-30499-30500</a> )					
Enter the number of children for whom you are claiming this amount.	30499	x \$2,273 =	30500 +		77
Add lines 71 to 77.		<b>Subtotal</b>		<b>13,229 00</b>	78

Continue on the next page



### Part C – Net federal tax

Enter the amount from line 70.		000	108
Federal tax on split income (complete Form T1206)	40424 +		•109
Add lines 108 and 109.	40400 =		▶ 110
Enter your total federal non-refundable tax credits from line 107 on the previous page.	35000	1,984 35	111
Federal dividend tax credit (see line 40425 in the guide)	40425 +		•112
Minimum tax carryover (go to <a href="http://canada.ca/line-40427">canada.ca/line-40427</a> ) (complete Form T691)	40427 +		•113
Add lines 111 to 113.		= 1,984 35	▶ - 1,984 35 114
Line 110 minus line 114 (if negative, enter "0")		Basic federal tax 42900 =	000 115
Federal foreign tax credit (complete Form T2209)		40500 -	116
Line 115 minus line 116 (if negative, enter "0")		Federal tax 40600 =	000 117
Total federal political contributions ( <b>attach</b> 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 +	•121
Add lines 119 to 121.		41600 =	▶ - 122
Line 117 minus line 122 (if negative, enter "0")		41700 =	000 123
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 =	000 126

### 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	000	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
<b>Provincial or territorial tax</b> (attach Form 428, even if the result is "0")		42800 +	000	131
Add lines 127 to 131.	This is your <b>total payable.</b>	43500 =		•132

Continue on the next page



## 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](http://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

## 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

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. 000 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	000					2
Line 2 minus line 3 (cannot be negative)	- 000	- 44,740 00	- 89,482 00	- 150,000 00	- 220,000 00	3
	= 000	=	=	=	=	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
	= 000	=	=	=	=	6
Line 6 plus line 7	+ 000	+ 2,259 00	+ 6,353 00	+ 13,107 00	+ 21,619 00	7
<b>Ontario tax on taxable income</b>	= 000	=	=	=	=	8

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

## Part B – Ontario non-refundable tax credits

	Internal use 56050					
Basic personal amount	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	+				19
Amount from line 31000 of your return	58280	+				20
Employment insurance premiums:						
Amount from line 31200 of your return	58300	+				21
Amount from line 31217 of your return	58305	+				22
Adoption expenses	(maximum \$13,156 per child) 58330	+				23
Add lines 19 to 23.		=				24
Line 18 plus line 24		=				10,783 00 25

Continue on the next page.



### Part C – Ontario tax (continued)

Amount from line 58 of the previous page		000	59
Ontario surtax:			
Amount from line 59 above			60
Ontario tax on split income from line 49	-		61
Line 60 minus line 61 (if negative, enter "0")	=		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		=	▶ +	000 65
Line 59 plus line 65			=	66
Ontario dividend tax credit from line 54			-	.67
Line 66 minus line 67 (if negative, enter "0")			=	000 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.				
Line 68 plus line 69			+ =	.69 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		24900	71
If you had a spouse or common-law partner on December 31, 2020, <b>only</b> the individual with the <b>higher net income</b> 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.		=	24900 74
Amount from line 74 above	24900	× 2 =	49800 75
Amount from line 70 above			76
Line 75 minus line 76 (if negative, enter "0")	Ontario tax reduction	=	49800 ▶ - 49800 77
Line 70 minus line 77 (if negative, enter "0")			= 000 78
Provincial foreign tax credit (complete Form T2036)			- 79
Line 78 minus line 79 (if negative, enter "0")			= 000 80

Continue on the next page.

### Part C – Ontario tax (continued)

Amount from line 80 of the previous page		0 00	81
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)	62140	-	82
Line 81 minus line 82 (if negative, enter "0")		= 0 00	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% =	84
Line 83 minus line 84 (if negative, enter "0")		= 0 00	85
Ontario health premium (complete the chart below)		+ 0 00	86
Line 85 plus line 86		=	87
Enter this amount on <b>line 42800</b> of your return.	<b>Ontario tax</b>	= 0 00	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	▶ ▶ ▶	<b>\$0</b>
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	▶ ▶ ▶	<b>\$300</b>
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	▶ ▶ ▶	<b>\$450</b>
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	▶ ▶ ▶	<b>\$600</b>
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	▶ ▶ ▶	<b>\$750</b>
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	▶ ▶ ▶	<b>\$900</b>

See the privacy notice on your return.



## Estimated GST/HST Tax Credit for the Period from July 2021 to June 2022

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

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

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

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

**Note**

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

Adjusted net income	Column 1 You	Column 2 Your spouse or common-law partner
Enter the net income.		
Universal child care benefit repayment (line 21300)	+	+
Registered disability savings plan income repayment (include in line 23200)	+	+
Add lines 1 through 3.	=	=
Universal child care benefit (line 11700 of the return)	-	-
Registered disability savings plan income (line 12500 of the return)	-	-
Capital gain as a result of a mortgage foreclosure or conditional sales repossession	-	-
Line 4 minus total of lines 5 through 7 (if negative, enter "0").	= 0 00	=
Add the amounts from line 8 in column 1 and column 2 (if applicable).	<b>Adjusted net income</b>	

Calculation of GST credit	
Basic Goods and Services Tax Credit	Claim \$299 299 00 10
Credit for spouse or supporting person	Claim \$299 + 11
Eligible dependant credit	Claim \$299 + 12
Credit for qualified children: Number of qualified children x \$157	+ 13
<b>Calculation of single supplement: (if line 11 and 12 are zero)</b>	
Adjusted net income from line 9	14
Base amount	- 9,686 00 15
Line 14 minus line 15. <b>Income over base amount</b>	= 16
Enter 2% of line 16 or \$157 whichever is less.	+ 17
Single-parent family supplement	Claim \$157 + 18
Add lines 10 through 13, and 17 through 18.	= 299 00 19
Adjusted net income from line 9	0 00 20
Base amount	- 38,892 00 21
Line 20 minus line 21. <b>Income over base amount</b>	= 0 00 22
Enter 5% of line 22.	- 23
Line 19 minus line 23.	= 299 00 24
<b>Goods and Services Tax Credit</b> (if line 24 is less than \$1, enter zero).	299 00 25
GST/HST credit quarterly amount:	
July 2021	74 75
October 2021	74 75
January 2022	74 75
April 2022	74 75

## 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.			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.	=	=	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").	=	=	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	=	=	9
	<b>Adjusted family net income</b>		

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

Basic credit.	<b>Claim \$316.00</b>	316.00	10
Credit for your spouse or common-law partner.	<b>Claim \$316.00</b>	+	11
Eligible dependant credit.	<b>Claim \$316.00</b>	+	12
Credit for children.	Number of children: <b>× \$316.00</b>	+	13
Add lines 10 through 13.		=	14
Adjusted family net income from line 9.			15
<ul style="list-style-type: none"> <li>• If you are a single individual with no children, enter <b>\$24,332</b>.</li> <li>• If you are a single parent, or are married or living common-law, enter <b>\$30,415</b>.</li> </ul>	-	24,332.00	16
Line 15 minus line 16.	=		17
Enter <b>4%</b> of line 17.		-	18
Line 14 minus line 18 (Eligible only if the result is more than \$2).		=	19
	<b>Estimated Ontario Sales Tax Credit (OSTC)</b>	316.00	

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

<b>Occupancy cost:</b>			
Rent paid in Ontario for 2020.			
Enter the amount from <b>box 61100</b> in Part A of Form ON-BEN.	× 20% =		20
<b>Property tax</b> paid in Ontario for 2020.		+	21
Enter the amount from <b>box 61120</b> in Part A of Form ON-BEN.			21
<b>Student residence:</b> If you answered « yes » to the question " Did you reside in a designated student residence in Ontario in 2020? " <b>box 61140</b> in Part A of Form ON-BEN, claim <b>\$25</b> .		+	22
Add lines 20, 21, and 22.		=	23
	<b>Occupancy cost</b>		
<b>1. Energy Component:</b>			
<b>Long term care home</b>			
Enter the amount from <b>box 61230</b> in Part A of Form ON-BEN.	× 20% =		24
<b>Home energy costs on a reserve</b>		+	25
Enter the amount from <b>box 61210</b> in Part A of Form ON-BEN.			25
Enter your occupancy cost amount from line 23.	+		26
Add lines 24, 25 and 26.	=		27
Student residence from line 22.	-		28
Line 27 minus line 28.	=		29
Enter the amount from line 29 or <b>\$243</b> , whichever is <b>less</b> .		=	30
	<b>Energy component</b>		
<b>2. Property Tax Component:</b>			
Occupancy cost from line 23.	× 10% =		31
<b>Age on December 31, 2020:</b>			
<b>If under 64 years of age:</b> Amount from line 31 or <b>\$791</b> , whichever is <b>less</b> .			
<b>If 64 years of age or older:</b> Amount from line 31 or <b>\$486</b> , whichever is <b>less</b> .	▶		32
<b>If under 64 years of age:</b> Enter <b>\$61</b> .			
<b>If 64 years of age or older:</b> Enter <b>\$517</b> .	▶	+	33
Add lines 32 and 33.	=		34
Enter the amount from line 23 or line 34, whichever is <b>less</b> .		=	35
	<b>Property tax component</b>		

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

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

**Age on December 31, 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 - ) × 2% (if negative, enter "0") ▶ - 37

Line 36 minus line 37 (if negative, enter "0"). = 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").	▶	46

**Estimated Ontario Energy and Property Tax Credit (OEPTC)** =

**C – Estimated Northern Ontario Energy Credit (NOEC)**

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

Adjusted family net income from line 9. 48

- If you do **not have** a spouse, common-law partner or qualified dependant, enter **\$42,580**.
- If you **have** a spouse, common-law partner or qualified dependant, enter **\$54,746**.

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

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

Multiply line 50 by line 51. **x 1%** = 51

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

**Estimated Northern Ontario Energy Credit (NOEC)** = 53

**D – Estimated Ontario Trillium Benefit (OTB) per month**

Estimated Ontario Sales Tax Credit (OSTC) (line 19).		316	00	54
Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46).	+			55
Estimated Northern Ontario Energy Credit (NOEC) (line 53).	+			56
Add lines 54, 55 and 56.	=	316	00	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
<b>Estimated Ontario Trillium Benefit (OTB) per month</b>	=	26	33	59

July	2021	316	00	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**).

(Adjusted family net income from line 9 - ) × 3.33% (if negative, enter "0"). ▶ - 60

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

**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		3,929	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
	=	3,929	5
		<b>Unused RRSP room</b>	
		<b>Maximum RRSP/PRPP deduction limit in 2020</b>	<b>3,929</b> 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)		3,929	
RRSP/PRPP deduction before transfers			1
Direct or indirect transfers	+		2
	=	0	3
		<b>RRSP/PRPP deduction (per line 20800)</b>	

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

Unused Room for 2020 (table B, line 5)		3,929	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-		2
2021 net PSPA (from RPP administrator's statement)	-		3
	=	3,929	4
		<b>Eligible RRSP/PRPP Room</b>	
Maximum RRSP/PRPP deduction in 2021 based on 2020 earned income (table D, line 22)	+		5
	=	3,929	6
		<b>Maximum RRSP/PRPP deduction limit for 2021</b>	

## Table G - Calculation of RRSP/PRPP contribution limit 2021

Maximum RRSP/PRPP deduction limit for 2021 (table E, line 6)		3,929	1
Undeducted premiums (table F, line 3)	-		2
	=	3,929	3
		<b>RRSP/PRPP contribution limit for 2021</b>	



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

### 2. Calculation of the Canada training credit limit for 2021

Canada training credit limit for 2019		10
Annual accumulation for 2020:		
Enter \$250 if all the conditions listed above are met.	+	11
Canada training credit claimed in 2020 (line 45350)	-	12
Line 10 plus line 11 minus line 12.	<b>=</b>	<b>0.00</b>
Lifetime maximum amount		<b>5 000.00</b>
Total Canada training credit claimed in the previous years	-	15
Line 14 minus line 15.	<b>=</b>	<b>5,000.00</b>
		<b>Lifetime maximum amount available</b>
Enter the amount from line 13 or line 16, whichever is less.		
		<b>Canada training credit limit for 2021</b>
		<b>0.00</b>

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

## Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	42800	0.00	1
Actual provincial tax	42800	-	2
Provincial tax payable on the additional income	=	0.00	3
Additional income	÷	1.00	4
	x	100	5
<b>Provincial marginal tax rate</b>	=	0%	6

## Revised federal taxable income

Taxable income (line 26000)	26000		1
Additional income		+ 1.00	2
<b>Revised federal taxable income</b>	26000	= 1.00	3

## Chart A – Revised federal tax

Revised taxable income	26000	1.00	1
Federal tax		0.15	2
Federal tax on split income (T1206)	40424	+	3
Add lines 2 and 3.	40400	= 0.15	4
Federal non-refundable tax credits	35000	- 1,984.35	5
Federal dividend tax credit	40425	-	6
Minimum tax carry-over	40427	-	7
Line 4 minus lines 5 through 7. If negative, enter 0.	<b>Basic federal tax</b>	42900 = 0.00	8
Surtax for non-residents and deemed residents of Canada		+	9
Surtax for non-residents and deemed residents of Canada (T2203)		+	10
Recapture of ITC		+	11
Federal foreign tax credit (T2209)	40500	-	12
Add lines 8 to 11 minus line 12	<b>Federal tax</b>	40600 =	13
Federal logging tax credit		-	14
Federal political contribution tax credit	41000	-	15
Investment tax credit (T2038(IND))	41200	-	16
Labour-sponsored funds tax credit (provincially registered fund)	41400	-	17
Line 13 minus lines 14 through 17. If negative, enter 0.	41700	=	18
Section 217 tax adjustment	41450	- 0.00	19
Canada workers benefit (CWB) advance payments received (box 10 on the RC210 slip)	41500	+	20
T1206 line 28		21	
Special taxes	41800	+	22
Line 18 minus line 19 plus lines 20 and 22, or line 21 plus line 22.	<b>Revised federal tax</b>	42000 =	23

## Chart D – Revised Ontario tax and credits

Revised taxable income	26000		1 00	100
Ontario tax on taxable income	48		0 05	110
Ontario tax on split income (T1206)	<b>61510</b>	+		130
Add lines 110 and 130	50	=	0 05	140
Ontario non-refundable tax credits	<b>61500</b>		544 54	150
Amount from line 150.	51		544 54	190
Line 140 <b>minus</b> line 190. <b>If negative, enter 0.</b>	52	=	0 00	200
Ontario minimum tax carryover	<b>61540</b>	-		205
Line 200 <b>minus</b> line 205. <b>If negative, enter 0.</b>	58	=		207
Amount for surtax purpose	62		0 00	300
First surtax threshold amount			4,830 00	310
First surtax rate	x		20 %	320
(Line 207 - line 310) x line 320. <b>If negative, enter 0.</b>			<b>Ontario first surtax</b>	63 + 0 00 350
Second surtax threshold amount			6,182 00	330
Second surtax rate	x		36 %	340
(Line 207 - line 330) x line 340. <b>If negative, enter 0.</b>			<b>Ontario second surtax</b>	64 + 0 00 360
Add lines 207 to 360.	66	=	0 00	370
Ontario dividend tax credit	<b>61520</b>	-		380
Line 370 <b>minus</b> line 380. <b>If negative, enter 0.</b>	68	=		400
Provincial additional tax for minimum tax purposes (T691)	69	+		411
Add lines 400 and 411	70	=		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	-		622
Line 621 <b>minus</b> line 622. <b>If negative, enter 0.</b>			<b>Ontario tax reduction</b>	77 - 498 00 700
Line 412 <b>minus</b> line 700. <b>If negative, enter 0.</b>	78	=	0 00	800
Provincial foreign tax credit (T2036)	79	-		1000
Line 800 <b>minus</b> line 1000. <b>If negative, enter 0.</b>	80	=		1150
Low-income individuals and families tax (LIFT) credit (ON428-A)	<b>62140</b>	-		1155
Line 1150 <b>minus</b> line 1155. <b>If negative, enter 0.</b>	83	=	0 00	1325
Community food program donation tax credit for farmers	84	-		1350
Line 1325 <b>minus</b> line 1350. <b>If negative, enter 0.</b>	85	=	0 00	7510
Ontario Health Premium	86	+		8000
Add lines 7510 and 8000.			<b>Revised Ontario tax</b>	42800 = 0 00 9000

 **Return Record**

Identification, Notice of Assessment, and Auto-Fill Data		
Transmitter Efile Number	Transmitter Efile Password	<Password>
Preparer Efile Number	Preparer Efile Password	<Password>
Document Control Number	Discounter Registration Number	
Software Code	Software Release Date	2021-03-31
Auto-Fill Indicator [0=No, 1=Yes]	Auto-Fill Date	0
Notice of Assessment Indicator [0=No, 1=Yes]	COIN	0
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	3440 County Road 10	
City	Vankleek Hill	
Province	Telephone Area Code	613
Postal Code	Telephone Local Number	3073453
Same Home/Mailing Address [1=Yes, 2=No]	Date of the Move	1
Basic Data		Residency Data and Amended Tax Return Indicator
Tax Year	2020	Year End Province of Residence ON
Social Insurance Number	556035715	Current Province of Residence
Date of Birth	1993-08-21	Aboriginal Land Residency Indicator [1=Yes, 2=No]
Marital Status	6	Yukon First Nation Settlement Number
Spouse Self Employed [0=No, 1=Yes]	0	First Nation Identification Indicator [1=Yes, 2=No]
Date of Entry		NT Tlicho Community Residency Code [1=Yes, 2=No]
Prior Year Submission [0=No, 1=Yes]	0	NT Deline Lands Residency Indicator [1=Yes, 2=No]
Multiple Jurisdictions Indicator [0=No, 1=Yes]	0	Amended Tax Return Indicator [0=No, 1=Yes] 0
Exempt Income (Indian Act) Indicator [0=No, 1=Yes]	0	
Elections Canada Data		
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No] 02
Contact 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	pasler.riden@gmail.com	
Deceased Data		
Deceased Indicator [1=Yes]	Date of Death	
Subsection 104(13.4) Election Indicator [0=No, 1=Yes]		
Spouse's Data		
Spouse's Given Name (Limited to 4 characters)	Spouse's Social Insurance Number	00000000
Spouse's Net Income	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)
30000	13229	Basic personal amount
45110	33000	Climate action incentive
48400	33000	Refund
33500	13229	Gross non-refundable tax credits before donations and gifts
33800	1984	Non-refundable tax credits before donations and gifts
35000	1984	Total federal non-refundable tax credits
60100	300	Climate action incentive - Base amount
60104	1	Climate action incentive - Outside of a census area (1=Yes, 2=No)

Field	Value	Description
58040	10783	Basic personal amount
58800	10783	Add lines 58040 to 58640 and line 58769 of provincial Form 428
58840	544	Provincial non-refundable tax credits before donations and gifts
61500	544	Provincial or territorial non-refundable tax credits
9915	1	Indicator - Taxpayer has no income (1=Yes)

# Summary of carryforward amounts to 2021



Name: **Pasler Riden**

SIN: **556-035-715**

Subject	Amount	Reference form
<b>GST</b>		
GST rebate (excluding portion for eligible CCA)		GST-370 line 15
<b>CNIL</b>		
Expense		T936 line 16
Income		T936 line 19
<b>RPP</b>		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
<b>RRSP</b>		
Eligible amount		RRSP schedule (Table D)
Room from previous years	3,929	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
<b>HOME BUYER'S PLAN</b>		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
<b>LLP</b>		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
<b>DONATIONS</b>		
Donations ( <i>see details</i> )		Charitable donations schedule
<b>TUITION</b>		
Tuition and educations amounts		Schedule 11, line 18
Tuition and educations amounts - Provincial		Schedule 11 P, last line
Interest paid on a student loan ( <i>see details</i> )		Supporting documents
Canada training credit limit for 2021		In-house schedule line 17
<b>INVESTMENT TAX CREDIT</b>		
Investment tax credit		T2038 column 9
<b>ALTERNATIVE MINIMUM TAX</b>		
Alternative minimum tax		T691 line 132
<b>FOREIGN BUSINESS TAX CREDIT</b>		
Foreign business tax credit		Schedule of foreign income
<b>MOVING EXPENSES</b>		
Moving expenses		T1M
<b>PROVINCIAL TAX CREDITS</b>		
Venture capital tax credit		BC479
Equity tax credit		T1285
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479
Alberta investor tax credit (AITC)		AB428
Nova Scotia venture capital tax credit		T224 line 7
Nova Scotia innovation equity tax credit		T225 line 6

Details	2016	2017	2018	2019	2020
<b>Donations</b> (excluding US Donations)					
<b>US Donations</b>					
Interest paid on a <b>student loan</b>					