



UFile 2020

Tax return for 2020 prepared for

Srol Riden

by *UFile for Windows*

Executive summary

for 2020 taxation year



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

Federal return

	Taxpayer		
Total income	15000	45,392	
Net income	23600	45,013	
Taxable income	26000	45,013	
Marginal tax rate		24%	
Average tax rate (total income taxes paid ÷ total income)		13.3%	
Total tax payable	43500	6,415	
Balance due (refund)	48400 or 48500	106	

Canada child benefit			
GST/HST credit		150	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2021		35,615	
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2021			

Tax return Summary

for 2020 taxation year



Taxpayer

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Federal return

Total income

Employment income	10100	29,789	34
Employment insurance and other benefits	11900 +	7,584	00
Other income	13000 +	8,018	90
Add lines 10100, 10400 to 14300, and 14700.	This is your total income. 15000 =	45,392	24

Net income

RRSP deduction	20800 +	300	00
Deduction for CPP and QPP enhanced contributions	22215 +	78	87
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300 -	378	87
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments. 23400 =	45,013	37
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income. 23600 =	45,013	37

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income. 26000 =	45,013	37
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Federal non-refundable tax credits

Basic personal amount	30000	13,229	00
CPP or QPP contributions: through employment	30800 +	1,301	32
Employment Insurance premiums	31200 +	470	65
Canada employment amount	31260 +	1,245	00
Add lines 30000 to 33200.	33500 =	16,245	97
Multiply the amount on line 33500 by 15%.	33800 =	2,436	90
Total federal non-refundable tax credits:	add lines 33800 and 34900. 35000 =	2,436	90

Net federal tax

Tax on taxable income	(C)	6,752	01
Add lines (C) and 40424.	40400	6,752	01
Enter the amount from line 35000.	35000	2,436	90
Add lines 35000 to 40427.	-	2,436	90
Basic federal tax (if negative, enter "0")	42900 =	4,315	11
Federal tax	40600 =	4,315	11
Line 40600 minus line 41600 (if negative, enter "0")	41700 =	4,315	11

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800. 42000 =	4,315	11
Provincial or territorial tax	42800 +	2,099	98
This is your total payable. 43500 =	6,415	09	
Total income tax deducted	43700	5,940	58
CPP overpayment	44800 +	38	32
Climate action incentive	45110 +	330	00
These are your total credits. 48200 -	6,308	90	
Line 43500 minus line 48200	=	106	19
Refund 48400	0	00	
Balance owing 48500	106	19	

Additional information

Marginal tax rate	24%
Average tax rate (total income taxes paid ÷ total income)	13.3%
GST/HST credit	149.93
Total RRSP deduction limit - 2021	35,615.00

T1 comparative summary - 2020



Name **Srol Riden**

SIN **526-297-056**

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

	2020	2019		2020	2019
Employment income	10100	29,789	Canada caregiver amount, other dep.	30450	
Other employment income	10400		CPP or QPP contributions - employment	30800	1,301
Old age security pension	11300		CPP or QPP contributions - self-employment	31000	2,247
CPP or QPP benefits	11400		EI premiums - employment	31200	471
Other pensions or superannuation	11500		EI premiums - self-employment	31217	787
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	7,584	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	1,245
Interest and other investment income	12100		Home buyers' amount	31270	1,222
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	8,019	Interest paid on your student loans	31900	
Tax. scholarship income and research grants	13010		Your tuition, education, and textbook amounts	32300	
Net business income	13500		Tuition amounts transferred from a child	32400	
Net professional income	13700		Amounts transferred from your spouse	32600	
Net commission income	13900		Medical expenses	33099	
Net farming income	14100		Allowable medical expenses for other dep.	33199	
Net fishing income	14300		Medical deduction	33200	
Workers' compensation benefits	14400		Total	33500	16,246
Social assistance payments	14500		Total @ 15%	33800	2,437
Net federal supplements	14600		Donations and gifts	34900	
Total income	15000	45,392	Total federal non-refundable tax credits	35000	2,437
Pension adjustment	20600		Federal dividend tax credit	40425	
Registered pension plan deduction	20700		Minimum tax carryover	40427	
RRSP deduction	20800	300	Federal foreign tax credit	40500	0
Deduction for elected split-pension amount	21000	300	Federal tax	40600	4,315
Annual union, professional, or like dues	21200		Federal political contribution tax credit	41000	4,846
Universal child care benefit repayment	21300		Investment tax credit	41200	
Child care expenses	21400		Labour-sponsored funds tax credit	41400	
Disability supports deduction	21500		Line 40600 - 41600	41700	4,315
Allowable deduction business investment loss	21700		CWB advance payments received	41500	4,846
Moving expenses	21900		Net federal tax	42000	4,315
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	79	Provincial or territorial tax	42800	2,100
Deduction for PPIP premiums	22300	68	Yukon First Nations tax	43200	2,477
Exploration and development expenses	22400		Total payable	43500	6,415
Other employment expenses	22900		Deducted at source	43700	5,941
Clergy residence deduction	23100		Transfer 45%	43800	7,578
Other deductions	23200		Line 43700 - 43800	43900	
Social benefits repayment	23500		Quebec abatement	44000	
Net income	23600	45,013	First Nations abat.	44100	
Canadian Forces personnel and police ded.	24400		CPP overpayment	44800	38
Security options deductions	24900	163	Employment insurance overpayment	45000	
Other payments deduction	25000		Climate action incentive	45110	330
Limited partnership losses of other years	25100		Refundable medical expense supplement	45200	224
Non capital loss of other years	25200		Canada workers benefit	45300	
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	
Taxable income	26000	45,013	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		Total credits	48200	6,309
Canada caregiver amount	30425		Refund	48400	480
Amount for children	30500		Balance owing	48500	106

Assembly Instructions



Name: **Srol Riden**

SIN: 526-297-056

Assembling the federal tax return

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

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

Information about you	
Enter your social insurance number (SIN):	526-297-056 Year Month Day
Enter your date of birth:	1983-08-03
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

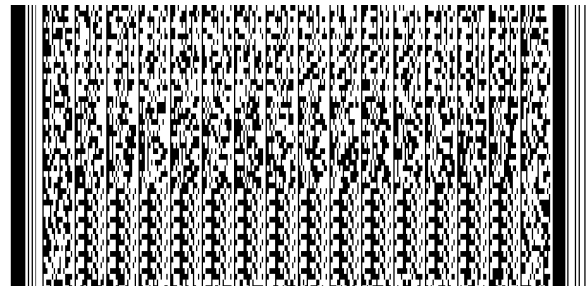
Email address	
By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.	
Enter an email address:	srol.riden@gmail.com

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	Month Day
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					
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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.

DUPLICATE - DO NOT SEND BY MAIL

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

T1-2020 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	29,789	34
Employment Insurance and other benefits	11900	7,584	00
Other income	13000	8,018	90
This is your total income.		15000	45,392 24

Net income

RRSP and pooled registered pension plan (PRPP) deduction (attach receipts)	20800	300	00
Deduction for CPP and QPP enhanced contributions on employment income	22215	78	87
This is your net income.		23600	45,013 37

Taxable income

This is your **taxable income.** 26000 45,013 | 37

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	1,301	32
Employment insurance premiums through employment from box 18 and box 55	31200	470	65
Canada employment amount	31260	1,245	00
Non-refundable credit	33500	16,245	97
Net non-refundable credit	33800	2,436	90
Total Federal non-refundable tax credits		35000	2,436 90

DUPLICATE - DO NOT SEND BY MAIL

Federal schedules

Schedule 7

24500 300.00

Schedule 8

50339 29,789.34 50340 1,418.51

Schedule 14

60100 300.00 60104

Provincial and territorial forms

Form 428


56050 58040 10,783.00 58240 1,301.32 • 58300 470.65 • 58800 12,554.97
 58840 634.03 61500 634.03

ON-BEN

61020 1 61100 4,800.00

Step 1 – Identification and other information (continued)

Please answer the following questions.

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

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

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

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

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 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 2020 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 26600 CAN\$100,000? 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.

DUPLICATE, DO NOT SEND BY MAIL

Attach only the documents (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.
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		29,789	34	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	+	7,584	00	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 1)		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: SEE LIST	13000	+	8,018	90	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	=	45,392	24		28

Step 3 – Net income

Enter your total income from line 28 on the previous page.	15000	45,392	24	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	+	300	00 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)	21800	+		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	+	78	87 •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	=	378	87 ▶ - 378 87 47
Line 29 minus line 47 (if negative, enter "0")	This is your net income before adjustments.	23400	=	45,013 37 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	=	45,013 37 50

DUPLICATE DO NOT SEND BY MAIL

Protected B when completed

Step 4 – Taxable income

Enter your net income from line 50 on the previous page.	23600	45,013	37	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	45,013	37
This is your taxable income .				62

Step 5 – Federal tax

Part A – Federal tax on taxable income

Enter your **taxable income** from line 62. 45,013 | 37 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.	45,013 37				
Line 64 minus line 65 (cannot be negative)	- 0 00	- 48,535 00	- 97,069 00	- 150,473 00	- 214,368 00
	= 45,013 37	=	=	=	=
Multiply line 66 by line 67.	x 15%	x 25.5%	x 26%	x 29%	x 33%
	= 6,752 01	=	=	=	=
Add lines 68 and 69.	+ 0 00	+ 7,280 25	+ 17,229 72	+ 31,114 76	+ 49,644 31
Enter this amount on line 108 on page 7 of this return.	= 6,752 01	=	=	=	=

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

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	+	1,301	32	.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	+	470	65	.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	+			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					98
Enter \$2,397 or 3% of line 50, whichever is less.	-					99
Line 98 minus line 99 (if negative, enter "0")	=					100
Allowable amount of medical expenses for other dependants (complete the Worksheet for the return)	33199	+				101
Add lines 100 and 101.	33200	=				102
Add lines 79 to 97, and line 102.		33500	=	16,245	97	103
Federal non-refundable tax credit rate			x	15%		104
Multiply line 103 by line 104.		33800	=	2,436	90	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	=	2,436	90	107

DUPLICATE - DO NOT SEND BY MAIL

Part C – Net federal tax

Enter the amount from line 70.		6,752	01	108
Federal tax on split income (complete Form T1206)	40424	+		•109
Add lines 108 and 109.	40400	=	6,752	01 ▶ 6,752 01 110
Enter your total federal non-refundable tax credits from line 107 on the previous page.	35000		2,436	90 111
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.		=	2,436	90 ▶ - 2,436 90 114
Line 110 minus line 114 (if negative, enter "0")			Basic federal tax	42900 = 4,315 11 115

Federal foreign tax credit (complete Form T2209)			40500	-	116
Line 115 minus line 116 (if negative, enter "0")			Federal tax	40600 = 4,315 11 117	

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		Available credit	41400	+	•121
Add lines 119 to 121.			41600	=	▶ -	122
Line 117 minus line 122 (if negative, enter "0")			41700	=	4,315 11	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 = 4,315 11	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		4,315	11 127
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	+	2,099	98 131
Add lines 127 to 131.			This is your total payable.	43500	=	6,415 09 •132

Continue on the next page

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

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

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

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

- you will **not be deducting** on your 2020 return all of the unused registered retirement savings plan (RRSP), Pooled Registered Pension Plan (PRPP), or Specified Pension Plan (SPP) contributions you previously reported and that are available to deduct for 2020, as shown on your latest notice of assessment or reassessment, or T1028, Your RRSP Information for 2020
- you will **not be deducting** on your 2020 return all of the RRSP, PRPP, and SPP contributions you made from March 3, 2020, to March 1, 2021
- you have transferred to your RRSP, PRPP, or SPP certain amounts you included in your income for 2020
- you are designating contributions made to your RRSP, PRPP, or SPP as a 2020 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)
- you intend to claim on line 20800 of your return the full amount of RRSP, PRPP, and SPP contributions you made, including any unused RRSP, PRPP, or SPP contributions, **and** you reported employer PRPP contributions on line 20810 of your return

Complete Part E if:

- you withdrew funds from your RRSP in 2020 under the HBP or the LLP

Complete Part F if:

- you will be the beneficiary of income that was contributed to an amateur athlete trust in 2020 and you want that income to be used in calculating your RRSP deduction limit

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

Generally, your SPP and PRPP contributions are subject to the same rules as RRSP contributions and should be included on this schedule. Presently, the only SPP is the Saskatchewan Pension Plan.

Part A – Contributions

Complete this part to calculate your total contributions.

Enter your **unused** RRSP contributions previously reported and available to deduct for 2020 as shown on your latest notice of assessment or reassessment, or on your T1028 statement for 2020 (unused RRSP contributions also includes your unused PRPP and SPP contributions.)

1

Enter contributions you made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from **March 3, 2020, to December 31, 2020** (attach all receipts).

250.00 2

Enter contributions you made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from **January 1, 2021, to March 1, 2021** (attach all receipts).

+ 50.00 3

Add lines 2 and 3.

24500 = 300.00 ▶ + 300.00 4

Add lines 1 and 4. Enter this amount on line 6 on the next page.

Total contributions = 300.00 5

Enter on lines 2 and 3 above **all** contributions you made for the dates specified, even if you are not designating or deducting them on your return for 2020. Otherwise, the CRA may reduce or disallow your claim for these contributions on your return for a future year.

Include on lines 2 and 3:

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

Do not include on lines 2 and 3:

- any unused RRSP, PRPP, or SPP contributions you made after March 2, 2020, that were refunded to you or your spouse or common-law partner in 2020
- part or all of the contributions you made to your RRSP or an RRSP for your spouse or common-law partner less than 90 days before either of you withdrew funds from that RRSP under the HBP or the LLP. For more information, go to canada.ca/home-buyers-plan or see Guide RC4112, Lifelong Learning Plan (LLP)
- your employer's contributions to your PRPP as reported on line 20810 of your return
- any payment directly transferred to your RRSP, PRPP, or SPP if you did not receive an information slip for it, or if it is shown in box 35 of your T4RSP or T4RIF slips
- the part of an RRSP withdrawal you recontributed to your RRSP and deducted on line 23200 of your return. This would have happened if, in error, you withdrew more RRSP funds than necessary to get past service benefits under a registered pension plan (RPP)
- the excess part of a direct transfer of a lump-sum payment from your RPP to an RRSP, a PRPP, or a registered retirement income fund (RRIF) that you withdrew and are including on line 12900 or 13000 and deducting on line 23200 of your return for 2020
- contributions made from exempt earnings. See Form RC383, Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan

Part B – Repayments under the HBP and the LLP

If you withdrew funds from your RRSP under the HBP or the LLP **before 2019**, you may have to make a repayment to your RRSP, PRPP, or SPP for 2020. Your 2020 minimum required repayment is shown on your latest notice of assessment or reassessment or your T1028 statement for 2020.

Complete line 7 and line 8 if you are designating contributions made from January 1, 2020, to March 1, 2021, to your own RRSP, PRPP, or SPP as a 2020 repayment under the HBP or the LLP. If you designate less than the minimum required repayment amount for 2020, report the difference on line 12900 of your return.

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

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

- any amount you deducted or designated on your 2019 return as a repayment or that was refunded to you
- any contributions or transfers you will be including on line 14 or line 15 in Part C of this schedule

Enter the amount from line 5 on the previous page.

	300	00	6
Contribution designated as a repayment under the HBP	24600		7
Contribution designated as a repayment under the LLP	24620	+	8
Add lines 7 and 8. Total repayments under the HBP and the LLP	=		
		-	000
Line 6 minus line 9 Contributions available to deduct	=		30000
			9
			10

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

Part C – RRSP deduction

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

Enter your RRSP deduction limit for 2020 as shown on your latest notice of assessment or reassessment, or your T1028 statement for 2020.

Enter your 2020 **employer** PRPP contributions (amount from line 20810 from your return).

Line 11 minus line 12

Transfers (see "Line 14 – Transfers" below)

RRSP, PRPP, and SPP contributions you are deducting for 2020. This amount cannot be more than the **lesser** of: the amount on line 13 and the result of line 10 minus line 14.

Add lines 14 and 15.

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

Also enter this amount on line 20800 of your return.

RRSP deduction 20800

30000

17

Line 14 – Transfers

You may have reported income on line 11500, 12900, or 13000 of your 2020 return. If you transferred certain types of this income to your RRSP, PRPP, and SPP on or before March 1, 2021, you can claim the same amount on line 14, as a **transfer**. Claiming the transfer ensures that your **RRSP deduction limit** is not reduced by that amount.

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

Note

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

Part D – Unused contributions available to carry forward

Line 10 from the previous page minus line 17 **Your unused contributions**
 from the previous page **available to carry forward to a future year** = 000 18

This amount is available to carry forward to future years and it will be shown on your 2020 notice of assessment.

Part E – 2020 withdrawals under the HBP and the LLP

Complete this section, if you withdrew funds from your RRSP under the HBP or the LLP in 2020.

HBP: enter the amount from box 27 of all your 2020 T4RSP slips. 24700 19

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

LLP: enter the amount from box 25 of all your 2020 T4RSP slips. 26300 21

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

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

Part F – 2020 contributions to an amateur athlete trust

Complete this section to report qualifying performance income (generally endorsement income, prize money, or income from public appearances received by an amateur athlete) contributed in 2020 to an amateur athlete trust. This income qualifies as earned income when calculating the RRSP deduction limit of the trust's beneficiary.

Enter the amount of income that was contributed to an amateur athlete trust in 2020. 26700 23

See the privacy notice on your return.

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	29,789	34 2
Enter the amount from line 1 or the amount from line 2, whichever is less .			29,789	34 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)	=	26,289	34 5
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		50340	1,418	51 .6
Actual base contributions on CPP pensionable earnings: amount from line 6		1,418	51	x 94.2857% =
		-	1,337	45 7
Actual enhanced contributions on CPP pensionable earnings: Line 6 minus line 7		=	81	06 8
Required base contributions on CPP pensionable earnings: amount from line 5		26,289	34	x 4.95% = (maximum \$2,732.40)
			1,301	32 9
Required enhanced contributions on CPP pensionable earnings: amount from line 5		26,289	34	x 0.3% = (maximum \$165.60)
		+	78	87 10
Total required contributions on CPP pensionable earnings: Add lines 9 and 10.		=	1,380	19 11
Enter the amount from line 6.			1,418	51 12
Enter the amount from line 11.		-	1,380	19 13
Line 12 minus line 13 (if negative, enter "0")		=	38	32 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.)				
Amount from line 18	x 10.5% =	_____	_____	18
Amount from line 14 of Part 3 (if positive only)	x 2 =	_____	_____	19
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)		-	_____	20
		=	_____	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%	=	<input type="text"/>	29
Amount from line 29	_____	x	94.2857%	=	<input type="text"/>	30
Line 29 minus line 30	_____			=	<input type="text"/>	31

Line 24 minus line 30. _____ 32

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

Line 27 minus line 31. _____ 33

Enter this amount, in dollars and cents, on **line 22200** of your return.

Enter the amount from line 21 from the previous page. _____ 34

Enter this amount, in dollars and cents, on **line 42100** of your return.

Amount from line 34	_____	x	94.2857%	=	<input type="text"/>	35
Line 34 minus line 35	_____			=	<input type="text"/>	36

Amount from line 35	_____	x	50%	=	<input type="text"/>	37
Add lines 36 and 37.	_____			=	<input type="text"/>	38

Add lines 24 and 37. _____ 39

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

Add lines 27 and 38. _____ 40

Enter this amount, in dollars and cents, on **line 22200** of your return.

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. 45,013|37 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		45,013 37				2
Line 2 minus line 3 (cannot be negative)	- 0 00	- 44,740 00	- 89,482 00	- 150,000 00	- 220,000 00	3
	=	= 273 37	=	=	=	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
	=	= 25 01	=	=	=	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	=	= 2,284 01	=	=	=	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	+	1,301 32 •19
Amount from line 31000 of your return	58280	+	•20
Employment insurance premiums:			
Amount from line 31200 of your return	58300	+	470 65 •21
Amount from line 31217 of your return	58305	+	•22
Adoption expenses (maximum \$13,156 per child)	58330	+	23
Add lines 19 to 23.		=	1,771 97 ▶ + 1,771 97 24
Line 18 plus line 24		=	12,554 97 25

Continue on the next page.

Protected B when completed

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

Amount from line 25 of the previous page				12,554	97	26
Pension income amount	(maximum \$1,491)	58360	+			27
Line 26 plus line 27			=	12,554	97	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.			=	12,554	97	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.			=	12,554	97	35
Medical expenses: Read line 58689 of your Ontario Information Guide.		58689				36
Enter whichever is less : \$2,440 or 3% of the amount on line 23600 of your return		-				37
Line 36 minus line 37 (if negative, enter "0")			=			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		41
Ontario non-refundable tax credit rate			x	5.05%		42
Line 41 multiplied by the percentage from line 42		58840	=	634	03	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						47
Enter this amount on line 51.				Ontario non-refundable tax credits	61500	47
					634	03

Part C – Ontario tax

Ontario tax on taxable income from line 8				2,284	01	48
Ontario tax on split income (complete Form T1206)		61510	+			49
Line 48 plus line 49			=	2,284	01	50
Ontario non-refundable tax credits from line 47			-	634	03	51
Line 50 minus line 51 (if negative, enter "0")			=	1,649	98	52
Ontario minimum tax carryover:						
Amount from line 52 above		1,649	98			53
Ontario dividend tax credit (use Worksheet ON428)		61520	-			54
Line 53 minus line 54 (if negative, enter "0")			=	1,649	98	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")			=	1,649	98	58

Continue on the next page.

Part C – Ontario tax (continued)

Amount from line 58 of the previous page			1,649	98	59
Ontario surtax:					
Amount from line 59 above	1,649	98			60
Ontario tax on split income from line 49	-				61
Line 60 minus line 61 (if negative, enter "0")	=	1,649	98		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
Line 59 plus line 65		=		=	1,649 98
Ontario dividend tax credit from line 54				-	.67
Line 66 minus line 67 (if negative, enter "0")		=		=	1,649 98
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		=		=	1,649 98

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
Amount from line 74 above	249	× 2 =		498	00
Amount from line 70 above			-	1,649	98
Line 75 minus line 76 (if negative, enter "0")	Ontario tax reduction	=		0	00
Line 70 minus line 77 (if negative, enter "0")				=	1,649 98
Provincial foreign tax credit (complete Form T2036)				-	
Line 78 minus line 79 (if negative, enter "0")				=	1,649 98

Continue on the next page.

Part C – Ontario tax (continued)

Amount from line 80 of the previous page		1,649	98		81
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)	62140	-			82
Line 81 minus line 82 (if negative, enter "0")		=	1,649	98	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")			=	1,649	85
Ontario health premium (complete the chart below)			+	450	86
Line 85 plus line 86					
Enter this amount on line 42800 of your return.	Ontario tax		=	2,099	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	[] - \$20,000 = [] x 6% =		[]
more than \$25,000 but not more than \$36,000	▶	▶	\$300
more than \$36,000 but not more than \$38,500	[] - \$36,000 = [] x 6% = [] + \$300 =		[]
more than \$38,500 but not more than \$48,000	▶	▶	\$450
more than \$48,000 but not more than \$48,600	[] - \$48,000 = [] x 25% = [] + \$450 =		[]
more than \$48,600 but not more than \$72,000	▶	▶	\$600
more than \$72,000 but not more than \$72,600	[] - \$72,000 = [] x 25% = [] + \$600 =		[]
more than \$72,600 but not more than \$200,000	▶	▶	\$750
more than \$200,000 but not more than \$200,600	[] - \$200,000 = [] x 25% = [] + \$750 =		[]
more than \$200,600	▶	▶	\$900

See the privacy notice on your return.



Low-income Individuals and Families Tax (LIFT) Credit

**Schedule ON428-A
2020**

Protected B when completed

To find out if you are eligible for the Low-income individuals and families tax (LIFT) credit, see the Ontario Information Guide in your tax package.

Complete this schedule and **attach a copy** to your return.

Calculating your maximum allowable credit

Amount from line 10100 of your return		29,789		34	1
Amount from line 10400 of your return	+				2
Line 1 plus line 2		29,789		34	3
Applicable rate	x		5.05%		4
Line 3 multiplied by the percentage from line 4				850	5
					(maximum \$850)

Calculating your adjusted net income

Amount from line 23600 of your return		45,013		37	6
Amount from line 21300 of your return	+				7
Amount of registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+				8
Add lines 6 to 8.		45,013	▶	37	9
Amount from line 11700 of your return					10
Amount of RDSP income included on line 12500 of your return	+				11
Line 10 plus line 11			▶		12
Line 9 minus line 12 (if negative, enter "0")					13
Your adjusted net income	=	45,013		37	

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

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

Part A – Calculating the credit for single individuals

Amount from line 5 above		(maximum \$850)		850	14
Amount from line 13 above		45,013		37	15
Individual income threshold	-	30,000		00	16
Line 15 minus line 16 (if negative, enter "0")		15,013		37	17
Applicable rate	x		10%		18
Line 17 multiplied by the percentage from line 18		1,501	▶	34	19
Line 14 minus line 19 (if negative, enter "0")				1,501	19
				000	20

Enter the amount from line 20 on **line 62140** of your Form ON428.

Continue on the next page.

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

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

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** **4,800.00**

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** |

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
651 New Liskeard Cresce Nepean	K2J 0N3	6	4,800.00	<input type="checkbox"/>	Xavier Renart

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.

Tax returns checklist for 2020

Name: Srol Riden

SIN: 526-297-056

Date of birth: 03-08-1983 Age: 37

IDENTIFICATION

New tax spouse DD-MM-YYYY

Taxpayer separated during the year DD-MM-YYYY

Taxpayer became widowed DD-MM-YYYY

Date of death DD-MM-YYYY

Immigrant – Date of entry in Canada DD-MM-YYYY

Emigrant – Date of departure from Canada DD-MM-YYYY

– List of properties by an emigrant of Canada (*T1161*)

– Deemed disposition of property (*T1243*)

– Election to defer the payment of tax (*T1244*)

– Election to report deemed dispositions (*T2061A*)

Word income

Non-Resident

Date of bankruptcy DD-MM-YYYY

Date of moving in 2020 DD-MM-YYYY

New address

– Eligible for home buyers' amount (first-time home buyers)

– Disposition of a principal residence

Telephone or cell number

Email address

Elections Canada

Indian – Income exempt under the Indian Act (*T90*)

Foreign property was more than CAN\$100,000 (*T1135*)

Prison

Enrolled in direct deposit

INCOME

Employment income (*T4*)

– Wage-loss replacement contributions

– Retiring allowances

– Deferred security options benefits (*T1212*)

Old age security pension (*T4A(OAS)*)

CPP/QPP benefits (*T4A(P)*)

Other pension and superannuation (*T4A*)

Income from RRIF (*T4RIF*)

Income from RRSP (*T4RSP*)

Amounts from a spousal RRSP, RRIF or SPP (*T2205*)

Elected split-pension amount (*T1032*)

– Election to remove pension income splitting for GIS (decease of spouse)

Employment insurance and other benefits (COVID-19 income support) (*T4E*)

Dividends, interest, foreign income (*T5*)

– Transfer all taxable dividends received by the spouse

Investment income (without slip), interest on refund, etc.

Rental income and expenses

– Election of change in use of the property (sub. 45(2) ITA)

– Cost incurred for work on an immovable

– Automobile expenses (log book)

Capital gains (*T5008*, etc)

– Election of change in use of the property (sub. 45(3) ITA)

Capital losses (*T5008*, etc)

– Request for loss carryback

Support payments received

Distributions from a trust (*T3*)

Partnership (*T5013*)

Income subject to the split income rules (*T1206*)

Business income and expenses

– Internet business activities

– Acquisition of depreciable property (acquisition dates)

– Automobile expenses (log book)

– Business-use-of-home

Farming income and expenses

– Internet business activities

– Acquisition of depreciable property (acquisition dates)

– Main source of income

Fishing income and expenses

– Internet business activities

– Acquisition of depreciable property (acquisition dates)

– Main source of income

Workers' compensation benefits (*T5007*)

Social assistance payments (*T5007*)

Other income (scholarships, research grants, COVID-19 support, etc.)

Retroactive lump-sum payment (*T1198*)

DEDUCTIONS

RRSP contribution receipt (rest of year 2020)

RRSP contribution receipt (first 60 days of 2021)

Unused RRSP contributions (as shown on latest notice of assessment)

RRSP excess contributions (*T1-OVP*)

HBP

LLP

Pension adjustment reversal (PAR) (*T10*)

Deduction for elected split-pension amount (*T1032*)

Annual union, professional, or like dues

Child care expenses (*Receipts*)

ABIL

Moving expenses (*T1-M*)

Support payments made and arrears

Carrying charges and interest expenses (investment income summary)

Employment expenses

– Declaration of conditions of employment (*T2200, T2200S*)

– Automobile expenses (log book)

– Business-use-of-home

Northern residents deductions (*T2222*)

Other deductions

Additional deductions

TAX CREDITS

Home accessibility expenses

Disability amount (for the taxpayer)

Disability amount transferred from a dependant

Spouse with an impairment in physical or mental functions (*Schedule 5*)

Dependants with an impairment in physical or mental functions (*Schedule 5*)

Amounts transferred from spouse or common-law partner (*Schedule 2*)

Certificate for volunteer firefighters

Certificate for search and rescue volunteers'

Interest paid on your student loans

Tuition expenses (*T2202, TL11A, TL11C*)

– Canada training credit

Tuition amount transferred from a child

Medical expenses

Donations and gifts

Logging tax credit

Adoption expenses

Digital news subscription expenses

Federal political contribution

Eligible educator school supply tax credit

Labour-sponsored funds tax credit

Employee and partner GST/HST and QST rebate

Climate action incentive (*Schedule 14*)

– Supplement for residents of small and rural communities

ONTARIO TAX CREDITS

Caregiver amount

Disability amount transferred from a dependant

Amounts transferred from spouse or common-law partner (*Schedule ON(S2)*)

Community food program donation tax credit for farmers

Seniors' public transit tax credit

Political contribution tax credit

Focused flow-through share tax credit (*T1221*)

ONBEN - Energy and property tax credit (*OEPTC*)

ONBEN - Northern Ontario energy credit (*NOEC*)

ONBEN - Senior homeowners' property tax grant (*OSHPTG*)

Tax credits for self-employed individuals

Apprenticeship training tax credit

Co-operative education tax credit

Advance payments

Canada workers benefit (*RC210*)

Instalments

Federal instalments

Medical expenses checklist for 2020

Name: Srol Riden

SIN: 526-297-056

Specific medical expenses

(Box will automatically be ticked if appropriate entry is made in the software)

	Prescription needed?	Certification in written needed?	Form T2201 needed?
<input type="checkbox"/> 1 Premiums paid by the employee to private health insurance plans (T4 box 85)	No	No	No
<input type="checkbox"/> 2 Quebec prescription drug insurance plan premium paid for 2019	No	No	No
<input type="checkbox"/> 3 Attendant care expenses	No	T2201 or written certification	T2201 or written certification
<input type="checkbox"/> 4 Fees for a residential and long-term care centre	No	T2201 or written certification	T2201 or written certification
<input type="checkbox"/> 5 Fertility-related procedures	No	No	No
<input type="checkbox"/> 6 Moving expenses (more functional dwelling)	No	No	No
<input type="checkbox"/> 7 Renovation expenses of an eligible dwelling (home accessibility)	No	No	No
<input type="checkbox"/> 8 Travel expenses (at least 40 km from home to get medical services not available near home)	No	No	No
<input type="checkbox"/> 9 Van adapted for wheelchairs	No	No	No

Other eligible medical expenses

(Tick manually if desired. This list is not exhaustive.)

<input type="checkbox"/> 21 Prescribed drugs, medications, and other substances	Yes	No	No
<input type="checkbox"/> 22 Dental care (dentist, dental hygienist)	No	No	No
<input type="checkbox"/> 23 Vision care (optometrist, eyeglasses, contact lenses, other devices)	Yes, for vision devices	No	No
<input type="checkbox"/> 24 Premiums paid by the employee to private health insurance plans (no box 85 on T4) - see last pay slip for 2020 or other documents	No	No	No
<input type="checkbox"/> 25 Ambulance transportation costs	No	No	No
<input type="checkbox"/> 26 Dentures, dental implants, denturist, dental mechanic, denturologist	No	No	No
<input type="checkbox"/> 27 Fees for filling out Form T2201 or other certificates	No	No	No
<input type="checkbox"/> 28 Gluten-free food products (celiac disease)	No	Yes	No
<input type="checkbox"/> 29 Guide dogs, other service animals (cost, care and maintenance)	No	No	No
<input type="checkbox"/> 30 Hospital services	No	No	No
<input type="checkbox"/> 31 Laboratory procedures or services	Yes	No	No
<input type="checkbox"/> 32 Medical tests	Yes	No	No
<input type="checkbox"/> 33 Vaccines	Yes	No	No

Reference: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/lines-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return.html>

Authorized medical practitioners

(Tick manually if desired. This list is not exhaustive.)

	AB	BC	MB	NB	NL	NS	NT	NU	ON	PE	QC	SK	YT
<input type="checkbox"/> 51 Acupuncturist	✓	✓			✓				✓		✓		
<input type="checkbox"/> 52 Audiologist	✓	✓	✓	✓	✓				✓		✓	✓	
<input type="checkbox"/> 53 Chiropracist			✓	✓					✓				
<input type="checkbox"/> 54 Chiropractor	✓	✓	✓	✓	✓				✓	✓	✓	✓	✓
<input type="checkbox"/> 55 Criminologist (psychotherapy)											✓		
<input type="checkbox"/> 56 Dietician	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	
<input type="checkbox"/> 57 Hearing aid practitioner	✓	✓	✓		✓						✓		
<input type="checkbox"/> 58 Homeopath									✓				
<input type="checkbox"/> 59 Kinesiologist									✓				
<input type="checkbox"/> 60 Marriage and family therapist											✓		
<input type="checkbox"/> 61 Midwife	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	
<input type="checkbox"/> 62 Naturopath	✓	✓	✓	✓	✓	✓			✓		✓	✓	
<input type="checkbox"/> 63 Nurse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<input type="checkbox"/> 64 Occupational therapist	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	
<input type="checkbox"/> 65 Optician	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	
<input type="checkbox"/> 66 Osteopath											✓	✓	
<input type="checkbox"/> 67 Pharmacist	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<input type="checkbox"/> 68 Physician	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<input type="checkbox"/> 69 Physiotherapist or physical therapist	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	✓
<input type="checkbox"/> 70 Phytotherapist											✓	✓	
<input type="checkbox"/> 71 Podiatrist	✓	✓	✓	✓					✓		✓	✓	
<input type="checkbox"/> 72 Professional technologist in orthoses/prostheses											✓		
<input type="checkbox"/> 73 Psychoeducator											✓		
<input type="checkbox"/> 74 Psychologist	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
<input type="checkbox"/> 75 Registered massage therapist		✓		✓	✓				✓				
<input type="checkbox"/> 76 Registered nutritionist	✓			✓		✓					✓		
<input type="checkbox"/> 77 Registered psychotherapist									✓				
<input type="checkbox"/> 78 Respiratory therapist	✓		✓	✓	✓	✓			✓		✓	✓	
<input type="checkbox"/> 79 Sexologist											✓		
<input type="checkbox"/> 80 Social worker	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	
<input type="checkbox"/> 81 Speech language pathologist	✓	✓	✓	✓	✓	✓			✓	✓	✓	✓	
<input type="checkbox"/> 82 Surgeon	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<input type="checkbox"/> 83 Traditional chinese medicine practitioner		✓							✓				
<input type="checkbox"/> 84 Vocational guidance counsellor (psychotherapy)											✓		

Reference: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/lines-33099-33199-eligible-medical-expenses-you-claim-on-your-tax-return/authorized-medical-practitioners-purposes-medical-expense-tax-credit.html>

Worksheet for the return

T1-2020

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

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

Line 13000 – Other income

[67] Non-eligible retiring allowances		8,018 90
Total =		8,018 90

Line 30000 – Basic personal amount

If your net income at line 23600 of your return is **more than \$150,473**, but **less than \$214,368**, complete the following calculation to determine how much to claim on line 30000 of your return. Otherwise, follow the instructions above line 30000 of your return.

Minimum amount				12,298 00	1
Additional amount		931 00	2		
Your net income from line 23600 of your return	45,013 37		3		
Base amount	- 150,473 00		4		
Line 3 minus line 4	= 0 00		5		
Line 5 divided by \$63,895	= 0.0000		6		
Multiply line 6 by \$931	= 0 00	▶ -	0 00	7	
Line 2 minus line 7		=	931 00	▶ +	931 00
Add lines 1 and 8.					9
Enter this amount on line 30000 of your return.		(maximum \$13,229)		=	13,229 00

Line 43700 – Income tax deducted

T4 Intouch Insight Systems Inc.		5,396 58
T4E		544 00
Total income tax deducted		
Enter this amount on line 43700 of your return		= 5,940 58

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.	45,013		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.	= 45,013	=	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").	= 45,013	=	8
Add the amounts from line 8 in column 1 and column 2 (if applicable)	Adjusted family net income		= 45,013

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

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.	4,800	x 20% =	960		20
Property tax paid in Ontario for 2020. Enter the amount from box 61120 in Part A of Form ON-BEN.			+	0	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.			=	960	23
1. Energy Component:					
Long term care home					
Enter the amount from box 61230 in Part A of Form ON-BEN.	0	x 20% =		0	24
Home energy costs on a reserve Enter the amount from box 61210 in Part A of Form ON-BEN.			+	0	25
Enter your occupancy cost amount from line 23.			+	960	26
Add lines 24, 25 and 26.			=	960	27
Student residence from line 22.			-		28
Line 27 minus line 28.			=	960	29
Enter the amount from line 29 or \$243 , whichever is less .			=	243	30
2. Property Tax Component:					
Occupancy cost from line 23.	960	x 10% =		96	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 .			▶	96	32
If under 64 years of age: Enter \$61 .					
If 64 years of age or older: Enter \$517 .			▶	61	33
Add lines 32 and 33.			=	157	34
Enter the amount from line 23 or line 34, whichever is less .			=	157	35

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

Add lines 30 and 35. **Energy and property tax components** = 400|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 45,013|37 - **24,332|00**) × 2% (if negative, enter "0") ▶ - 413|63 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)	=	0 00	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. = 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

Multiply line 50 by line 51. = 50

Line 47 minus line 52. (if the result is not more than \$2, enter "0"). = 51

Estimated Northern Ontario Energy Credit (NOEC) = 52

D – Estimated Ontario Trillium Benefit (OTB) per month

Estimated Ontario Sales Tax Credit (OSTC) (line 19). = 0|00 54

Estimated Ontario Energy and Property Tax Credit (OEPTC) (line 46). + 0|00 55

Estimated Northern Ontario Energy Credit (NOEC) (line 53). + 0|00 56

Add lines 54, 55 and 56. = 0|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

Estimated Ontario Trillium Benefit (OTB) per month = 0|00 59

July 2021	0 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**). = 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

Own plan - Contributions made during the year 2020

Issuer's name

Primerica	+	250
Own plan - Contributions made during the year 2020	=	250

Own plan - Contributions made during January and February 2021

Issuer's name

Primerica	+	50
Own plan - Contributions made during January and February 2021	=	50

Table A - RRSP/PRPP contributions available for 2020

	Own plan	Spousal plan	Total	
Contributions made during the year 2020	250		250	1
Contributions made during January and February 2021	+	+	+	2
	50		50	
Contributions made to the SPP during the year 2020	+	+	+	3
Contributions made to the SPP during January and February 2021	+	+	+	4
Total contributions made for 2020	=	=	=	5
	300	0	300	
Plus:				
Undeducted premiums (previous years)				6
Undeducted premiums (January and February 2020)	+	+	+	7
Undeducted contributions	=	=	=	8
	0	0	0	
Less:				
Refund of excess contributions	0	0	0	9
Designated repayment-HBP/LLP (Tables H and K)	+		+	10
	0		0	
Total reduction	=	=	=	11
	0	0	0	
Total RRSP/PRPP contributions available for 2020	300	0	300	12

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

Eligible amount for 2020	30,553	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	=	5
	30,553	
Maximum RRSP/PRPP deduction limit in 2020	30,553	6

Table C - Calculation of RRSP/PRPP deduction in 2020

Contributions available for RRSP/PRPP deduction (table A, line 12)	300	
Maximum RRSP/PRPP deduction limit in 2020 (table B, line 6)	30,553	
RRSP/PRPP deduction before transfers	300	1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 20800)	=	3
	300	

Registered Retirement Savings Plan Schedule (continued)

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)				29,789	1	
Union, professional or like dues (line 21200)	-				2	
Employment expenses (line 22900)	-				3	
Subtotal (employment income)	=			29,789	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	=			29,789	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	=			29,789	19	
Amount from line 19	29,789	x 18%	▶	=	5,362	A
RRSP/PRPP dollar limit for 2021		=			27,830	B
Enter the amount from line A or B, whichever is less					5,362	20
Total pension adjustment (PA) from 2020	-					21
Maximum RRSP/PRPP deduction in 2021 before PSPA	=				5,362	22

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

Unused Room for 2020 (table B, line 5)				30,553	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-			300	2
2021 net PSPA (from RPP administrator's statement)	-				3
Eligible RRSP/PRPP Room	=			30,253	4
Maximum RRSP/PRPP deduction in 2021 based on 2020 earned income (table D, line 22)	+			5,362	5
Maximum RRSP/PRPP deduction limit for 2021	=			35,615	6

Table G - Calculation of RRSP/PRPP contribution limit 2021

Maximum RRSP/PRPP deduction limit for 2021 (table E, line 6)				35,615	1
Undeducted premiums (table F, line 3)	-				2
RRSP/PRPP contribution limit for 2021	=			35,615	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)	29,789	34	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	= 29,789	34

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.	+	250	00
Canada training credit claimed in 2020 (line 45350)	-		12
Line 10 plus line 11 minus line 12.	=	250	00
Lifetime maximum amount		5 000	00
Total Canada training credit claimed in the previous years	-		15
Line 14 minus line 15.	=	Lifetime maximum amount available	5,000
Enter the amount from line 13 or line 16, whichever is less.			
Canada training credit limit for 2021			250

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	4,315	26	1
Revised refundable Quebec abatement	44000	-		2
Actual federal tax	42000	4,315	11	3
Actual refundable Quebec abatement	44000	+		4
Federal tax payable on the additional income	=	0	15	5
Additional income	÷	1,00		6
	x	100		7
Federal marginal tax rate	=	15 %		8

Provincial marginal tax rate

Revised provincial tax (including provincial tax payable on forms T2203 and T1206)	42800	2,100	07	1
Actual provincial tax	42800	2,099	98	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	45,013	37	1
Additional income		+	1,00	2
Revised federal taxable income	26000	=	45,014	37 3

Chart A – Revised federal tax

Revised taxable income	26000	45,014	37	1
Federal tax		6,752	16	2
Federal tax on split income (T1206)	40424	+		3
Add lines 2 and 3.	40400	=	6,752	16 4
Federal non-refundable tax credits	35000	-	2,436	90 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	=	4,315 26 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	=	4,315 26 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	=	4,315 26 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	=	4,315 26 23

Chart D – Revised Ontario tax and credits

Revised taxable income	26000	45,014	37	100
Ontario tax on taxable income	48	2,284	10	110
Ontario tax on split income (T1206)	61510 +			130
Add lines 110 and 130	50 =	2,284	10	140
Ontario non-refundable tax credits	61500	634	03	150
Amount from line 150.	51	634	03	190
Line 140 minus line 190. If negative, enter 0.	52 =	1,650	07	200
Ontario minimum tax carryover	61540 -			205
Line 200 minus line 205. If negative, enter 0.	58 =	1,650	07	207
Amount for surtax purpose	62	1,650	07	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 00 350
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 00 360
Add lines 207 to 360.	66 =	1,650	07	370
Ontario dividend tax credit	61520 -			380
Line 370 minus line 380. If negative, enter 0.	68 =	1,650	07	400
Provincial additional tax for minimum tax purposes (T691)	69 +			411
Add lines 400 and 411	70 =	1,650	07	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 -	1,650	07	622
Line 621 minus line 622. If negative, enter 0.		Ontario tax reduction	77 -	0 00 700
Line 412 minus line 700. If negative, enter 0.	78 =	1,650	07	800
Provincial foreign tax credit (T2036)	79 -			1000
Line 800 minus line 1000. If negative, enter 0.	80 =	1,650	07	1150
Low-income individuals and families tax (LIFT) credit (ON428-A)	62140 -			1155
Line 1150 minus line 1155. If negative, enter 0.	83 =	1,650	07	1325
Community food program donation tax credit for farmers	84 -			1350
Line 1325 minus line 1350. If negative, enter 0.	85 =	1,650	07	7510
Ontario Health Premium	86 +	450	00	8000
Add lines 7510 and 8000.		Revised Ontario tax	42800 =	2,100 07 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	2021-03-08
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	ON	Telephone Area Code	613
Postal Code	K0B1R0	Telephone Local Number	2764492
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	526297056	Current Province of Residence	
Date of Birth	1983-08-03	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]	01
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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			srol.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	000000000
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	29789	Employment income from T4 slips
11900	7584	Employment insurance and other benefits
13000	8018	Other income
15000	45392	Total income (or loss)
20800	300	RRSP deduction
22215	7887	Deduction for CPP/QPP enhanced contributions
26000	45013	Taxable income
30000	13229	Basic personal amount

Continued on next page

Field	Value	Description
40600	431511	Federal tax
41700	431511	Net federal tax before CWB advance payments and special taxes
42800	209998	Provincial or territorial tax
43500	641509	Total payable
43700	594058	Total income tax deducted
44800	3832	CPP overpayment
45110	33000	Climate action incentive
48500	10619	Balance owing
31200	47065	Employment insurance premiums
31260	1245	Canada employment amount
33500	16245	Gross non-refundable tax credits before donations and gifts
33800	2436	Non-refundable tax credits before donations and gifts
35000	2436	Total federal non-refundable tax credits
24500	300	Total RRSP, SPP, and PRPP contributions
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)
61100	4800	Total rental payments (ON-BEN, MB479)
58040	10783	Basic personal amount
58240	130132	Canada or Quebec pension plan contributions
58300	47065	Employment insurance premiums
58800	12554	Add lines 58040 to 58640 and line 58769 of provincial Form 428
58840	634	Provincial non-refundable tax credits before donations and gifts
61500	634	Provincial or territorial non-refundable tax credits
30800	130132	CPP contributions through employment income
54780	29789	E.I. insurable earnings
53450	15602	Income with tax withheld
50339	29789	Total CPP pensionable earnings
50340	141851	Total CPP contributions withheld
50280	47065	Total employment insurance premiums

Summary of carryforward amounts to 2021



Name: **Srol Riden**

SIN: 526-297-056

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	5,362	RRSP schedule (Table D)
Room from previous years	30,253	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	250	In-house schedule line 17
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 132
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479
Alberta investor tax credit (AITC)		AB428
Nova Scotia venture capital tax credit		T224 line 7
Nova Scotia innovation equity tax credit		T225 line 6

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

Summary of information slips - 2020

T4E

Exchange

1	T4E	
	Box	Amount Share: 100.00%
Total benefits paid	14	7,584 00
Regular and other benefits paid	15	4,584 00
Federal income tax deducted	22	544 00
COVID-19 payment amount		3,000 00

Employment income summary – 2020

Employer Name: **Intouch Insight Systems Inc.**

T4

Province of employment: **Ontario**

STATEMENT OF REMUNERATION PAID

Employment income - line 10100

14	29,789	34
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Employee's CPP contributions - line 30800

16	1,418	51
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Employee's QPP contributions - line 30800

17		
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Employee's EI premiums - line 31200

18	470	65
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RPP contributions - line 20700

20		
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Income tax deducted - line 43700

22	5,396	58
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EI insurable earnings

24	29,789	34
----	--------	----

CPP pensionable earnings

26	29,789	34
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QPP pensionable earnings

26		
----	--	--

Board and lodging
(included in box 14)

30		
----	--	--

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		
----	--	--

Employment commissions - line 10120

42		
----	--	--

Canadian Forces personnel
& police deduction - line 24400

43		
----	--	--

Union dues - line 21200

44		
----	--	--

Charitable donations - line 34900

46		
----	--	--

Pension adjustment - line 20600

52		
----	--	--

Provincial parental insurance plan

55		
----	--	--

PPIP insurable earnings

56		
----	--	--

Eligible retiring
allowances line 13000

66		
----	--	--

Non-eligible retiring
allowances line 13000

67	8,018	90
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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		
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Emergency services
volunteer allowance

87		
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