



Volunteer Training

Frequent Client Scenarios

Part 1

Important note

This online training is for CVITP volunteers **only**. Do **not** share it with anyone not participating in the CVITP.

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Volunteer training

Whether you are a new or returning volunteer, your contribution is valued by your community and your affiliated organization.

To help eligible individuals file their Income Tax and Benefit Return, you need a basic understanding of how to complete simple tax returns.

This training is a good start to get you ready for your role. Let's begin!

Before you begin

Learn about your roles and responsibilities, your registration requirements, and how to use this training.

Income tax basic concepts

Learn about the basic concepts of income tax, benefits and credits.

UFile overview

Learn about the UFile CVITP tax preparation software and its different functionalities.

Preparing income tax returns: before, during and after

Learn the different steps involved with all aspects of completing an income tax return, such as what supplies are required, how to complete and transmit the return and what to do after the return has been completed.

Auto-fill my return

Learn how to use Auto-fill my return when preparing tax returns.

Overview of what's new

Learn about the latest program and tax-related updates.

Frequent client scenarios

Learn more about the most common tax situations encountered at free tax clinics, along with screen-by-screen software instructions for preparing these types of returns and example scenarios to practice with.

Resources

Need help? Find helpful links, contacts, forms and other information that may be useful when volunteering at a free tax clinic.

Community Volunteer Income Tax Program**Important note:****CVITP Virtual clinics - Guidelines and resources for volunteers**

The CRA will continue to support organizations that want to host free virtual tax clinics in the 2022 filing season. Therefore, the modifications made to the regular processes can continue to be used. The following guidelines have been developed to help you through the process of completing tax returns over the telephone, by video conference, or via modified drop-off clinic type.

Guidelines for volunteers:

- [Video conferencing](#)
- [Telephone](#)
- [CVITP Modified Drop-off Clinics](#)

All volunteers participating in virtual clinics must familiarize themselves with the guidelines **before** preparing an individual's tax return.

Please note that the existing [Volunteer responsibilities](#) still apply.

Note: To protect taxpayer information, please be mindful of your surroundings when speaking with individuals, especially when other people are present in your home or you have technological devices such as Google Home or Alexa. The documents are for the exclusive use of CVITP organizations and volunteers participating in virtual clinics. Please do not share the documents with anyone outside the CVITP.

Note

Offline use may impact the intended learning experience as it restricts access to additional information and hyperlinks.

Important note

Please note that the volunteer training can be updated at any time. To be sure you **always use the most up-to-date PDF documents available on this site**, refer to the **dates** found beside the PDF hyperlinks and inside the documents.

Important note

In instances where the information provided in this volunteer training may vary from content found on canada.ca/taxes, the content found on canada.ca/taxes takes precedence.

Frequent client scenarios

Not sure where to begin?

Your community organization may serve specific clientele, for example, students. To help you determine which Frequent client scenario(s) you should review, speak to your community organization's coordinator to confirm if specific clientele(s) are assisted at their free tax clinics.

Adults 65 years and older

Learn how to complete a tax return for adults 65 years and older and the benefits they may claim.

CRA and COVID-19

Learn how to report and claim COVID-19 related payments and deductions.

Climate Action Incentive

Learn how to claim the refundable Climate Action Incentive credit.

Families

Learn how to complete a tax return for an individual with a partner or dependant, and the credits and benefits they may claim.

Incarcerated individuals

Learn how being incarcerated could affect an individual's benefits and credits.

Indigenous peoples

Learn how to report exempt income for Indigenous peoples.

Medical expenses

Learn how to claim medical expenses for eligible individuals.

Community Volunteer Income Tax Program**Newcomers**

Learn how to complete a tax return for newcomers to Canada.

Northern residents

Learn how to claim deductions for northern residents living in prescribed zones.

Persons with disabilities

Learn how to claim the federal disability tax credits for persons with disabilities.

Students

Learn how to complete a tax return for students.

Sale of a principal residence

Learn how to report the sale of a principal residence for eligible individuals.

Social assistance recipients

Learn how to complete a tax return for individuals or married and common-law couples receiving social assistance payments.

T4A slip and income in box 048

Learn how to complete a tax return for individuals with a T4A slip with income in box 048.

Workers

Learn how to prepare tax returns for individuals with employment-related income.

Adults 65 years and older

Before you start

The most common income sources for adults 65 years and older are:

- old age security
- pension or superannuation

Some of the most common tax slips an adult 65 years or older may bring to a tax clinic include:

- T4A(OAS), Statement of Old Age Security (includes the guaranteed income supplement amounts)
- T4A(P), Statement of Canada Pension Plan Benefits (CPP) or Quebec Pension Plan (QPP) payments
- T4A, Statement of Pension, Retirement, Annuity, and Other Income

Need to know

A T4A(OAS) indicates the amount of old age security pension and net federal supplements, if applicable, received by an individual in the calendar year.

[Old Age Security](#) pension is a taxable federal pension paid every month to individuals aged 65 and over who meet the Canadian legal status and residence requirements.

The amount of **taxable pension paid** is shown in **box 18**. This slip indicates that the individual received \$6,000 of taxable pension.

Canada Revenue Agency / Agence du revenu du Canada		Statement of Old Age Security / Relevé de la sécurité de la vieillesse						T4A(OAS)	
Year / Année	18 Taxable pension paid / Versement de pension imposable	19 Gross pension paid / Versement brut de pension	20 Overpayment recovered / Paiement en trop recouvré	21 Net supplements paid / Versement net des suppléments	22 Income tax deducted / Impôt sur le revenu retenu	23 Quebec income tax deducted / Impôt sur le revenu du Québec retenu			
	6,000.00			8,500.00					
Issued by: Service Canada / Émis par: Service Canada					12 Social insurance number / Numéro d'assurance sociale				
					13 Old Age Security number / Numéro de la Sécurité de la vieillesse				
T4A(OAS) (19) / SC ISP-0137 nat (ITC)					See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.				
Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.					Canada				

Community Volunteer Income Tax Program

The [Guaranteed Income Supplement](#), or GIS, is a monthly non-taxable benefit provided to old age security (OAS) recipients who have a modest income and live in Canada. Other residency criteria and income threshold requirements must also be met.

GIS and OAS benefits are adjusted quarterly based on the consumer price index (CPI). Annual renewal is generally automatic, as long as the federal income tax return is filed on time.

The amount received in the year is included in **box 21**, under **Net supplements paid**.

The slip in this example indicates that the individual has received \$8,500 of net federal supplements.

The [Allowance](#) is also a monthly non-taxable benefit. It is available to individuals aged 60 to 64 who have a modest income, are the spouse or common-law partner of a guaranteed income supplement recipient and live in Canada. Other residency criteria and income threshold requirements must also be met. The amount received will also appear in **box 21**, under **Net supplements paid**.

The [Allowance for the Survivor](#) is another non-taxable benefit available to individuals aged 60 to 64 who have a modest income, live in Canada, and whose spouse or common-law partner has died. Other residency criteria and income threshold requirements must also be met. The amount received will also appear in **box 21**, under **Net supplements paid**.

Canada Revenue Agency / Agence du revenu du Canada		Statement of Old Age Security / Relevé de la sécurité de la vieillesse				T4A(OAS)	
Year / Année	18 Taxable pension paid / Versement de pension imposable	19 Gross pension paid / Versement brut de pension	20 Overpayment recovered / Paiement en trop recouvré	21 Net supplements paid / Versement net des suppléments	22 Income tax deducted / Impôt sur le revenu retenu	23 Quebec income tax deducted / Impôt sur le revenu du Québec retenu	
	6,000.00			8,500.00			
Issued by: Service Canada / Émis par : Service Canada					12 Social insurance number / Numéro d'assurance sociale		
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T4A(OAS) (19) / SC ISP-0137 nat (ITC)					See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.		
Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.					Canada		

[Canada Pension Plan](#) (CPP) or [Quebec Pension Plan](#) (QPP) payments are reported on the T4A(P) slip. Box 20, taxable CPP or QPP benefits, represents the amount of Canada or Quebec pension benefits the individual received in the year, which are considered to be taxable income.

The T4A(P) shows the benefits received, broken down by type.

Community Volunteer Income Tax Program

In this example, the individual received \$2,500 in retirement benefits shown in **box 14** and \$1,000 in disability benefits shown in **box 16**. The sum of the total benefits received is shown in **box 20** under taxable CPP benefits.

The total taxable CPP benefits received are \$3,500, and the \$200 for **income tax deducted** is shown in **box 22**.

Canada Revenue Agency / Agence du revenu du Canada		Statement of Canada Pension Plan Benefits / État des prestations du Régime de pensions du Canada				T4A(P)	
Year / Année	20 Taxable CPP benefits / Prestations imposables du RPC 3,500.00	21 Number of months – disability / Nombre de mois – invalidité 6	23 Number of months – retirement / Nombre de mois – retraite 6	22 Income tax deducted / Impôt sur le revenu retenu 200.00	12 Social insurance number / Numéro d'assurance sociale	13 Onset or effective date / Date de début ou d'entrée en vigueur	
Sent by: Service Canada / Envoyé par : Service Canada					14 Retirement benefit / Prestation de retraite 2,500.00		
					15 Survivor benefit / Prestation de survivant		
					16 Disability benefit / Prestation d'invalidité 1,000.00		
					17 Child benefit / Prestation pour enfant		
					18 Death benefit / Prestation de décès		
					19 Post-retirement benefit / Prestation après-retraite		
					Benefit number / Numéro de prestation		

Protected B when completed / Protégé B une fois rempli

T4A(P) (19)
SC ISP-0136 nat (ITC)

Attach this copy to your federal return.
Joignez cette copie à votre déclaration fédérale.

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.


Canada

Check the [screen-by-screen instructions section](#) on how to enter these amounts in UFile.

Other common sources of income for adults 65 years and older are **pension, superannuation, or annuity payments**. These amounts are reported on a T4A slip.

Recipients of these types of income may be eligible for a non-refundable tax credit called the **pension income amount (line 31400)**, which can help reduce some of their tax payable. Individuals might be able to claim up to \$2,000 if they reported eligible pension, superannuation, or annuity payments on line 11500, line 11600, or line 12900 of their return. UFile will automatically calculate this credit.

Community Volunteer Income Tax Program

Payer's name – Nom du payeur		 Canada Revenue Agency Agence du revenu du Canada		T4A Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources																													
Year Année		Pension or superannuation – line 11500 Prestations de retraite ou autres pensions – ligne 11500		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700																													
061	Payer's account number / Numéro de compte du payeur	016		022																													
Social insurance number Numéro d'assurance sociale		Lump-sum payments – line 13000 Palements forfaitaires – ligne 13000		Self-employed commissions Commissions d'un travail indépendant																													
012		018		020																													
Recipient's account number Numéro de compte du bénéficiaire		Annuities Rentes		Fees for services Honoraires ou autres sommes pour services rendus																													
013		024		048																													
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales		Other information (see page 2) Autres renseignements (voir à la page 2)																															
T4A (19) Protected B when completed / Protégé B une fois rempli		<table border="1"> <thead> <tr> <th>Box – Case</th> <th>Amount – Montant</th> <th>Box – Case</th> <th>Amount – Montant</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				Box – Case	Amount – Montant	Box – Case	Amount – Montant																								
		Box – Case	Amount – Montant	Box – Case	Amount – Montant																												

Other income, deductions, non-refundable tax credits to be considered

United States social security benefits

Individuals who receive United States social security benefits usually receive an SSA-1042-S-Social Security Benefit Statement.

Under the Canada-United States tax treaty, individuals can claim a deduction equal to 15% of their U.S. Social Security benefits. However, if the individual has been a resident of Canada and has received U.S. Social Security benefits continuously during the period starting before January 1, 1996, and ending in 2021, they can claim a deduction equal to 50% of the U.S. Social Security benefits received in 2021.

Important note

A tax return involving any other type of foreign pension income is not considered a simple tax situation.

Community Volunteer Income Tax Program**Pension income splitting**

Pension income splitting allows an individual to transfer up to 50% of their [eligible pension income](#) to their spouse. This may allow a couple to reduce the total amount of tax owed.

If an individual receiving pension meets all of the following requirements, they may be able to jointly elect, with their spouse or common-law partner, to split their eligible pension income.

Requirements:

- Married or in a common-law relationship and not separated for 90 days or more beginning in the tax year
- Both were residents of Canada on December 31 of the tax year
- They received pension income in the year that qualifies for the [pension income amount](#) or they were 65 years of age or older and they received certain qualifying amounts distributed from a retirement compensation arrangement (Box 17 of their T4A-RCA slips).

Note

Old age security payments and the Canada Pension Plan or Quebec Pension Plan benefits are not eligible for pension income splitting.

UFile will automatically calculate the most beneficial split and will also automatically generate form T1032, Joint Election to Split Pension Income. Print a form T1032 for each spouse, as they will need to sign each other's copies and retain them for their records.

Note

Only one joint election can be made per tax year. If both spouses have eligible pension income, UFile will optimally decide who will act as the transferring spouse, electing to allocate part of their eligible pension income to the receiving spouse.

For more information, see [pension income splitting](#).

Community Volunteer Income Tax Program

Non-refundable tax credits

Some non-refundable tax credits that adults 65 years and older may be entitled to claim include:

- the age amount (line 30100)
- the pension income amount (line 31400)
- the spouse or common-law partner amount (line 30300)

UFile will automatically calculate these amounts, if applicable.

The disability amount (for self) can be claimed if the individual has a [T2201 Disability Tax Credit Certificate](#) approved by the CRA. If the individual's disability tax credit (DTC) approval has expired, or if the individual is applying for the DTC for the first time, it is recommended that you do not claim the DTC when completing their return. Submit the DTC application separately.

For more information, see the [Persons with disabilities](#).

Contributing to CPP

Depending on age and working situation, some adults 65 years and older may be required to contribute to the CPP. At the same time, some may be eligible to opt-out.

Individuals between the age of 60 and 70, who are in receipt of Canada Pension Plan or Quebec Pension Plan benefits **and** earning employment income, are required to contribute to the CPP.

Individuals who are between the age of 65 and 70 who receive CPP or QPP retirement pension, have the option to stop contributing to the CPP by filing form [CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election](#). However, as a volunteer, it is not your role to give advice to individuals or to make a choice for them.

If an individual has questions about how this may affect their CPP entitlements in the future, they should call **Service Canada** at **1-800-277-9914**.

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Interview setup

- Select the **Interview setup** from the left side menu
- Check the box next to **Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)**
- Click **Next**

Note: This step is only required once, even if an individual has several different sources of pension income, as it will generate a **T4A and pension income** page in the left side menu where all pension income slips can be added and entered.

Community Volunteer Income Tax Program

T4A(OAS) - Old age security pension income

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☐ Interview setup
- ☒ T4A and pension income**
- ☐ Other income
- ☐ Other information slips
- ☐ Refund/balance owing
- ☐ Controls
- ☐ Other topics
- ☐ Where to enter ?

Pension and retirement income

If you earned income reported on a T4A slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under [Foreign income](#). For tips relating to pensions, [click here](#).

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

Pension income	
T4A - Pension, retirement, annuity, and other income (COVID-19 benefits)	+ ?
T4A(OAS) - Old age security pension income	+ ?
T4A(P) - Statement of Canada or Québec pension plan benefits	+ ?
T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA)	+ ?
T4RIF - Income from registered retirement income fund	+ ?
T4RSP - Income from registered retirement savings plan	+ ?
Split pension income with your spouse	+ ?
Prior years T1172 - amounts used to reduce the additional tax	+ ?

Enter foreign pensions under [Foreign income](#).

For tips relating to pensions, [click here](#).

Previous **Next**

- To report the amount from a T4A(OAS) slip, click **T4A and pension income** in the left side menu
- Click the + sign next to **T4A(OAS) – Old age security pension income**

Community Volunteer Income Tax Program

T4A(OAS)

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - T4 and employment income
 - T4A and pension income
 - T4A(OAS) old age security**
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
- Controls**
 - Other topics
- Where to enter ?**

T4A(OAS)

Please copy the amounts from your *T4A(OAS) - Old age security pension income slip* into the corresponding boxes below. If you do not have your slip, you may view it online on the Service Canada Website at: http://www.servicecanada.gc.ca/eng/online/tax_infoslips_msca.shtml.

Taxable pension paid	18	
Overpayment recovered	20	
Net supplements paid (negative value accepted)	21	
Federal income tax deducted	22	
Quebec income tax deducted	23	

Is this an amended slip? ?

Previous **Next**

- Enter the amounts from the individual's T4A(OAS) slip into the corresponding fields in UFile
- Click **Next**

Community Volunteer Income Tax Program

T4A(P) – Statement of Canada pension plan benefits

The screenshot shows the UFile 2021 CVITP interface. At the top, there are five steps: 1 Start, 2 Interview, 3 Review, 4 Tax Return, and 5 EFILE. The 'Interview' step is active. Below the steps, there's a 'Family Head' section with options to add spouse, add dependant, or delete selected. The left sidebar contains a list of categories: Identification, Current address, CRA questions, EFILE, Interview setup, T4A(OAS) old age security, Other income, Other information slips, Refund/balance owing, Controls, Other topics, and Where to enter?. The 'Interview setup' category is expanded, and 'T4A and pension income' is highlighted. The main area is titled 'Pension and retirement income' and contains instructions: 'If you earned income reported on a T4A slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under Foreign income. For tips relating to pensions, click here.' Below this, there's a list of pension types with a '+' sign and a '?' icon next to each. The 'T4A(P) - Statement of Canada or Québec pension plan benefits' item is highlighted. At the bottom, there are 'Previous' and 'Next' buttons.

1 Start
Get started with helpful information and tips

2 Interview
Enter your tax information, tax slips, etc.

3 Review
Review your results, view messages and more

4 Tax Return
View or print your complete tax return(s)

5 EFILE
File your tax return electronically

UFile 2021
CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☐ Interview setup
 - ☒ **T4A and pension income**
 - ☐ T4A(OAS) old age security
 - ☐ Other income
 - ☐ Other information slips
 - ☐ Refund/balance owing
- ☐ Controls
- ☐ Other topics
- ☐ Where to enter ?

Pension and retirement income

If you earned income reported on a T4A slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under [Foreign income](#). For tips relating to pensions, [click here](#).

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

T4A - Pension, retirement, annuity, and other income (COVID-19 benefits)	+ ?
T4A(OAS) - Old age security pension income	+ ?
T4A(P) - Statement of Canada or Québec pension plan benefits	+ ?
T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA)	+ ?
T4RIF - Income from registered retirement income fund	+ ?
T4RSP - Income from registered retirement savings plan	+ ?
Split pension income with your spouse	+ ?
Prior years T1172 - amounts used to reduce the additional tax	+ ?

Enter foreign pensions under [Foreign income](#).

For tips relating to pensions, [click here](#).

Previous **Next**

- Click **T4A and pension income** in the left side menu
- Click the + sign next to **T4A(P) – Statement of Canada or Québec pension plan benefits**

Community Volunteer Income Tax Program

T4A(P) – Statement of Canada Pension Plan Benefits

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVTP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - T4 and employment income
 - T4A and pension income
 - T4A(OAS) old age security
 - T4A(P) CPP/QPP benefits**
 - Other income
- Other information slips
- Medical, disability, caregiver
- HBP, LLP and other plans and funds
- RRSP contributions, limits
- Other deductions and credits
- Prior year information
- Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

T4A(P) - Statement of Canada Pension Plan Benefits

Enter the amounts from your T4A(P) - Canada Pension Plan benefits information slip into the corresponding boxes below. If you do not have your slip, you may view it online on the Social Development Canada Web site at: <http://www.servicecanada.gc.ca/eng/online/mysca.shtml>. (Click on 'Tax Information Slips'.)

Retirement benefit	14	
Number of months - retirement	23	#
Survivor benefit	15	
Disability benefit	16	
Number of months - disability	21	#
Child benefit	17	
Death benefit	18	
Post-retirement benefit	19	
Federal income tax deducted	22	

Previous Next

- Enter the amounts from the individual's T4A(P) slip into the corresponding boxes
- Click **Next**

Note: You are not required to key in the amount shown in box 20 of the T4A (P) slip. The software will automatically add it for you.

Community Volunteer Income Tax Program

T4A – Pension, retirement, annuity and other income

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

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5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
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Pension and retirement income

If you earned income reported on a T4A slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under [Foreign income](#). For tips relating to pensions, [click here](#).

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

Pension income		
T4A - Pension, retirement, annuity, and other income (COVID-19 benefits)	+	?
T4A(OAS) - Old age security pension income	+	?
T4A(P) - Statement of Canada or Québec pension plan benefits	+	?
T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA)	+	?
T4RIF - Income from registered retirement income fund	+	?
T4RSP - Income from registered retirement savings plan	+	?
Split pension income with your spouse	+	?
Prior years T1172 - amounts used to reduce the additional tax	+	?

Enter foreign pensions under [Foreign income](#).

For tips relating to pensions, [click here](#).

Previous **Next**

- Click **T4A and pension income** in the left side menu
- Click the + sign next to **T4A – Pension, retirement, annuity, and other income (COVID-19 benefits)**

Community Volunteer Income Tax Program

T4A – Pension, retirement, annuity and other income

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

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UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

☐ Identification
☐ Current address
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☒ EFILE
Interview setup
☒ T4A and pension income
☐ T4A annuity income
☐ T4A(OAS) old age security
☐ T4A(P) CPP/QPP benefits
☐ Other income
☐ Other information slips
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

T4A - Pension, retirement, annuity and other income

Copy the amounts from your T4A slip to the boxes below. For some of the boxes, you will need to choose the type of income that the amount represents. This additional information is needed to properly report the income on your tax return, and to claim any tax credits and deductions to which you may be entitled.

COVID Benefits, boxes 197 to 204, are entered as OTHER INFORMATION.

This T4A slip was issued by

Pension or superannuation

Lump-sum payments

Annuities

PRPP payments

PRPP payments - death of spouse

Self-employed commissions (report also this amount as a T2125 - Commission income)

Fees for services (report also this amount as a T2125 - Business or Professional income)

Federal income tax deducted

? 016 + -
 ? 018 + -
 ? 024 + -
 ? 194 + -
 ? 194 + -
 ? 020
 ? 048
 ? 022

Previous **Next**

- Enter the amounts from the individual's T4A slip into the corresponding fields in UFile
- Click **Next**

Note: If the individual has more than one T4A to input, return to **T4A and pension income** in the left side menu and click the + sign to enter an additional T4A. Each slip must be added separately.

Community Volunteer Income Tax Program

Split pension income with your spouse

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - T4A and pension income**
 - T4A annuity income
 - T4A(OAS) old age security
 - T4A(P) CPP/QPP benefits
 - Other income
 - Other information slips
 - Refund/balance owing
 - Controls
 - Other topics
 - Where to enter ?

Pension and retirement income

If you earned income reported on a T4A slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under [Foreign income](#). For tips relating to pensions, [click here](#).

Click **+** next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click **-**.

Pension income	
T4A - Pension, retirement, annuity, and other income (COVID-19 benefits)	+ ?
T4A(OAS) - Old age security pension income	+ ?
T4A(P) - Statement of Canada or Québec pension plan benefits	+ ?
T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA)	+ ?
T4RIF - Income from registered retirement income fund	+ ?
T4RSP - Income from registered retirement savings plan	+ ?
Split pension income with your spouse	+ ?
Prior years T1172 - amounts used to reduce the additional tax	+ ?

Enter foreign pensions under [Foreign income](#).

For tips relating to pensions, [click here](#).

Previous **Next**

- Once you have entered all eligible pension income, select **T4A and pension income** from the left side menu
- Click the + sign found next to **Split pension income with your spouse**

Community Volunteer Income Tax Program

Splitting of pension income between spouses

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - T4 and employment income
 - T4A and pension income**
 - Split pension income**
 - Interest, investment income and capital gains
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

Splitting of pension income between spouses

Use this page to change the way the program has split the pension income with your spouse. Note that the program can only split pension income if you selected *Spouse interview type* } *Complete information*.

Do you wish to split eligible pension income with your spouse? ? Let MaxBack decide

If *Transfer ...*, enter the amount of eligible pension income to transfer to your spouse ?

If you have foreign pension income to transfer to your spouse and you also have the foreign tax credits and apply them against the transferred foreign pension income, transfer of your foreign tax credits to your spouse, tick the next item. ? Transfer to spouse (if eligible) Do not transfer to spouse program will, by default, also transfer turn. If you wish to prevent the

Tick to prevent the transfer of foreign tax credits to your spouse. ? ☐

Previous **Next**

- On the **Splitting of pension income between spouses** page, select **Let MaxBack decide** from the drop-down menu (recommended option)

Note: By selecting this option, the software will calculate whether or not it is to the couple's advantage to split the eligible pension income and in which proportion (up to a maximum of 50%).

Community Volunteer Income Tax Program

Splitting of pension income between spouses

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

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UFile 2018 CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- Interview setup**
 - ☐ T4 and employment income
 - ☐ T4A and pension income
 - ☐ T4A annuity income
 - ☐ T4A annuity income
 - ☐ T4A(OAS) old age security
 - ☐ T4A(P) CPP/QPP benefits
 - ☐ **Split pension income**
 - ☐ Interest, investment income and capital gains
- ☐ Other income
- ☐ Other information slips
- ☐ Medical, disability, caregiver
- ☐ HBP, LLP and other plans and funds
- ☐ RRSP contributions, limits
- ☐ Other deductions and credits
- ☐ Prior year information
- ☐ Refund/balance owing
- Controls**
 - ☐ Other topics
 - ☐ **Where to enter ?**

Splitting of pension income between spouses

Use this page to change the way the program has split the pension income with your spouse. Note that the program can only split pension income if you selected *Spouse interview type* } *Complete information*.

Do you wish to split eligible pension income with your spouse? ?

If *Transfer ...*, enter the amount of eligible pension income to transfer to your spouse ?

If you have foreign pension income to transfer to your spouse and you also have foreign tax credits, the program will, by default, also transfer the foreign tax credits and apply them against the transferred foreign pension income on your spouse's return. If you wish to prevent the transfer of your foreign tax credits to your spouse, tick the next item.

Tick to prevent the transfer of foreign tax credits to your spouse. ☐ ?

Previous **Next**

- If you select **Transfer to spouse (if eligible)** from the drop-down menu, a manual calculation is required to determine the transferable amounts
- Manually complete form T1032, Joint Election to Split Pension Income. Enter the amount of the transfer in the appropriate field in Ufile

Community Volunteer Income Tax Program

U.S. Social Security benefits

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☐ Interview setup**
 - ☐ T4A and pension income
 - ☐ T4A annuity income
 - ☐ T4A(OAS) old age security
 - ☐ T4A(P) CPP/QPP benefits
 - ☐ Split pension income
 - ☐ Other income
 - ☐ Other information slips
 - ☐ Refund/balance owing
 - ☐ Controls
 - ☐ Other topics
 - ☐ Where to enter ?

Specific situations

- ☐ No income to report in 2021
- ☐ Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year
- ☐ Tax return for a deceased person
- ☐ Tax return for a Status Indian
- ☐ Prison in 2021

Pension

- ☒ Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)

Investment income and expenses

- ☐ Interest, investment income and carrying charges/interest expenses/CNL (T3, T5, T4PS, T5008, RC359)
- ☐ Partnership income, tax shelters (T5013, T101, T5003, T5004, T1CP)
- ☐ Capital gains (or losses) and capital gain history
- ☒ Foreign income or foreign property (T1135)
- ☐ You need to calculate your Nova Scotia venture capital tax credit (T224) or your Nova Scotia innovation equity tax credit (T225)

Student

- ☐ Tuition, education, textbooks, student loans, and Canada training credit

Employment and other benefits

- ☐ Employment income and employment insurance benefits (T4, T4E/RL-6)
- ☐ Social assistance, worker's compensation (T5007/RL-5)
- ☐ Union or professional dues not on T4 slips
- ☐ Employment expenses (including T777S)
- ☐ GST or QST rebate on employment or partnership expenses

Rental income

- ☐ Rental property income

Self-employment

- ☐ Self-employed business income
- ☐ Investment tax credits
- ☐ You need an AgriStability/AgriInvest (T1163) for a province outside your province of residence

Common tax deductions

- ☐ Medical expenses, disability, caregiver
- ☐ Donations and federal political contributions
- ☐ RRSP, HBP, LLP, other plans and funds (T5006)

Previous **Next**

- Select the **Interview setup** from the left side menu
- Check the box next to **Foreign income or foreign property (T1135)** from the **Investment income and expenses** section.
- Click **Next**

Community Volunteer Income Tax Program

U.S. Social Security benefits

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

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UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
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- ☐ CRA questions
- ☐ EFILE
- ☐ Interview setup
- ☐ T4A and pension income
 - ☐ T4A annuity income
 - ☐ T4A(OAS) old age security
 - ☐ T4A(P) CPP/QPP benefits
 - ☐ Split pension income
- Foreign income and property**
- ☐ Other income
- ☐ Other information slips
- ☐ Refund/balance owing
- ☐ Controls
 - ☐ Other topics
- ☐ Where to enter ?

Foreign income or foreign property

If you owned foreign property with a total cost over CAD \$100,000, select the first item below. If you had foreign income in 2021, select the relevant type of income below. The program will use the information you enter to report your income and claim federal and provincial foreign tax credits for which you may be eligible. For tips relating to foreign income, [click here](#).

You can watch the UFile video [How to enter the T1135 Foreign verification form](#).

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

T1135 T1135 Foreign Income Verification Statement: You owned foreign property with a total cost over CAN \$100,000.

Foreign non-business income

- Foreign pension income (includes U.S. social security benefits)**
- Income from foreign **dividends**
- Foreign **interest** income
- Foreign **rental** income
- Foreign **capital gains** - Stock, mutual funds & other non depreciable property
- Foreign **capital gains** - Real estate & other depreciable property
- Foreign **capital gains** - Bonds, debentures, promissory notes
- Foreign **capital gains** - Other mortgage foreclosures / repossessions
- Foreign **capital gains** - Personal use property
- Foreign **capital gains** - Listed personal property (LPP)

Previous **Next**

- Select **Foreign income and property** from the left side menu
- Click the + sign next to **Foreign pension income (includes U.S. social security benefits)** from the **Foreign non-business income** section.

Community Volunteer Income Tax Program

U.S. Social Security benefits

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2020 CVITP

Family Head + add spouse + add dependant - delete selected

☐ Identification

☐ Current address

☐ CRA questions

☐ EFILE

Interview setup

☒ T4 and employment income

☒ T4A and pension income

☒ Foreign income and property

☒ U.S. Social Security

☐ Other income

☐ Other information slips

☐ Medical, disability, caregiver

☐ HBP, LLP and other plans and funds

☐ RRSP contributions, limits

☐ Other deductions and credits

☐ Prior year information

☐ Refund/balance owing

Controls

☐ Other topics

☐ Where to enter ?

Foreign income - pension

Information entered here is added to your income, and is also used by the program to calculate:

- the deduction pursuant to subsection 20(11)
- federal foreign tax credits (T2209) - one per country
- provincial foreign tax credits

Note: if you enter an exchange rate other than 1.00 below, then enter all amounts in the foreign currency.

Country from where you received the foreign income
If the country signed a tax treaty with Canada, a deduction under 20(11) will not be allowed. ? United States (tax treaty with Canada)

Description of the source of the foreign income ? U.S. Social Security

If you are entering amounts in Canadian dollars, enter 1 for the exchange rate. The average exchange rate for \$US was 1.3415 in 2020. See the Bank of Canada's website (www.bankofcanada.ca) for other exchange rates.

Exchange rate to apply ?

Type of foreign pension income ?

Amount of foreign income received ?

Amount of foreign tax paid (leave blank for US social security benefits) ?

Income exempt under a tax treaty (leave blank for US social security benefits) ?

Limit of foreign tax credit and deduction (T2209) ?

Previous **Next**

- Select **United States (tax treaty with Canada)** for the field **Country from where you received the foreign income**
- Enter **U.S. Social Security** for the **Description of the source of the foreign income**
- Enter the applicable **Exchange rate to apply** (see [annual exchange rates](#) listed on the Bank of Canada website)
- Select the applicable **Type of foreign pension income**
- Enter the **Amount of foreign income received**
- Click **Next**

Note: To determine if United States social security benefits 15% or 50% should be selected, see [United States Social Security benefits](#)

Example 1: Married couple (Pension income splitting and Disability tax credit transferred to the spouse)

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Alexei Reznikov
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	October 2, 1946
Marital status	Married to: Nadia Reznikov on July 23, 1983 SIN: 000 000 000 DOB: April 23, 1961

Community Volunteer Income Tax Program**Slips required:**

- T4 – Statement of Remuneration Paid (Pets R Us) (for Nadia)
- T4A – Statement of Pension, Retirement, Annuity, and Other Income (for Alexei)
- T4A(OAS) – Statement of Old Age Security (for Alexei)
- T4A(P) – Statement of Canada Pension Plan Benefits (for Alexei)
- T5 – Statement of Investment Income (for Alexei)

Situation 1: Pension income splitting

Nadia is an employee of a pet store (Pets R Us). Alexei is retired and received income from the Canada Pension Plan, Old Age Security, interest, and superannuation (Registered Pension Plan).

Alexei and Nadia are interested in pension income splitting and would like to take full advantage of this option.

Points to remember:

- Canada Pension Plan (CPP) and Old Age Security (OAS) income are **not** eligible for pension income splitting
- Click **T4A and pension income** in the left side menu and select **Split pension income with your spouse**. On the **Splitting of pension income between spouses** page, select the **Let MaxBack decide** option to split the eligible income
- Since Alexei has received both CPP retirement and disability benefits throughout the year, ensure that the sum of box 23 and box 21 (number of months) does not exceed 12:
 - in this case, enter 6 into box 23 and box 21

Community Volunteer Income Tax Program

Situation 2: Disability tax credit transferred to the spouse

Alexei and Nadia **do not** wish to take advantage of the pension income splitting option. Nadia is approved for the disability tax credit (DTC). She wants to transfer the unused portion of her credit to Alexei.

Points to remember:

- Since Nadia is approved for the DTC, she is eligible to claim the disability amount. Ensure that you check the box **Medical, disability, caregiver** in the **Interview setup** section
- Click **Medical, disability, caregiver** in the left side menu, and click the + sign next to **Infirmity and Disability amounts claim for yourself (line 31600)** on the **Medical expenses, disability deductions** page. Enter Disability under **Name or Description of infirmity**. UFile will automatically transfer any unused DTC credits to Alexei
- For the question **Are you eligible for the disability amount on line 31600?**, select **Claim disability amount (default)**
- For the question **Does this infirmity provide entitlement to the Canada caregiver amount?**, select **Yes**
- To transfer the amount to Alexei, you will also need to answer the last question **Does CRA already have an approved T2201 form registered in the account of your spouse or common-law partner?** In this situation, the answer is **No**

Information slips for Alexei:

T4A – Statement of Pension, Retirement, Annuity, and Other Income

Payer's name – Nom du payeur Bank of Canada		Canada Revenue Agency Agence du revenu du Canada	T4A Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources	
Year Année		Pension or superannuation – line 11500 Prestations de retraite ou autres pensions – ligne 11500		
Payer's account number / Numéro de compte du payeur 061		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700		
Social insurance number Numéro d'assurance sociale 012 000 000 000		Lump-sum payments – line 13000 Paiements forfaitaires – ligne 13000		
Recipient's account number Numéro de compte du bénéficiaire 013		Self-employed commissions Commissions d'un travail indépendant		
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) REZNIKOV First name – Prénom ALEXEI Initials – Initiales 123 Main Street City Province X0X 0X0		Annuities Rentes		
		Fees for services Honoraires ou autres sommes pour services rendus		
		Other information (see page 2) Autres renseignements (voir à la page 2)		
Box – Case	Amount – Montant	Box – Case	Amount – Montant	
Box – Case	Amount – Montant	Box – Case	Amount – Montant	
Box – Case	Amount – Montant	Box – Case	Amount – Montant	
Box – Case	Amount – Montant	Box – Case	Amount – Montant	
Box – Case	Amount – Montant	Box – Case	Amount – Montant	
Box – Case	Amount – Montant	Box – Case	Amount – Montant	

Community Volunteer Income Tax Program

T4A(OAS) – Statement of Old Age Security

Canada Revenue Agency / Agence du revenu du Canada		Statement of Old Age Security / Relevé de la sécurité de la vieillesse		T4A (OAS)								
Year / Année	18	Taxable pension paid / Versement de pension imposable	19	Gross pension paid / Versement brut de pension	20	Overpayment recovered / Paiement en trop recouvré	21	Net supplements paid / Versement net des suppléments	22	Income tax deducted / Impôt sur le revenu retenu	23	Quebec income tax deducted / Impôt sur le revenu du Québec retenu
		6,778.44								0.00		
Issued by: Service Canada / Émis par : Service Canada REZNIKOV, ALEXEI 123 Main Street City Province X0X 0X0										12 Social insurance number / Numéro d'assurance sociale 000 000 000		
										13 Old Age Security number / Numéro de la Sécurité de la vieillesse		
T4A (OAS) (15) SC ISP-0137 nat (2014-12-01) (ITC)										Attach this copy to your federal return. Joignez cette copie à votre déclaration fédérale.		

Protected B when completed / Protégé B une fois rempli

See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.

Canada

T4A(P) – Statement of Canada Pension Plan Benefits

Canada Revenue Agency / Agence du revenu du Canada		Statement of Canada Pension Plan Benefits / État des prestations du Régime de pensions du Canada		T4A(P)						
Year / Année	20	Taxable CPP benefits / Prestations imposables du RPC	21	Number of months – disability / Nombre de mois – invalidité	22	Income tax deducted / Impôt sur le revenu retenu	12	Social insurance number / Numéro d'assurance sociale	13	Onset or effective date / Date de début ou d'entrée en vigueur
			6	6	0.00		000 000 000			
Sent by: Service Canada / Envoyé par : Service Canada REZNIKOV, ALEXEI 123 Main Street City Province X0X 0X0							14 Retirement benefit / Prestation de retraite 6,211.00			
							15 Survivor benefit / Prestation de survivant			
							16 Disability benefit / Prestation d'invalidité 8,216.00			
							17 Child benefit / Prestation pour enfant			
							18 Death benefit / Prestation de décès			
							19 Post-retirement benefit / Prestation après-retraite			
							Benefit number / Numéro de prestation			
T4A(P) (16) SC ISP-0136 nat (ITC)							Attach this copy to your federal return. Joignez cette copie à votre déclaration fédérale.			


Protected B when completed / Protégé B une fois rempli

See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.

Canada

Community Volunteer Income Tax Program

T5 – Statement of Investment Income

	Canada Revenue Agency Agence du revenu du Canada	T5 Statement of Investment Income Etat des revenus de placement	Year <div style="border: 1px solid black; width: 80px; height: 25px; margin: 0 auto;"></div>	Protected B / Protégé B when completed / une fois rempli																									
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <div style="text-align: center;">Dividends from Canadian corporations – Dividendes de sociétés canadiennes</div> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <div style="border: 1px solid black; padding: 2px;">24</div> <div style="border: 1px solid black; padding: 2px;">Actual amount of eligible dividends</div> </div> <div style="width: 48%;"> <div style="border: 1px solid black; padding: 2px;">25</div> <div style="border: 1px solid black; padding: 2px;">Taxable amount of eligible dividends</div> </div> </div> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Montant réel des dividendes déterminés</div> </td> <td style="width: 50%; vertical-align: top;"> <div style="text-align: center;">Federal credit – Crédit fédéral</div> <div style="display: flex; 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padding: 2px;">Capital gains dividends</div> </td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Intérêts de source canadienne</td> <td style="border: 1px solid black; padding: 2px;">Dividendes sur gains en capital</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">21</td> <td style="border: 1px solid black; padding: 2px;">Report Code</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">22</td> <td style="border: 1px solid black; padding: 2px;">Recipient identification number</td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">23</td> <td style="border: 1px solid black; padding: 2px;">Recipient type</td> </tr> </table> </div> </div>		<div style="text-align: center;">Dividends from Canadian corporations – Dividendes de sociétés canadiennes</div> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <div style="border: 1px solid black; padding: 2px;">24</div> <div style="border: 1px solid black; 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<div style="border: 1px solid black; padding: 5px;"> Recipient's name (last name first) and address – Nom, prénom et adresse du bénéficiaire REZNIKOV, ALEXEI 123 Main Street City Province X0X 0X0 </div>		<div style="border: 1px solid black; padding: 5px;"> Payer's name and address – Nom et adresse du payeur Bank 1 456 Main Street City Province X0X 0X0 </div>																											
<div style="display: flex; align-items: center;"> <div style="width: 40%;"> Currency and identification codes Codes de devise et d'identification </div> <div style="width: 60%;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">27</td> <td style="width: 33%; text-align: center;">28</td> <td style="width: 33%; text-align: center;">29</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Foreign currency Devises étrangères</td> <td style="border: 1px solid black; padding: 2px;">Transit – Succursale</td> <td style="border: 1px solid black; padding: 2px;">Recipient account Numéro de compte du bénéficiaire</td> </tr> </table> </div> </div>		27	28	29				Foreign currency Devises étrangères	Transit – Succursale	Recipient account Numéro de compte du bénéficiaire	<div style="text-align: center;"> For information, see the back. Pour obtenir des renseignements, lisez le verso. </div>																		
27	28	29																											
Foreign currency Devises étrangères	Transit – Succursale	Recipient account Numéro de compte du bénéficiaire																											

Information slip for Nadia:

T4 – Statement of Remuneration Paid (Pets R Us)

Protected B when completed / Protégé B une fois rempli

T4 (20)

Employer's name – Nom de l'employeur Pets R Us		 Canada Revenue Agency		Agence du revenu du Canada Year Année		T4		Statement of Remuneration Paid État de la rémunération payée																			
54 Employer's account number / Numéro de compte de l'employeur <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Social insurance number Numéro d'assurance sociale 12 <div style="border: 1px solid black; padding: 2px;">000 000 000</div>		Exempt – Exemption CPP/QPP EI PPIP 28 <div style="border: 1px solid black; padding: 2px;"> </div> <div style="border: 1px solid black; padding: 2px;"> </div> <div style="border: 1px solid black; padding: 2px;"> </div> RPC/RRQ AE RPAP		Province of employment Province d'emploi 10 <div style="border: 1px solid black; padding: 2px;"> </div>		Employment code Code d'emploi 29 <div style="border: 1px solid black; padding: 2px;"> </div>		Employment income – line 10100 Revenus d'emploi – ligne 10100 14 <div style="border: 1px solid black; padding: 2px;">4,875 00</div>		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700 22 <div style="border: 1px solid black; padding: 2px;">897 00</div>															
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale <div style="border: 1px solid black; padding: 5px;"> REZNIKOV NADIA </div>		123 Main Street City Province X0X 0X0		Employee's CPP contributions – see over Cotisations de l'employé au RPC – voir au verso 16 <div style="border: 1px solid black; padding: 2px;"> </div>		Employee's QPP contributions – see over Cotisations de l'employé au RRQ – voir au verso 17 <div style="border: 1px solid black; padding: 2px;"> </div>		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200 18 <div style="border: 1px solid black; padding: 2px;">65 00</div>		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700 20 <div style="border: 1px solid black; padding: 2px;"> </div>		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600 52 <div style="border: 1px solid black; padding: 2px;"> </div>		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso 55 <div style="border: 1px solid black; padding: 2px;"> </div>		EI insurable earnings Gains assurables d'AE 24 <div style="border: 1px solid black; padding: 2px;">4,875 00</div>		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ 26 <div style="border: 1px solid black; padding: 2px;">4,875 00</div>		Union dues – line 21200 Cotisations syndicales – ligne 21200 44 <div style="border: 1px solid black; padding: 2px;">50 00</div>		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900 46 <div style="border: 1px solid black; padding: 2px;"> </div>		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB 50 <div style="border: 1px solid black; padding: 2px;"> </div>		PPIP insurable earnings Gains assurables du RPAP 56 <div style="border: 1px solid black; padding: 2px;"> </div>	
Other information (see over)		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>																			
Autres renseignements (voir au verso)		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div>																			

Solution 1: Married couple (Pension income splitting and Disability tax credit transferred to the spouse)

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Solution to situation 1: Pension income splitting

	Alexei Reznikov	Nadia Reznikov
♦ Total income		
10100 Employment income		\$4,875.00
11300 Old Age Security pension	\$6,778.44	
11400 CPP or QPP benefits	\$14,427.00	
11500 Other pensions and superannuation	\$11,000.00	
11600 Elected split-pension amount (T1032)		\$5,500.00
12100 Interest and other investment income	\$85.00	
15000 Total income	\$32,290.44	\$10,375.00
♦ Net income		
21000 Deduction for elected split-pension amount (T1032)	\$5,500.00	
21200 Annual union, professional, or like dues		\$50.00
22215 Deduction for CPP and QPP enhanced contributions		\$6.62
23600 Net income	\$26,790.44	\$10,318.38
♦ Taxable income		
26000 Taxable income	\$26,790.44	\$10,318.38
♦ Non refundable tax credits		
30000 Basic personal amount	\$13,808.00	\$13,808.00
30100 Age amount	\$7,713.00	
30300 Spouse or common-law partner amount	\$3,489.62	
30800 CPP or QPP contributions through employment		\$65.57
31200 Employment Insurance premiums through employment		\$65.00
31260 Canada employment amount		\$1,257.00
31400 Pension income amount	\$2,000.00	\$2,000.00
32600 Amounts transferred from your spouse or common-law partner	\$2,000.00	
33500 Total	\$29,010.62	\$17,195.57
33800 Total @ 15%	\$4,351.59	\$2,579.34
35000 Non refundable tax credits	\$4,351.59	\$2,579.34
♦ Refund or balance owing		
42900 Basic federal tax	\$0.00	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00	\$0.00
40600 Federal tax	\$0.00	\$0.00
42000 Net federal tax	\$0.00	\$0.00
42800 Provincial or territorial tax	\$564.64	\$0.00
43500 Total payable	\$564.64	\$0.00
43700 Total income tax deducted	\$1,023.00	\$1,920.00
♦ Payments and credits		
48200 Total credits	\$1,023.00	\$1,920.00
48400 Refund	\$458.36	\$1,920.00

Community Volunteer Income Tax Program

Solution to situation 2: Disability tax credit transferred to the spouse

Alexei Reznikov

Nadia Reznikov

♦ Total income

10100 Employment income		\$4,875.00
11300 Old Age Security pension	\$6,778.44	
11400 CPP or QPP benefits	\$14,427.00	
11500 Other pensions and superannuation	\$11,000.00	
12100 Interest and other investment income	\$85.00	
15000 Total income	\$32,290.44	\$4,875.00

♦ Net income

21200 Annual union, professional, or like dues		\$50.00
22215 Deduction for CPP and QPP enhanced contributions		\$6.62
23600 Net income	\$32,290.44	\$4,818.38

♦ Taxable income

26000 Taxable income	\$32,290.44	\$4,818.38
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♦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00	\$13,808.00
30100 Age amount	\$7,713.00	
30300 Spouse or common-law partner amount	\$11,284.62	
30800 CPP or QPP contributions through employment		\$65.57
31200 Employment Insurance premiums through employment		\$65.00
31260 Canada employment amount		\$1,257.00
31400 Pension income amount	\$2,000.00	
31600 Disability amount (for self)		\$8,662.00
32600 Amounts transferred from your spouse or common-law partner	\$8,662.00	
33500 Total	\$43,467.62	\$23,857.57
33800 Total @ 15%	\$6,520.14	\$3,578.64
35000 Non refundable tax credits	\$6,520.14	\$3,578.64

♦ Refund or balance owing

42900 Basic federal tax	\$0.00	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00	\$0.00
40600 Federal tax	\$0.00	\$0.00
42000 Net federal tax	\$0.00	\$0.00
42800 Provincial or territorial tax	\$300.00	\$0.00
43500 Total payable	\$300.00	\$0.00
43700 Total income tax deducted	\$2,046.00	\$897.00

♦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)		\$720.00
48200 Total credits	\$2,046.00	\$1,617.00
48400 Refund	\$1,746.00	\$1,617.00

Example 2: Working and receiving a foreign pension

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Doris Cromwell
Social insurance number (SIN)	000 000 000
Address	123 Main Street City Province X0X 0X0
Date of birth	June 13, 1950
Marital status	Single

Slips required:

- T4 – Statement of Remuneration Paid (Chez Suzie) (for Doris)
- SSA-1042S – U.S. Social Security Benefit Statement (foreign pension income)

Doris is employed at a bakery (Chez Suzie). Doris also receives U.S. Social Security benefits.

Community Volunteer Income Tax Program

Points to remember:

- U.S. Social Security benefits are considered foreign pension income. Check the box next to **Foreign income or foreign property (T1135)** in the **Interview setup** section
- Click the + sign next to **Foreign pension income (includes U.S. social security benefits)**
- Since Doris's foreign pension started after January 1996, under **Type of foreign pension income** select **United States social security benefits (15%)**.

Information slip for Doris:

T4 – Statement of Remuneration Paid (Chez Suzie)

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
Chez Suzie		Year / Année		Employment income – line 10100 / Revenus d'emploi – ligne 10100	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700
54 Employer's account number / Numéro de compte de l'employeur		Province of employment / Province d'emploi	10	14 4,850 00	22 845 00
12 Social insurance number / Numéro d'assurance sociale		Exempt – Exemption / CPP/QPP EI PPIP	28	16 Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso	24 EI insurable earnings / Gains assurables d'AE
000 000 000		Employment code / Code d'emploi	29	17 Employee's QPP contributions – see over / Cotisations de l'employé au RRQ – voir au verso	26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ
Employee's name and address – Nom et adresse de l'employé					
Last name (in capital letters) – Nom de famille (en lettres majuscules)		First name – Prénom			
CROMWELL		DORIS			
123 Main Street		Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200			
City Province X0X 0X0		18 75 50			
		44 Union dues – line 21200 / Cotisations syndicales – ligne 21200			
		20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700			
		46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900			
		52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600			
		50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB			
		55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso			
		56 PPIP insurable earnings / Gains assurables du RPAP			
Other information (see over)		Box – Case	Amount – Montant	Box – Case	Amount – Montant
Autres renseignements (voir au verso)		Box – Case	Amount – Montant	Box – Case	Amount – Montant

Community Volunteer Income Tax Program

SSA-1042S - U.S. Social Security Benefit Statement (foreign pension income)

FORM SSA-1042S – SOCIAL SECURITY BENEFIT STATEMENT		
• THIS FORM IS FOR USE IN FILING A UNITED STATES FEDERAL INCOME TAX RETURN. • DO NOT RETURN IT TO SOCIAL SECURITY. • READ THE INFORMATION ON THE REVERSE.		
Box 1. Name DORIS CROMWELL		Box 2. Beneficiary's Social Security Number XXX-XX-XXXX
Box 3. Benefits Paid in 20XX 1,250.00	Box 4. Benefits Repaid to SSA in 20XX NONE	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) 1,250.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit 1,000.00 Medicare Part B premiums deducted from your benefits 250.00 Total Additions 1,250.00 Benefits for 20XX 1,250.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE
Box 6. Rate of Tax		Box 10. Address 123 Main Street City Province CA X0X 0X0
Box 7. Amount of Tax Withheld NONE		
Box 8. Amount of Tax Refunded NONE		Box 11. Claim Number (Use this number if you need to contact SSA.) XXX-XX-XXXX
Box 9. Net Tax Withheld During 20XX (Box 7 minus Box 8) NONE		
Form SSA-1042S-SM (1-20XX)		

Solution 2: Working and receiving a foreign pension

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Doris Cromwell

♦ Total income

10100 Employment income	\$4,850.00
11500 Other pensions and superannuation	\$1,566.88
15000 Total income	\$6,416.88

♦ Net income

21200 Annual union, professional, or like dues	\$40.00
23600 Net income	\$6,376.88

♦ Taxable income

25600 Additional deductions	\$235.03
26000 Taxable income	\$6,141.85

♦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00
30100 Age amount	\$7,713.00
31200 Employment Insurance premiums through employment	\$75.50
31260 Canada employment amount	\$1,257.00
31400 Pension income amount	\$1,331.85
33500 Total	\$24,185.35
33800 Total @ 15%	\$3,627.80
35000 Non refundable tax credits	\$3,627.80

♦ Refund or balance owing

42900 Basic federal tax	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$0.00
42000 Net federal tax	\$0.00
42800 Provincial or territorial tax	\$0.00
43500 Total payable	\$0.00
43700 Total income tax deducted	\$845.00

♦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	\$499.50
48200 Total credits	\$1,344.50
48400 Refund	\$1,344.50

CRA and COVID-19

Before you start

Many individuals directly affected by COVID-19 received emergency benefits that provided them with financial support during the .

These payments are **taxable income**. The total amount received must be reported on the individual's tax return.

The Canada Revenue Agency (CRA) will provide one T4A slip that includes all the COVID-19 benefit amounts the individual received from the CRA. If applicable, the T4A slip will also indicate any COVID-19 benefit amounts repaid to the CRA.

The individual will receive a separate T4A slip from their province or territory for COVID-19 financial assistance payments received from and, if applicable, repaid to the province or territory.

If the individual received the Canada Emergency Response Benefit (CERB) through Service Canada, any amounts received from or repaid to Service Canada will be reported on a T4E slip.

Note

This scenario includes information specifically for First Nations individuals. We recognize that many First Nations people in Canada prefer not to be referred to as **Indians**. However, for the purposes of tax-exemption under section 87 of the Indian Act, the CRA uses the term Indian because it has legal meaning within this Act. Individuals who are Indians, as defined in the Indian Act, are often referred to as Status Indians.


Community Volunteer Income Tax Program

Need to know

COVID-19 benefit payments from the CRA – T4A Statement of pension, retirement, annuity, and other income

The T4A slip issued by the CRA will show each benefit payment under its own box number in the **Other information** section of the slip.

Example of a T4A slip with the Income tax deducted in **box 22**, the Canada Recovery Benefit (CRB) reported in **box 202** and the Canada Recovery Sickness Benefit (CRSB) in **box 203**

Payer's name – Nom du payeur		 Canada Revenue Agency Agence du revenu du Canada		T4A Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources	
Year Année		<div style="border: 1px solid black; width: 50px; height: 20px;"></div>			
061 Payer's program account number / Numéro de compte de programme du payeur <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		Pension or superannuation – line 11500 Prestations de retraite ou autres pensions – ligne 11500 016 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700 022 <div style="border: 1px solid black; width: 50px; height: 20px; text-align: center;">1,600.00</div>	
Social insurance number Numéro d'assurance sociale 012 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Recipient's program account number Numéro de compte de programme du bénéficiaire 013 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Lump-sum payments – line 13000 Paiements forfaitaires – ligne 13000 018 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>	
		Self-employed commissions Commissions d'un travail indépendant 020 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>			
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales <div style="border: 1px solid black; width: 150px; height: 40px;"></div>		Annuities Rentes 024 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Fees for services Honoraires ou autres sommes pour services rendus 048 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>	
		Other information (see page 2) Autres renseignements (voir à la page 2)			
		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px; text-align: center;">202</div> <div style="border: 1px solid black; width: 50px; height: 20px; text-align: center;">15,000.00</div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px; text-align: center;">203</div> <div style="border: 1px solid black; width: 50px; height: 20px; text-align: center;">1,000.00</div>	
		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px;"></div> <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px;"></div> <div style="border: 1px solid black; width: 50px; height: 20px;"></div>	
		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px;"></div> <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px;"></div> <div style="border: 1px solid black; width: 50px; height: 20px;"></div>	
		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px;"></div> <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Box – Case Amount – Montant <div style="border: 1px solid black; width: 50px; height: 20px;"></div> <div style="border: 1px solid black; width: 50px; height: 20px;"></div>	

Community Volunteer Income Tax Program

Types of emergency benefit payments that can be found on the T4A slip issued by the CRA include:

- Box 197, Canada Emergency Response Benefit (CERB)
- Box 198, Canada Emergency Student Benefit (CESB)
- Box 199, Canada Emergency Student Benefit (CESB) for eligible students with disabilities or those with children or other dependents
- Box 202, Canada Recovery Benefit (CRB)
- Box 203, Canada Recovery Sickness Benefit (CRSB)
- Box 204, Canada Recovery Caregiving Benefit (CRCB)
- Box 205, One-time payment for older seniors

These amounts are reported on line 13000 of the Income Tax and Benefit Return.

Issues with a T4A slip issued by the CRA

The individual should **call the CRA right away** if:

- Their T4A slip shows incorrect amounts
- They repaid benefit amounts in 2021 but the repayments are not reflected on their 2021 T4A slip
- Their T4A slip shows incorrect personal information
- They did not apply for a COVID-19 benefit, but received a T4A slip (exception: the One-time payment for older seniors was automatically paid to all eligible individuals)

Individuals waiting for the CRA to resolve an issue with their T4A are still encouraged to file by the deadline. This will ensure there are no interruptions to benefit or credit payments, and helps to avoid late-filing penalties.

Telephone number: 1-800-959-8281


For more information, visit [Questions about your T4A? Here's what you need to know](#) and [Benefit amounts on your T4A slip](#).

Community Volunteer Income Tax Program

Provincial/Territorial COVID-19 financial assistance payments – T4A Statement of pension, retirement, annuity, and other income

The T4A slip issued by the province or territory will show the financial assistance payments under **box 200** in the Other information section of the slip.

Here is an example of a T4A with the Provincial/Territorial COVID-19 financial assistance payments in **box 200**:

Payer's name – Nom du payeur		 Canada Revenue Agency Agence du revenu du Canada		T4A Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources									
Year Année		Pension or superannuation – line 11500 Prestations de retraite ou autres pensions – ligne 11500		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700									
061	Payer's program account number / Numéro de compte de programme du payeur		016		022								
012	Social insurance number Numéro d'assurance sociale		013	Recipient's program account number Numéro de compte de programme du bénéficiaire									
018	Lump-sum payments – line 13000 Palements forfaitaires – ligne 13000		020	Self-employed commissions Commissions d'un travail indépendant									
024	Annuities Rentes		048	Fees for services Honoraires ou autres sommes pour services rendus									
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales <div style="border: 1px solid black; height: 40px; width: 100%;"></div>			Other information (see page 2) Autres renseignements (voir à la page 2)										
<table border="1"> <thead> <tr> <th>Box – Case</th> <th>Amount – Montant</th> </tr> </thead> <tbody> <tr> <td>200</td> <td>733.00</td> </tr> </tbody> </table>			Box – Case	Amount – Montant	200	733.00	<table border="1"> <thead> <tr> <th>Box – Case</th> <th>Amount – Montant</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> </tr> </tbody> </table>			Box – Case	Amount – Montant		
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Box – Case	Amount – Montant												
Box – Case	Amount – Montant												

The Provincial/Territorial COVID-19 financial assistance payments amount is reported on line 13000 of the Income Tax and Benefit Return.

Issues with a T4A slip issued by the province or territory

The individual should **call their province or territory right away** if:

- Their T4A slip shows incorrect amounts
- They repaid benefit amounts in 2021, but the repayments are not reflected on the 2021 T4A slip
- Their T4A slip shows incorrect personal information
- They did not apply for a COVID-19 benefit, but received a T4A slip

For more information on how an individual can contact their province or territory see [Provincial and territorial tax and credits for individuals](#).

Here is an example of a T4E with the total amount of CERB payments reported in box 14 and the tax-exempt portion in box 18:

Although in some cases the T4E may have a tax exempt benefit amount in box 18, it is recommended to verify this amount with the individual.

Community Volunteer Income Tax Program**Issues with a T4E slip**

The individual should **call Service Canada** if:

- Their T4E slip shows incorrect amounts
- They repaid amounts in 2021, but the repayments are not reflected on their 2021 T4E slip
- Their T4E slip shows incorrect personal information
- They did not apply for any EI or CERB benefits, but received a T4E slip

Service Canada telephone number: 1-800-206-7218

Note

If the tax-exempt income under the Indian Act is not correctly reported in box 18 of the T4E slip, it is not necessary for the individual to obtain an amended slip. The volunteer must attach a letter to the individual's paper return stating what portion of the income is exempt and reduce the gross amount in box 14 so that the exempt benefits are not reported on line 11900. This is done to avoid unnecessary delays and late filing penalties. It will also help ensure there are no interruptions to benefit or credit payments.

COVID-19 benefits - Determining tax-exempt benefits under the Indian Act

The COVID-19 benefit payments that may be tax exempt on a T4A slip are:

- box 197 for Canada Emergency Response Benefit (CERB) payments;
- box 200 for provincial/territorial COVID-19 financial assistance payments;
- box 202 for Canada Recovery Benefit (CRB) payments;
- box 203 for Canada Recovery Sickness Benefit (CRSB) payments;
- box 204 for Canada Recovery Caregiving Benefit (CRCB) payments

The following payments are not tax exempt under the Indian Act:

- box 198, Canada Emergency Student Benefit (CESB);
- box 199, Canada Emergency Student Benefit (CESB) for eligible students with disabilities or those with children or other dependents;
- box 205, One-time payment for older seniors

Contrary to the T4E slip, the T4A slip will not indicate that these benefits are tax exempt.

An examination of the individual's income may be needed to determine how these payments are treated on a Status Indian's tax return.

Community Volunteer Income Tax Program

If **all of the income** that entitled an individual to the COVID-19 benefit amounts is tax exempt, all of their COVID-19 benefit payments are considered tax exempt. For example, an individual who worked on reserve all year and earned tax-exempt employment income would receive COVID-19 benefits exempt from income tax. If all of the income that entitled the individual to the COVID-19 benefits was taxable, all of the benefit payments they received would also be taxable.

If **part of the income** that entitled an individual to the COVID-19 benefits is taxable, the benefit will be partially taxable. The exemption percentage can be set according to the most advantageous period for the individual by using either the previous fiscal year or the 12 months preceding the COVID-19 benefit request. For more information, see [Taxes and benefits for Indigenous peoples](#) and click on: If you received COVID-related benefits.

Individuals who need information on how to return or repay COVID-19 benefits

COVID-19 benefit payments made to anyone who is later found to be ineligible will need to be returned to the CRA or Service Canada.

As a volunteer, you will not have access to view any amounts an individual has owing. Should an individual require more information about COVID-19 benefit repayments, please refer them online to [Repay COVID-19 benefits](#) or by phone at 1-833-966-2099 to speak to a representative.

Note

As a volunteer, you may be faced with some difficult situations, as some individuals may be facing a lot of stress, with some individuals even owing tax for the first time. Here are some [quick tips](#) that may help you effectively communicate with individuals.

Federal COVID-19 benefits repayment

An individual can claim a deduction for the 2021 repayment of **federal** COVID-19 benefits that were received in 2020.

The federal benefits involved are as follows:

- Canada Emergency Response Benefit (CERB)
- Canada Recovery Benefit (CRB)
- Canada Recovery Caregiving Benefit (CRCB)
- Canada Recovery Sickness Benefit (CRSB)
- Canada Emergency Student Benefit (CESB)

The repayment will show in box 201 of their T4A slip for the 2021 tax year.

Community Volunteer Income Tax Program

If the individual received their CERB from Service Canada, the amount repaid will be reported in box 30 of their T4E slip, along with other EI amounts repaid. Service Canada will send them a letter showing the exact portion of the amount in box 30 that is CERB repayment.

They can claim this deduction for the **federal** COVID-19 benefits repayment in any of the following ways:

- on line 23210 of their 2021 return
- on line 23200 of their 2020 return
- on both their 2020 and 2021 returns as long as the total amount claimed is not more than the combined amounts reported in box 201 of their T4A slip and the letter from Service Canada

The individual needs to confirm how they wish to claim the deduction for the repayment. If the individual wants to claim a deduction on their 2020 return but it has already been assessed, they will have to request an adjustment.

Note

It is not up to the volunteer to determine in which year the deduction will be more beneficial.

Community Volunteer Income Tax Program

Provincial or territorial COVID-19 benefits repayment

If an individual repaid **provincial or territorial** COVID-19 benefits in 2021 for an overpayment of **provincial or territorial** COVID-19 benefits received in 2020, the amount repaid will be reported in box 201 of their T4A slip. They can only claim a deduction for the total amount repaid on line 23200 of their 2021 return.

Here is an example of a T4A with the repayment amount in **box 201**:

Payer's name – Nom du payeur		Canada Revenue Agency Agence du revenu du Canada		T4A Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources	
Year Année		Pension or superannuation – line 11500 Prestations de retraite ou autres pensions – ligne 11500		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
061 Payer's program account number / Numéro de compte de programme du payeur	016		022		
012 Social insurance number Numéro d'assurance sociale	013 Recipient's program account number Numéro de compte de programme du bénéficiaire	018 Lump-sum payments – line 13000 Palements forfaitaires – ligne 13000		020 Self-employed commissions Commissions d'un travail indépendant	
Recipient's name and address – Nom et adresse du bénéficiaire		024 Annuities Rentes		048 Fees for services Honoraires ou autres sommes pour services rendus	
Last name (print) – Nom de famille (en lettres moulées)		First name – Prénom		Initials – Initiales	
Other information (see page 2) Autres renseignements (voir à la page 2)		Box – Case		Amount – Montant	
		201		2,500.00	
		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	

Since both the federal and provincial/territorial governments will issue the same type of slip with the same box number (**box 201**), it is important to look at the **Payer's name box** to determine how to treat the repayment.

If the **Payer's name box** says Canada Revenue Agency, the individual must inform the volunteer which year they wish to claim the deduction.

If the **Payer's name box** says a provincial/territorial government, the repayment goes on line 23200 of the 2021 tax return.

Community Volunteer Income Tax Program**Canada Recovery Benefit (CRB) clawback****Important note**

This is not to be confused with COVID-19 benefit repayments mentioned previously, where ineligible amounts received must be repaid.

Individuals are allowed to earn employment and self-employment income of \$38,000 while receiving the CRB. However, they will be required to repay \$0.50 for every dollar of net income they earn above \$38,000 for that year (2020 or 2021). They will not have to pay back more than their benefit amount for that year.

Net income refers to income as identified on line 23600 of the individual's income tax and benefit return for that year, excluding the CRB itself.

Example: Ali applied for the CRB and received \$3,000 in 2021. His net income (excluding the CRB) was \$45,000 for 2021. In this example, Ali made \$7,000 over the \$38,000 threshold. Since \$3,500 is more than the benefit received, the clawback is the full amount of CRB he received.

CRB threshold	\$38,000
Ali's net income (excluding the CRB)	\$45,000
Ali's net income above the threshold (\$45,000 - \$38,000)	\$7,000
\$0.50 for every dollar above the threshold (\$0.50 X \$7,000)	\$3,500
CRB received	\$3,000
CRB clawback (The lesser of: \$3,500 or \$3,000)	\$3,000

When completing the tax return, UFile will automatically calculate the clawback and add the amount to line 23500, as a deduction. This ensures that the individual doesn't pay taxes on any amount they must repay. This overpayment amount is then reported on line 42200 which may result in an amount owing for the individual.

Community Volunteer Income Tax Program

Note

Tax-exempt income under the Indian Act is disregarded when it comes to determining whether the taxpayer's income exceeds \$38,000.

Home office expenses for employees**Important note**

As an exception to the CVITP eligibility guidelines, volunteers can complete 2021 tax returns where an employed individual is claiming the deduction for home office expenses **for employees, only** if the individual is choosing to use the **temporary flat rate method** to claim their deduction.

Using the detailed method is **not** considered a simple tax situation.

For the 2021 tax return, an employed individual can choose to claim the Home office expenses using either:

- the temporary flat rate method, or
- the detailed method

Each employed individual working from home can use the temporary flat rate method to calculate their deduction for home office expenses if **all** of the following conditions are met:

- They worked from home in 2021 due to the COVID-19 pandemic
- They worked more than 50% of the time from home for a period of at least four consecutive weeks in 2021
- They are only claiming home office expenses and are not claiming any other employment expenses
- They were not reimbursed by their employer for home office expenses

The temporary flat rate method allows eligible employees to claim a deduction of \$2 for each day they worked at home in that period, plus any other days they worked from home in 2021 due to COVID-19, up to a maximum of \$500.

Under this temporary flat rate method, employees do not need Form T2200 or Form T2200S completed and signed by their employer and are not required to keep or provide receipts.

For more information, see [Home office expenses for employees](#).

Community Volunteer Income Tax Program

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Interview setup

The screenshot shows the 'Interview setup' screen in the UFile 2021 CVITP software. The left sidebar contains a list of topics, with 'Interview setup' highlighted. The main content area is titled 'Interview setup' and includes instructions: 'Tick any boxes which apply to your tax situation in each of the sections below. When you are finished, click *Next* and the Left side menu will show the topics for your customized interview.' Below this, there are four sections: 'Specific situations', 'Employment and other benefits', 'Pension', and 'Rental income'. In the 'Pension' section, the checkbox for 'Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)' is checked. The 'Next' button is located at the bottom right of the screen.

- Select the **Interview setup** from the left side menu
- Check the box next to **Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)** from the **Pension** section
- Click **Next**

Community Volunteer Income Tax Program

Pension and retirement income

The screenshot shows the UFile 2021 CVITP interface. At the top, there are five steps: 1 Start, 2 Interview, 3 Review, 4 Tax Return, and 5 EFILE. The 'Interview' step is active. Below the steps, there's a 'Family Head' section with options to add spouse, add dependant, or delete selected. The left sidebar has a list of categories: Identification, Current address, CRA questions, EFILE, Interview setup (selected), Other income, Other information slips, Refund/balance owing, Controls, Other topics, and Where to enter?. The 'Interview setup' category is expanded, showing 'T4A and pension income' selected. The main area is titled 'Pension and retirement income'. It contains instructions: 'If you earned income reported on a T4A slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under Foreign income. For tips relating to pensions, click here.' Below this, there's a list of items to select, each with a '+' and '?' icon. The first item, 'T4A - Pension, retirement, annuity, and other income (COVID-19 benefits)', is highlighted with a red box. Other items include T4A(OAS) - Old age security pension income, T4A(P) - Statement of Canada or Québec pension plan benefits, T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA), T4RIF - Income from registered retirement income fund, T4RSP - Income from registered retirement savings plan, Split pension income with your spouse, and Prior years T1172 - amounts used to reduce the additional tax. At the bottom, there are 'Previous' and 'Next' buttons.

- Select **T4A and pension income** from the left side menu
- Click the + sign next to **T4A – Pension, retirement, annuity, and other income (COVID-19 benefits)** from the **Pension income** section

Community Volunteer Income Tax Program

Pension and retirement income

The screenshot shows the UFile 2021 CVITP software interface during the 'Interview' step. The 'T4A and pension income' section is highlighted with a red box. Below it, the 'OTHER INFORMATION (COVID-19 benefits)' section is also highlighted with a red box, showing a list of benefits including CERB, CESB, and COVID-19 financial assistance. The 'Federal income tax deducted' field is highlighted with a red box. The 'RL-1 box E or RL-2 box J - Quebec income tax deducted' field is also highlighted with a red box. The 'Previous' and 'Next' buttons are visible at the bottom.

- Enter the federal income tax deducted, if any, into field 22
- Select the option applicable to the box number from the **Other information** drop-down menu and enter the amount reported on the T4A
- For **Repayments of a federal COVID-19 financial assistance**, enter the amount the individual wishes to claim for 2021
- Click the + sign to add another box
- Click **Next**

Note: For the purpose of the above instructions, **Repayments of a federal COVID-19 financial assistance** refers to amounts administered by the CRA and does not include any amounts administered by Service Canada. For more information on options to claim these amounts, see [Federal COVID-19 benefits repayment](#).

Community Volunteer Income Tax Program

Interview setup for Status Indians

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

☐ Identification
☐ Current address
☐ CRA questions
☐ EFILE
☒ **Interview setup**
☐ T4A and pension income
☐ T4A annuity income
☐ Other income
☐ Other information slips
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Interview setup

Tick any boxes ☐ which apply to your tax situation in each of the sections below. When you are finished, click **Next** and the Left side menu will show the topics for your customized interview.

Click on if you want to go directly to the topic on the Left side menu.

If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking *Interview setup* in the Left side menu.

Specific situations	<input type="checkbox"/> No income to report in 2021	Employment and other benefits	<input type="checkbox"/> Employment income and employment insurance benefits (T4, T4E/RL-6)
	<input type="checkbox"/> Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year		<input type="checkbox"/> Social assistance, worker's compensation (T5007/RL-5)
	<input type="checkbox"/> Tax return for a deceased person		<input type="checkbox"/> Union or professional dues not on T4 slips
	<input checked="" type="checkbox"/> Tax return for a Status Indian		<input type="checkbox"/> Employment expenses (including T777S)
Pension	<input type="checkbox"/> Prison in 2021	Rental income	<input type="checkbox"/> GST or QST rebate on employment or partnership expenses
	<input checked="" type="checkbox"/> Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)		<input type="checkbox"/> Rental property income

Previous **Next**

- Select **Interview setup** from the left side menu
- Check the box next to **Tax return for a Status Indian** from the **Specific situations** section
- Click **Next**

Community Volunteer Income Tax Program

Status Indian exemptions

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CMTF

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - Status Indian**
 - T4A and pension income
 - T4A annuity income
 - Other income
 - Other information slips
 - Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

Status Indian exemptions

You are a registered Indian, or entitled to be registered as an Indian under the Indian Act, your personal property, including income, is exempt from tax, the program will take the special rules into account when calculating your tax return.

Please confirm that you are a registered Indian, or entitled to be registered as an Indian under the Indian Act. ?

Yes
No

Income Exempt from Tax under the Indian Act

Other employment exempt income	?	
Exempt CPP/QPP benefits	?	
Exempt pension income	?	
Exempt interest income	?	
Exempt taxable dividends (eligible)	?	
Exempt taxable dividends (other than eligible)	?	
Exempt benefits paid due to the COVID-19	?	
Exempt training allowances	?	

Previous Next

- The **Status Indian** topic appears in the left side menu
- Answer **Yes** to the statement **Please confirm that you are a Status Indian**
- Enter the tax-exempt portion of the benefit in the Exempt benefits paid due to the COVID-19 field

Community Volunteer Income Tax Program

Interview setup

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax returns

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

☐ Identification
☐ Current address
☐ CRA questions
☒ EFILE
☒ Interview setup
☐ Other income
☐ Other information slips
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Interview setup

Tick any boxes ☐ which apply to your tax situation in each of the sections below. When you are finished, click *Next* and the Left side menu will show the topics for your customized interview.

Click on [?](#) if you want to go directly to the topic on the Left side menu.

[?](#) If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking *Interview setup* in the Left side menu.

<p>Specific situations</p> <p><input type="checkbox"/> No income to report in 2021 ?</p> <p><input type="checkbox"/> Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year ?</p> <p><input type="checkbox"/> Tax return for a deceased person ?</p> <p><input type="checkbox"/> Tax return for a Status Indian ?</p> <p><input type="checkbox"/> Prison in 2021 ?</p>	<p>Employment and other benefits</p> <p><input checked="" type="checkbox"/> Employment income and employment insurance benefits (T4, T4E/RL-6) ?</p> <p><input type="checkbox"/> Social assistance, worker's compensation (T5007/RL-5) ?</p> <p><input type="checkbox"/> Union or professional dues not on T4 slips ?</p> <p><input type="checkbox"/> Employment expenses (including T777S) ?</p> <p><input type="checkbox"/> GST or QST rebate on employment or partnership expenses ?</p>
<p>Pension</p> <p><input type="checkbox"/> Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032) ?</p>	<p>Rental income</p> <p><input type="checkbox"/> Rental property income ?</p>

Previous Next

- Select **Interview setup** from the left side menu
- Check the box next to **Employment income and employment insurance benefits (T4, T4E/RL-6)** from the **Employment and other benefits** section
- Click **Next**

Community Volunteer Income Tax Program

T4 and employment income

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2020 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
 - T4 and employment income**
 - Other income
 - Other information slips
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
- Controls
 - Other topics
- Where to enter ?

T4 and employment income

If you earned employment income (e.g. T4 slips, tips) or received employment insurance benefits, select the appropriate item below. If you have more than one T4, complete one then return here and select again.

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click **Next**. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

T4 and T4E	T4 income (earned in any province except Quebec)	+	?
	T4 and RL-1 (Relevé 1) income earned in Quebec with QPP contributions	+	?
	T4 and RL-1 (Relevé 1) income earned in Quebec with CPP contributions	+	?
	T4E - Employment insurance and other benefits	+	?
Other	Tips	+	?
	Other employment income	+	?
	Volunteer firefighters' amount and search and rescue volunteers amount	+	?
CPT20	CPT20 - CPP Election for Other employment earnings	+	?
	CPT20 - CPP Election for tax-exempt self-employment earnings of an Indian (Type N)	+	?

Previous Next

Errors 0 Warnings 0 Information 1

- Select **T4 and employment income** from the left side menu
- Click the + sign next to **T4E – Employment insurance and other benefits** from the **T4 and T4E** section

Community Volunteer Income Tax Program

T4E – Employment insurance and other benefits

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
- T4 and employment income
 - T4E EI benefits**
- Other income
- Other information slips
- Refund/balance owing
- Controls
- Other topics
- Where to enter ?

T4E - Employment insurance and other benefits

Copy the amounts from your T4E - *Employment insurance benefits* slip to the corresponding box numbers here. If a box is blank on your slip do not enter zero here - leave it blank (except box 14).

Repayment rate	?	7	
Total benefits paid (if blank, enter 0.)	?	14	
Regular and other benefits paid	?	15	
Employment benefits and support measures paid	?	17	
Tax exempt benefits	?	18	
Taxable tuition assistance	?	20	
Non taxable tuition assistance	?	21	
Federal income tax deducted	?	22	
Quebec income tax deducted (Applies only if the issuer of this slip deducted Quebec income tax)	?	23	
Non resident tax deducted	?	24	
Overpayment recovered or repaid	?	26	
Reversal of income tax deducted	?	27	
Repayment of an overpayment	?	30	
Repayment of the CERB (this amount is included in box 30) NEW	?		

Previous Next

- Enter the amounts from the T4E into their matching fields in UFile
- Enter the **total** of the following amounts into the **Repayment of an overpayment** field:
 - EI repayments
 - CERB repayment amount the individual wishes to claim for 2021 (this amount will also be entered on its own in the next field, **Repayment of the CERB (this amount is included in box 30)**, as outlined in below)
- Enter the CERB repayment amount the individual wishes to claim for 2021 into the field, **Repayment of the CERB (this amount is included in box 30)**
 - This will be the amount reported in the letter the individual will receive from Service Canada
- Click **Next**

Note: For the purposes of the above instructions, **Repayment of the CERB (this amount is included in box 30)**, refers to amounts administered by Service Canada and does not include any amounts administered by the CRA. For more information on options to claim these amounts, see [Federal COVID-19 benefits repayment](#).

Community Volunteer Income Tax Program

Interview setup

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

☐ Identification
☐ Current address
☐ CRA questions
☒ EFILE
☒ **Interview setup**
☐ T4 and employment income
☐ Other income
☐ Other information slips
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Interview setup

Tick any boxes ☐ which apply to your tax situation in each of the sections below. When you are finished, click **Next** and the Left side menu will show the topics for your customized interview.

Click on if you want to go directly to the topic on the Left side menu.

If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking *Interview setup* in the Left side menu.

Specific situations <ul style="list-style-type: none"> <input type="checkbox"/> No income to report in 2021 <input type="checkbox"/> Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year <input type="checkbox"/> Tax return for a deceased person <input type="checkbox"/> Tax return for a Status Indian <input type="checkbox"/> Prison in 2021 	Employment and other benefits <ul style="list-style-type: none"> <input type="checkbox"/> Employment income and employment insurance benefits (T4, T4E/RL-6) <input type="checkbox"/> Social assistance, worker's compensation (T5007/RL-5) <input type="checkbox"/> Union or professional dues not on T4 slips <input checked="" type="checkbox"/> Employment expenses (including T777S) <input type="checkbox"/> GST or QST rebate on employment or partnership expenses
Pension <ul style="list-style-type: none"> <input type="checkbox"/> Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032) 	Rental income <ul style="list-style-type: none"> <input type="checkbox"/> Rental property income

Previous Next

- Select the **Interview setup** from the left side menu
- Check the box next to **Employment expenses (including T777S)** from the **Employment and other benefits** section
- Click **Next**

Community Volunteer Income Tax Program

Employment expenses

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

☐ Identification
☐ Current address
☐ CRA questions
☐ EFILE
☒ Interview setup
☒ Employment expenses
☐ Other income
☐ Other information slips
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Employment expenses

Most employees are not allowed to claim employment expenses. The cost of travel to and from work, tools and clothing, cannot be claimed except in very specific circumstances. To claim employment expenses, you will need a signed T2200 *Declaration of conditions of employment* from your employer. If you have work-related expenses, it is always best to seek reimbursement from your employer. Full reimbursement (100%) is better than a tax deduction.

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

Employment expenses	
T777S - Employment expenses for Working at Home Due to COVID-19 - Temporary flat rate method	+ ?
T777S - Employment expenses for Working at Home Due to COVID-19 for an employee earning commission income	+ ?
T777S - Employment expenses for Working at Home Due to COVID-19 for an employee earning a salary	+ ?
T777 - Eligible employment expenses for an employee earning commission income	+ ?
T777 - Eligible employment expenses for an employee earning a salary	+ ?
T777 - Eligible employment expenses for forestry operations	+ ?
T777 - Eligible employment expenses for a salaried musician	+ ?
T777 - Eligible employment expenses for an apprentice vehicle mechanic, painter, body repairer	+ ?
T777 - Eligible employment expenses for a tradesperson	+ ?

Previous Next

- Select **Employment expenses** from the left side menu
- Click the + sign next to **T777S – Employment expenses for Working at Home Due to COVID-19 – Temporary flat rate method** from the **Employment expenses** section

Community Volunteer Income Tax Program

Employment expenses for working at home due to COVID-19

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2020 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
 - Employment expenses**
 - COVID-19 Temporary flat rate method**
 - Other income
 - Other information slips
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

Employment expenses for working at home due to COVID-19 - Temporary flat rate method

The information entered here is used to complete form T777S *Statement of employment expenses for Working at Home Due to COVID-19* and to claim an amount on [line 22900, Other employment expenses](#).

The temporary flat rate method is used to calculate your home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If you use this method, your employer is not required to complete Form T22005, *Declaration of Conditions of Employment for Working at Home Due to COVID-19*, and you are not required to keep documents to support your claim.

If you meet the condition, **you can claim \$2 for each day** that you worked at home during that period, plus any other days you worked at home in 2020 due to COVID-19, **up to a maximum of \$400**.

If you have other types of employment expenses, do not use this page. Instead, use the [T777 - Statement of Employment Expenses](#) page.

Did you work more than 50% of the time from home for a period of **at least a month** (four consecutive weeks) in 2020 due to COVID-19?

Yes
No

Previous Next

- Select **Yes** to the question **Did you work more than 50% of the time from home for a period of at least a month (four consecutive weeks) in 2020 due to COVID-19?**

Community Volunteer Income Tax Program

Employment expenses for working at home due to COVID-19

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2020 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
 - Employment expenses**
 - COVID-19 Temporary flat rate method**
 - Other income
 - Other information slips
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

Employment expenses for working at home due to COVID-19 - Temporary flat rate method

The information entered here is used to complete form T777S *Statement of employment expenses for Working at Home Due to COVID-19* and to claim an amount on [line 22900, Other employment expenses](#).

The temporary flat rate method is used to calculate your home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If you use this method, your employer is not required to complete Form T22005, *Declaration of Conditions of Employment for Working at Home Due to COVID-19*, and you are not required to keep documents to support your claim.

If you meet the condition, **you can claim \$2 for each day** that you worked at home during that period, plus any other days you worked at home in 2020 due to COVID-19, **up to a maximum of \$400**.

If you have other types of employment expenses, do not use this page. Instead, use the [T777 - Statement of Employment Expenses](#) page.

Did you work more than 50% of the time from home for a period of **at least a month** (four consecutive weeks) in 2020 due to COVID-19? Yes

Total number of days you worked from home in 2020 due to COVID-19 #

[Previous](#) [Next](#)

- Enter the **Total number of days you worked from home in 2020 due to COVID-19**
- Click **Next**

Example 1: Reporting COVID-19 benefits and employment income

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information, slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Pierre Knowlton
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	September 09, 1990
Marital status	Single

Slips required:

- T4A – Statement of Pension Plan, Retirement, Annuity, and Other Income slip (Canada Revenue Agency)
- T4 – Statement of Remuneration Paid (Great Services Inc.)

Pierre worked at Great Services Inc. He applied for the CRB and received payments in 2021. He also applied for and received the CRSB in the same year.

Community Volunteer Income Tax Program**Points to remember:**

- In the **Interview setup**, check the box next to **Employment income and employment insurance benefits (T4, T4E/RL-6)** in the **Employment and other benefits** section to enter the T4 slip
- In the **Interview setup**, check the box next to **Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)** in the **Pension** section to enter the T4A slip
 - Enter the **Federal income tax deducted**
 - Under **Other information** choose field 202 and enter the amount from the slip.
 - Click the + sign to enter the information from box 203

Community Volunteer Income Tax Program

Information slip for Pierre:

T4 – Statement of Pension, Retirement, Annuity, and Other Income (Canada Revenue Agency)

Payer's name – Nom du payeur Canada Revenue Agency		Canada Revenue Agency Agence du revenu du Canada		T4A Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources	
Year Année					
061 Payer's program account number / Numéro de compte de programme du payeur		Pension or superannuation – line 11500 Prestations de retraite ou autres pensions – ligne 11500		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
012 Social insurance number Numéro d'assurance sociale 000 000 000		016		022 1,300.00	
013 Recipient's program account number Numéro de compte de programme du bénéficiaire		Lump-sum payments – line 13000 Paiements forfaitaires – ligne 13000		Self-employed commissions Commissions d'un travail indépendant	
018		020			
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales KNOWLTON PIERRE 123 Main Street City, Province X0X 0X0		Annuities Rentes		Fees for services Honoraires ou autres sommes pour services rendus	
024		048			
Other information (see page 2) Autres renseignements (voir à la page 2)					
Box – Case Amount – Montant 202 12,000.00		Box – Case Amount – Montant 203 1,000.00			
Box – Case Amount – Montant		Box – Case Amount – Montant			
Box – Case Amount – Montant		Box – Case Amount – Montant			
Box – Case Amount – Montant		Box – Case Amount – Montant			
Box – Case Amount – Montant		Box – Case Amount – Montant			

T4 – Statement of Remuneration Paid (Great Services Inc.)

Employer's name – Nom de l'employeur Great Services Inc.		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année					
54 Employer's account number / Numéro de compte de l'employeur		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
12 Social insurance number Numéro d'assurance sociale 000 000 000		14 15,200.00		22	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		Province of employment Province d'emploi		Employee's CPP contributions – see over Cotisations de l'employé au RPC – voir au verso	
28		10		16 637.65	
29		Employee's QPP contributions – see over Cotisations de l'employé au RRQ – voir au verso		EI insurable earnings Gains assurables d'AE	
17		24 15,200.00		26 15,200.00	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales KNOWLTON PIERRE 123 Main Street City, Province X0X 0X0		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		Union dues – line 21200 Cotisations syndicales – ligne 21200	
18 240.24		44		46	
RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		20		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
52		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
55		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings Gains assurables du RPAP	
56		56			
Other information (see over) Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	
Box – Case Amount – Montant		Box – Case Amount – Montant		Box – Case Amount – Montant	

Solution 1: Reporting COVID-19 benefits and employment income

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Pierre Knowlton

✦ Total income

10100 Employment income	\$15,200.00
13000 Other income	\$13,000.00
15000 Total income	\$28,200.00

✦ Net income

22215 Deduction for CPP and QPP enhanced contributions	\$58.50
23600 Net income	\$28,141.50

✦ Taxable income

26000 Taxable income	\$28,141.50
-----------------------------	--------------------

✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00
30800 CPP or QPP contributions through employment	\$579.15
31200 Employment Insurance premiums through employment	\$240.16
31260 Canada employment amount	\$1,257.00
33500 Total	\$15,884.31
33800 Total @ 15%	\$2,382.65
35000 Non refundable tax credits	\$2,382.65

✦ Refund or balance owing

42900 Basic federal tax	\$1,838.58
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$1,838.58
41700 Line 40600 - 41600	\$1,838.58
42000 Net federal tax	\$1,838.58
42800 Provincial or territorial tax	\$362.73
43500 Total payable	\$2,201.31
43700 Total income tax deducted	\$1,300.00

✦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	\$615.37
48200 Total credits	\$1,915.37
48500 Balance owing	\$285.94

Example 2: Reporting COVID-19 benefits, COVID-19 repayment and employment income

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information, slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

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Background information	
Name	Amy Martin
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	September 09, 1990
Marital status	Single
Dependant	Son: Tyler Martin DOB: January 1, 2014

Community Volunteer Income Tax Program**Slips required:**

- T4A – Statement of Pension Plan, Retirement, Annuity, and Other Income slip (Canada Revenue Agency)
- T4 – Statement of Remuneration Paid (Madame Chic Ltd.)

Amy worked part time at Madame Chic Ltd. She applied for and received the CRB, the CRCB and the CRSB in 2021.

In 2020, she had applied for and received the CERB. In 2021 she found out she was ineligible and paid back \$2,000 to the CRA. She informs the volunteer she wishes to claim what she paid back to the CRA in her 2021 income tax return.

Points to remember:

- In the **Interview setup**, check the box next to **Employment income and employment insurance benefits (T4, T4E/RL-6)** in the **Employment and other benefits** section to enter the T4 slip
- In the **Interview setup**, check the box next to **Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)** in the **Pension** section to enter the T4A slip
 - Enter the **Federal income tax deducted**
 - Under **Other information** choose field 201 and enter the amount from the slip.
 - Click the + sign to enter the information from box 202
 - Click the + sign to enter the information from box 203
 - Click the + sign to enter the information from box 204

Community Volunteer Income Tax Program

Information slip for Amy:

T4 – Statement of Pension, Retirement, Annuity, and Other Income (Canada Revenue Agency)

T4A
Statement of Pension, Retirement, Annuity,
and Other Income
État du revenu de pension, de retraite, de rente
ou d'autres sources

Payer's name – Nom du payeur
Canada Revenue Agency

Canada Revenue Agency
Agence du revenu du Canada

Year
Année

061 Payer's program account number / Numéro de compte de programme du payeur

012 Social insurance number / Numéro d'assurance sociale
000 000 000

013 Recipient's program account number / Numéro de compte de programme du bénéficiaire

016 Pension or superannuation – line 11500 / Prestations de retraite ou autres pensions – ligne 11500

022 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700
2,360.00

018 Lump-sum payments – line 13000 / Paiements forfaitaires – ligne 13000

020 Self-employed commissions / Commissions d'un travail indépendant

024 Annuities / Rentes

048 Fees for services / Honoraires ou autres sommes pour services rendus

Recipient's name and address – Nom et adresse du bénéficiaire
Last name (print) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales
MARTIN AMY

**123 Main Street
City, Province X0X 0X0**

Other information (see page 2)
Autres renseignements (voir à la page 2)

Box – Case	Amount – Montant	Box – Case	Amount – Montant
201	2,000.00	202	20,600.00
203	2,000.00	204	1,000.00

T4 – Statement of Remuneration Paid (Madame Chic Ltd.)

T4
Statement of Remuneration Paid
État de la rémunération payée

Employer's name – Nom de l'employeur
Madame Chic Ltd.

Canada Revenue Agency
Agence du revenu du Canada

Year
Année

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100
20,000.00

22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700

54 Employer's account number / Numéro de compte de l'employeur

12 Social insurance number / Numéro d'assurance sociale
000 000 000

28 Exempt – Exemption / CPP/QPP EI PPIP
RPC/RRQ AE RPAP

10 Province of employment / Province d'emploi

16 Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso
888.94

24 EI insurable earnings / Gains assurables d'AE
20,000.00

29 Employment code / Code d'emploi

17 Employee's QPP contributions – see over / Cotisations de l'employé au RRQ – voir au verso

26 CQPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ
20,000.00

18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200
315.90

44 Union dues – line 21200 / Cotisations syndicales – ligne 21200

20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700

46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900

52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600

50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB

55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso

56 PPIP insurable earnings / Gains assurables du RPAP

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale
MARTIN AMY

**123 Main Street
City, Province X0X 0X0**

Other information (see over)
Autres renseignements (voir au verso)

Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

Solution 2: Reporting COVID-19 benefits, COVID-19 repayment and employment income

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Amy Martin

✦ Total income

10100 Employment income	\$20,000.00
13000 Other income	\$23,600.00
15000 Total income	\$43,600.00

✦ Net income

22215 Deduction for CPP and QPP enhanced contributions	\$81.55
23600 Net income	\$41,518.45

✦ Taxable income

26000 Taxable income	\$41,518.45
-----------------------------	--------------------

✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00
30400 Amount for an eligible dependant	\$13,808.00
30800 CPP or QPP contributions through employment	\$807.39
31200 Employment Insurance premiums through employment	\$315.90
31260 Canada employment amount	\$1,257.00
33500 Total	\$29,996.29
33800 Total @ 15%	\$4,499.44
35000 Non refundable tax credits	\$4,499.44

✦ Refund or balance owing

42900 Basic federal tax	\$1,728.33
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$1,728.33
41700 Line 40600 - 41600	\$1,728.33
42000 Net federal tax	\$1,728.33
42800 Provincial or territorial tax	\$1,067.98
43500 Total payable	\$2,796.31
43700 Total income tax deducted	\$2,360.00

✦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	\$101.78
48200 Total credits	\$2,461.78
48500 Balance owing	\$334.53

Example 3 – Tax-exempt COVID-19 benefits and employment income

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information, slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Heather Johnson
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	June 30, 1985
Marital status	Single

Slips included:

- T4A – Statement of Pension Plan, Retirement, Annuity, and Other Income slip (Canada Revenue Agency)
- T4 – Statement of Remuneration Paid (First General Store Ltd.)

Community Volunteer Income Tax Program

Heather is a Status Indian under the Indian Act. She worked part time at First General Store Ltd. She applied for and received the CRB in 2021. She informs the volunteer that all of the income that entitled her to the CRB is tax exempt.

Slips required:

- T4A – Statement of Pension Plan, Retirement, Annuity, and Other Income slip (Canada Revenue Agency)
- T4 – Statement of Remuneration Paid (First General Store Ltd.)

Points to remember:

- In the **Interview setup**, check the box next to **Employment income and employment insurance benefits (T4, T4E/RL-6)** in the **Employment and other benefits** section to enter the T4 slip
- In the **Interview setup**, check the box next to **Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)** in the **Pension** section to enter the T4A slip
 - Enter the **Federal income tax deducted**
 - Under **Other information** choose field 202 and enter the amount from the slip.
- In the **Interview setup**, check the box next to **Tax return for a Status Indian** in the **Specific situations** section
 - Select **Yes** at the **Please confirm that you are a Status Indian** field
 - Enter the amount that is tax exempt in the **Exempt benefits paid due to the COVID-19** field

Solution 3 – Tax-exempt COVID-19 benefits and employment income

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review tab** when you have completed the example.

Heather Johnson

✦ Total income

15000 Total income	\$0.00
--------------------	--------

✦ Net income

23600 Net income	\$0.00
------------------	--------

✦ Taxable income

26000 Taxable income	\$0.00
----------------------	--------

✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00
-----------------------------	-------------

31200 Employment Insurance premiums through employment	\$315.90
--------------------------------------------------------	----------

33500 Total	\$14,123.90
-------------	-------------

33800 Total @ 15%	\$2,118.59
-------------------	------------

35000 Non refundable tax credits	\$2,118.59
----------------------------------	------------

✦ Refund or balance owing

42900 Basic federal tax	\$0.00
-------------------------	--------

40500 Federal foreign tax credit (T2209)	\$0.00
------------------------------------------	--------

40600 Federal tax	\$0.00
-------------------	--------

42000 Net federal tax	\$0.00
-----------------------	--------

42800 Provincial or territorial tax	\$0.00
-------------------------------------	--------

43500 Total payable	\$0.00
---------------------	--------

43700 Total income tax deducted	\$1,000.00
---------------------------------	------------

✦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	\$336.60
-------------------------------------------------	----------

48200 Total credits	\$1,336.60
---------------------	------------

48400 Refund	\$1,336.60
--------------	------------

Climate Action Incentive

(For Saskatchewan, Manitoba, Ontario, and Alberta only)

Before you start

The climate action incentive payment is a tax-free amount paid to help individuals and families offset the cost of the federal pollution pricing. It consists of a basic amount and a 10% supplement for residents of small and rural communities in Saskatchewan, Manitoba, Ontario, and Alberta.

Prior to 2021, the climate action incentive was a refundable tax credit claimed annually on a tax return.

As of 2021, this credit is now known as the climate action incentive payment (CAIP). The CAIP will now be paid as a quarterly benefit. If the individual is entitled to this benefit, they will automatically receive it four times a year, starting in July 2022. Individuals no longer need to apply for the CAIP as the CRA will determine their eligibility when they file their taxes.

Important note

In order to continue receiving payments for the CAIP, individuals must continue to file a tax return every year.

To be eligible, the individual must be a resident of Alberta, Saskatchewan, Manitoba or Ontario on the first day of the payment month and the last day of the previous month.

An individual must also meet at least one of the following conditions:

- they were 19 years of age or older
- they have (or previously had) a spouse or a common-law partner
- they are (or previously were) a parent who live (or previously lived) with their child

For more information, go to [Climate action incentive](#).

Community Volunteer Income Tax Program

Need to know

Only one person per family (either the individual or their spouse or common-law partner) can claim the CAIP payment on behalf of all eligible family members (qualified dependants).

For the 2018 to 2020 tax years, an individual and their spouse or common-law partner had to choose who would be claiming the CAI in order to receive the credit on their tax return.

As of the 2021 tax year, the credit will be paid to the spouse or common-law partner whose tax return is assessed first.

A qualified dependant is a person who meets all of the following conditions for the year in question:

- the individual's cohabiting spouse's or common-law partner's child or a person dependent on either of them for support on December 31
- resided with the individual on December 31
- was under 19 years of age on December 31
- was not married or living with a common-law partner on December 31
- was not a parent who lived with their child on December 31
- was not exempt from income tax in Canada at any time in the tax year, 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

If at any time during the year, **any of the following situations** apply to the individual or their eligible family members, the credit cannot be claimed:

- they were a non-resident of Canada
- they were confined to a prison or a similar institution for a period of at least 90 days
- they were a person in respect of whom a children's special allowance (CSA) was payable
- they were a government servant or officer from a foreign country

Note

The CAI payment cannot be claimed for a spouse, common-law partner, or qualified dependant **if they passed away before April 1, 2022.**

For the purpose of the CAI supplement for residents of small and rural communities, individuals must have lived outside of a census metropolitan area (CMA) on December 31 of the tax year, as defined by Statistics Canada in the last census. To claim the supplement, individuals must complete Schedule 14 by ticking the box at line 60104.

Community Volunteer Income Tax Program

Individuals cannot claim the supplement for residents of small and rural communities if their principal place of residence was located in one of the following CMAs:

- **Alberta:** Calgary, Edmonton, or Lethbridge
- **Ontario:** Barrie, Belleville, Brantford, Greater Sudbury/Grand Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor
- **Manitoba:** Winnipeg
- **Saskatchewan:** Saskatoon or Regina

To find out if an individual qualifies for the 10% supplement for residents of small and rural communities, refer to the [CMA tables](#).

Community Volunteer Income Tax Program

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

The screen-by-screen instructions are based on how the CAI was claimed for the 2018 to 2020 tax years. The process has been simplified for the 2021 tax year.

Climate Action Incentive

The screenshot displays the UFile 2019 CVITP software interface. At the top, a progress bar shows five steps: 1. Start, 2. Interview (highlighted in blue), 3. Review, 4. Tax Return, and 5. EFILE. Below the progress bar, a sidebar on the left lists various sections: Identification, Current address, CRA questions (highlighted with a red box), EFILE, Interview setup, T4 and employment income, Interest, investment income and other income, Other information slips, Medical, disability, caregiver, HBP, LLP and other plans and RRSP contributions, limits, Other deductions and credits, Prior year information, Ontario tax credits, Refund/balance owing, Controls, Other topics, and Where to enter?. The main content area is titled 'Elections Canada' and contains the 'Climate Action Incentive' section. This section includes a heading 'Supplement for residents of small and rural communities' and a text box stating: 'For the purpose of the CAI supplement for residents of small and rural communities, you must have resided outside of a census metropolitan area (CMA) on December 31, 2019, as defined by Statistics Canada in the last census they published before 2019.' Below this text is a dropdown menu labeled 'Select the principal place of residence of the taxpayer on December 31'. The 'Climate Action Incentive' section is also highlighted with a red box. Below the dropdown menu, there is a section for 'Email notifications from the CRA' with a sign-up option and terms and conditions. At the bottom of the screen, there are 'Previous' and 'Next' buttons.

If the individual's province of residence is Saskatchewan, Manitoba, Ontario, or Alberta when entering their information in the **Identification** section, UFile will automatically include the **Climate Action Incentive** section on the **CRA questions** page.

- To claim the **Supplement for residents of small and rural communities**, under **Climate Action Incentive**, **Select the principal place of residence of the taxpayer on December 31**

Community Volunteer Income Tax Program

Census metropolitan area (CMA)

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions**
- EFILE
- Interview setup
- T4 and employment income
- Interest, investment income and other income
- Other income
- Other information slips
- Medical, disability, caregiver
- HBP, LLP and other plans and RRSP contributions, limits
- Other deductions and credits
- Prior year information
- Ontario tax credits
- Refund/balance owing
- Controls
- Other topics
- Where to enter ?

Elections Canada

Do you have **Canadian citizenship**? [?]

Climate Action Incentive

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

Select the principal place of residence of the taxpayer on December 31 [?]

- Outside of a census metropolitan area (CMA)
- CMA: Barrie
- CMA: Belleville
- CMA: Brantford
- CMA: Greater Sudbury
- CMA: Guelph
- CMA: Hamilton
- CMA: Kingston

Email notifications from the CRA

Sign up to get email notifications when you have new mail to view in [My Account](#) and when important changes are made on your account.

Terms and conditions:
By providing your email address, you are registering for online mail and authorizing the Canada Revenue Agency (CRA) to send you e-mail for you to view on My Account.
Any notices and correspondence delivered online on My Account will be presumed to have been sent on the date of that email notification. You understand and agree that your **notice of assessment** and **notice of reassessment** and any future correspondence eligible for online delivery **will no longer be printed and mailed**.
Once we have processed your return, CRA will send you a registration email notification to the email address you have provided.
CRA usually processes paper returns in four to six weeks and returns filed electronically in as little as eight business days.
Please add **CRA.DoNotReply-NePasRepondre.ARC@canada.ca** to your address book, contact list, or safe senders list.

I accept the terms and conditions and I choose to receive email notifications from the CRA [?]

Email address [?]

Previous **Next**

- Your choice will be either **Outside of a census metropolitan area (CMA)** or a **CMA**

Note: In this example, the province of residence for the individual is Ontario, so all of the CMAs for Ontario are displayed.

If you selected **Outside of a census metropolitan area (CMA)**, UFile will automatically complete Schedule 14. No further action is required by you, or the individual, in order to claim the supplement.

- To determine if an individual resided outside of a CMA, go to [Find out if you qualify for the supplement for residents of small and rural communities](#)

Community Volunteer Income Tax Program

Spouse or common-law partner claiming the CAI

The screenshot displays the UFile 2020 CVITP software interface. At the top, a progress bar shows five steps: 1. Start, 2. Interview, 3. Review, 4. Tax Return, and 5. EFILE. The 'Interview' step is currently active. Below the progress bar, a sidebar menu on the left lists various sections: Identification, Current address, CRA questions, EFILE, Interview setup, T4 and employment income, Interest, investment income and other income, Other information slips, Medical, disability, caregiver, HBP, LLP and other plans and funds, RRSP contributions, limits, Other deductions and credits, Prior year information, Ontario tax credits, Refund/balance owing, **Controls** (highlighted with a red box), Other topics, and Where to enter?. The main content area is titled 'MaxBack controls' and contains the following sections:

- Schedule 6 - Canada workers benefit:** A question asks 'Are you in an exception situation which prevents you from claiming the Canada workers benefit (CWB, line 45300)?'. Below this, a text box explains that starting in 2019, the tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer is excluded from the calculation of 'working income' and 'adjusted family net income'. An election to include tax-exempt income for purposes of Schedule 6 is shown with a dropdown menu set to 'Let MaxBack decide'.
- Schedule 14 - Climate action incentive:** A question asks 'Do you wish to claim the Climate action incentive (line 45110)?'. A dropdown menu is shown with three options: 'Let MaxBack decide', 'Claim', and 'Do not claim'. The 'Do not claim' option is highlighted with a red box.
- Estimated calculations:** A question asks 'Do you wish to have the estimated GST/HST tax credit (including any related provincial credit)?'.

At the bottom of the screen, there are 'Previous' and 'Next' buttons.

Note: These instructions apply to the 2018 to 2020 UFile CVITP versions. It is possible that the instructions may differ when using the 2021 UFile CVITP version.

Note: When filing returns for a couple, the software will automatically apply the credit to the individual who chooses to make the claim in the **Interview setup**.

However, if the individual indicates that their spouse or common-law partner has already filed their return and as such, has already claimed the CAI, you will need to select **Controls** on the left side menu, which will generate the **MaxBack controls** page.

- Proceed to the section **Schedule 14 – Climate action incentive** and select **Do not claim** when answering the question **Do you wish to claim the Climate action incentive (line 45110)?**

Example: Claiming the climate action incentive

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Louise Bradley
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	September 29, 1991
Marital status	Single

Slips required:

- T4 – Statement of Remuneration Paid

Community Volunteer Income Tax Program

Since Louise is a resident of Ontario and was living in Hamilton, on December 31, 2020, Louise is eligible to claim the climate action incentive (CAI).

Points to remember:

- Once you have selected the individual's province of residence as Ontario on December 31, 2020 in the **Identification** section of UFILE, the software will automatically add the **Climate Action Incentive** section to the **CRA questions** page in the left side menu
- Select the **Province of residence on December 31** of the individual:
 - since Louise lives in the census metropolitan area of Hamilton, choose **CMA: Hamilton** from the drop-down menu
- To enter the T4 slip, click **T4 and employment income** in the left side menu and choose **T4 income (earned in any province except Quebec)**

Information slip for Louise Bradley:

T4 – Statement of Remuneration Paid

Employer's name – Nom de l'employeur		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid Etat de la rémunération payée	
Crafts R Us		Year Année			
54 Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi		Employment income – line 10100 Revenus d'emploi – ligne 10100	
12 Social insurance number Numéro d'assurance sociale		10		14 30,000.00	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		16 1,340.00		22 4,500.00	
Employee's name and address – Nom et adresse de l'employé		17		24 30,000.00	
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale BRADLEY LOUISE		18 430.00		26 30,000.00	
123 Main Street City Province X0X 0X0		20		44	
Other information (see over) Autres renseignements (voir au verso)		52		46	
Box – Case Amount – Montant Box – Case Amount – Montant Box – Case Amount – Montant		55		50	
Box – Case Amount – Montant Box – Case Amount – Montant Box – Case Amount – Montant		56		56	

Solution: Claiming the climate action incentive

Instructions

This solution was calculated using the 2020 version of UFile CVITP, with Ontario as the province of residence. In order to validate your results, make sure you refer to the federal totals generated on lines 15000, 23600, 26000, and 42000, as provincial or territorial calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Total income		Louise Bradley
10100	Employment income	\$30,000.00
15000	Total income	\$30,000.00
Net income		
22215	Deduction for CPP and QPP enhanced contributions	\$76.57
23600	Net income	\$29,923.43
Taxable income		
26000	Taxable income	\$29,923.43
Non-refundable tax credits		
30000	Basic personal amount	\$13,229.00
30800	CPP or QPP contributions through employment	\$1,263.43
31200	Employment insurance premiums through employment	\$430.00
31260	Canada employment amount	\$1,245.00
33500	Total	\$16,167.43
33800	Total @ 15%	\$2,425.11
35000	Non-refundable tax credits	\$2,425.11
Refund or balance owing		
42900	Basic federal tax	\$2,063.40
40500	Federal foreign tax credit (T2209)	\$0.00
40600	Federal tax	\$2,063.40
41700	Line 40600 - 41600	\$2,063.40
42000	Net federal tax	\$2,063.40
42800	Provincial or territorial tax	\$331.07
43500	Total payable	\$2,394.47
43700	Total income tax deducted	\$4,500.00
Payments and credits		
45110	Climate action incentive	\$300.00
47555	Canadian journalism labour tax credit	\$0.00
48200	Total credits	\$4,800.00
48400	Refund	\$2,405.53

Families

Before you start

Before preparing a return, ask the individual if they have a spouse, common-law partner, or any dependants. If the individual has a spouse, common-law partner and/or dependants, ensure that you include their information when completing the return. Not providing information for a spouse, common-law partner, or dependants could impact any benefits and credits the family may be entitled to receive.

The UFile software is designed to prepare returns for all family members. For individuals with a spouse and dependant(s), enter the individual's information, then add the spouse before adding the dependant(s).

When completing a return for individuals with a spouse or common-law partner, you **must** indicate whether they are providing complete information for the spouse or common-law partner or only reporting their net income on the individual's return. If you are completing a return for each spouse or common-law partner:

- each spouse **must** be present when completing their return
 - if an individual is absent, the person representing them **must** provide proof of Power of Attorney. For more information, see [Validating the individual's identification](#).
- a separate return **must** be filed for each spouse
- each spouse **must** complete and sign their own [Form TIS60, Taxpayer Authorization](#)

Important note

If you provide **net income only** for an individual's spouse or common-law partner, but the individual does not know the exact amount, an estimate of their spouse or common-law partner's net income amount can be used. It is not recommended that you use an estimate that is lower than their actual income. Doing so could lead to incorrect benefit payments and could cause delays, interest charges, and penalties.

Need to know

Married means that someone has a spouse and that they are legally married.

Common-law refers to someone who lives in a marriage-like relationship with another person but is not legally married to that person, and at least one of the following situations applies:

- the individual and their partner have lived together in a marriage-like relationship for at least 12 months in a row (including any time they were separated for less than 90 days because of a breakdown in the relationship)
- the individual has a child with their partner by birth or adoption
- the individual's partner has custody and control of the individual's child (or had custody and control immediately before the child turned 19 years of age), and the child depends entirely on the individual's common-law partner for support

For more information on marital status, see [Income tax basic concepts](#).

A **dependant** is wholly reliant on another individual for support. They must also be either the individual's: parent or grandparent, child or grandchild, brother or sister, uncle or aunt, niece or nephew, by blood, marriage, common-law partner, or adoption.

Deductions

Deductions are amounts that reduce an individual's income and, as a result, may lower the amount of income tax an individual has to pay.

Child care expenses are amounts an individual paid to have someone look after an eligible child so that they, and their spouse (if applicable), could:

- earn income from employment
- carry on a business either alone or as an active partner
- attend school under the conditions of an educational program
- carry on research or similar work for which a grant was received

An **eligible child** is one of the following:

- the individual or the individual's spouse's or common-law partner's child
- a child who was dependent on the individual or the individual's spouse or common-law partner for support and whose income for the year does not exceed the basic personal amount

The child must have been under 16 years of age at some time in the year. However, the age limit does not apply if the child had an impairment in physical or mental function and was dependent on the individual or the individual's spouse or common-law partner.

Community Volunteer Income Tax Program

Generally, the child care expenses are claimed by the lower net income individual. However, there are situations when the individual with the higher net income may claim the child care expenses.

These situations are considered **child care – special cases** if the lower net income person:

- attended school and was enrolled in a part-time or full-time educational program
- was mentally or physically infirmed
- was incarcerated

The child care expenses can be claimed by the higher net income individual or in part, by both individuals. In this situation, the person with the higher net income must calculate the claim first.

If you are completing returns for both individuals, UFile will automatically calculate the child care expense claim for each individual **based on the number of weeks** entered under the individual's profile with the higher net income. You will find more information on how to input child care expenses in our screen-by-screen instructions.

Non-refundable tax credits

Non-refundable tax credits are amounts that an individual can claim to help reduce or eliminate their tax payable. However, if the total of these credits is more than the tax payable, there will not be a refund for the difference. For more information, see [Non-refundable tax credits](#).

- [Spouse or common-law partner amount \(line 30300\)](#)
- [Claiming an eligible dependant \(line 30400\)](#)
- [Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older \(line 30425\)](#)
- [Amounts transferred from your spouse or common-law partner \(line 32600\)](#)

Note

For more information on the eligibility criteria for the specific credits being claimed, refer to the [Federal Income Tax and Benefit Guide](#).

Community Volunteer Income Tax Program

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Marital status

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

Identification

☐ Current address

☒ CRA questions

☒ EFILE

☐ Interview setup

☐ T4 and employment income

☐ Interest, investment income and

☐ Other income

☐ Other information slips

☐ Medical, disability, caregiver

☐ HBP, LLP and other plans and

☐ RRSP contributions, limits

☐ Other deductions and credits

☐ Prior year information

☐ Refund/balance owing

☐ Controls

☐ Other topics

☐ Where to enter ?

Family Head Identification

Please complete **all** items on this page. This information is used on your income tax return and to customize your interview. The taxpayer entered here is the *family head*. You can add other family members once you complete the first three left side menu forms.

Identification

Designation (e.g. Mr., Mrs., Dr., etc.) ?

First name ?

Last name ?

Change of name for this taxpayer? ? No

Social insurance number ?

Date of birth (dd-mm-yyyy) ?

Situation on December 31, 2019

Click the ? of each of the next two lines in case of specific situations (emigrant, deceased person)

Province of residence on **December 31, 2019** ?

Marital status on December 31, 2019 ?

Did your marital status change in 2019 (including separated for less than 90 days)? ?

Gender (mandatory for Quebec residents) ?

Single

Common-law spouse (or separated for less than 90 days)

Married (or separated for less than 90 days)

Widowed

Separated

Divorced

ext

Family Head is used by the tax software to indicate the first individual entered into UFile, and the second individual will be referred to as **Spouse** or **Dependant**.

- Select the individual's marital status as of December 31, 2021, on the **Identification** page of the **Interview** section

Note: Remember that the individual's spouse **must** be present to complete a tax return on their behalf. Do not forget to have each spouse complete and sign their own Form TIS60, Taxpayer Authorization.

Community Volunteer Income Tax Program

Marital status change

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

☐ Identification

☐ Current address

☒ CRA questions

☒ EFILE

Interview setup

☐ T4 and employment income

☐ Interest, investment income and

☐ Other income

☐ Other information slips

☐ Medical, disability, caregiver

☐ HBP, LLP and other plans and

☐ RRSP contributions, limits

☐ Other deductions and credits

☐ Prior year information

☐ Refund/balance owing

Controls

☐ Other topics

☐ Where to enter ?

Family Head Identification

Please complete **all** items on this page. This information is used on your income tax return and to customize your interview. The taxpayer entered here is the *family head*. You can add other family members once you complete the first three left side menu forms.

Identification

Designation (e.g. Mr., Mrs., Dr., etc.) ?

First name ?

Last name ?

Change of name for this taxpayer? ? No

Social insurance number ⓘ ?

Date of birth (dd-mm-yyyy) ?

Situation on December 31, 2019

Click the ? of each of the next two lines in case of specific situations (emigrant, deceased person)

Province of residence on **December 31, 2019** ?

Marital status on **December 31, 2019** ?

Did your marital status change in 2019 (including separated for less than 90 days)? ? **Change**

Gender (mandatory for Quebec residents) ?

[Previous](#) [Next](#)

- If the individual indicates that there has been a marital status change in the tax year, select **Change** when answering the question **Did your marital status change in 2021 (including separated for less than 90 days)?**
- Click **Next**

Community Volunteer Income Tax Program

Marital status change

The screenshot shows the UFile 2018 CVITP interface. At the top, there are five steps: 1 Start, 2 Interview, 3 Review, 4 Tax Return, and 5 EFILE. The 'Interview' step is currently active. Below the steps, there is a 'Family Head' section with buttons to '+ add spouse', '+ add dependant', and '- delete selected'. The left sidebar lists various sections, with 'Marital status change' highlighted. The main form area is titled 'Change of marital status in 2018' and contains the following text:

Complete this form if your marital status changed in 2018.
By selecting a change in your marital status, you confirm at the same time this change.

Change in your marital status in 2018 ? [dropdown menu] *

Date of change in your marital status (dd-mm-2018) ? [date input] *

If eligible to the eligible dependant amount ? [dropdown menu]

At the bottom of the form, there are 'Previous' and 'Next' buttons.

Note: If you selected **Change** when answering the question **Did your marital status change in 2021 (including separated for less than 90 days)?**, a new page called **Marital status change** will appear in the left side menu.

- Under **Change of marital status in 2021**, select the appropriate marital status from the drop-down menu for **Change in your marital status in 2021**
 - for example, if the individual was married but considered separated on December 31, 2021, select **Married, then separated**

Community Volunteer Income Tax Program

Marital status change

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
 - Marital status change**
 - Current address
 - CRA questions
 - EFILE
- Interview setup
 - T4 and employment income
 - Interest, investment income and capital gains
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

Change of marital status in 2018

Complete this form if your marital status changed in 2018.

By selecting a change in your marital status, you confirm at the same time this change.

Change in your marital status in 2018 ?

Date of change in your marital status (dd-mm-2018) ?

If eligible to the eligible dependant amount ?

Previous **Next**

- Enter the effective date of the change

Note: Enter the date that the change occurred. For example, the date they got married or when they started living separate and apart.

Community Volunteer Income Tax Program

Spouse interview type

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
- ☐ Marital status change
- ☒ **Spouse interview type**
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☐ Interview setup
- ☐ T4 and employment income
- ☐ Interest, investment income and
- ☐ Other income
- ☐ Other information slips
- ☐ Medical, disability, caregiver
- ☐ HBP, LLP and other plans and
- ☐ RRSP contributions, limits
- ☐ Other deductions and credits
- ☐ Prior year information
- ☐ Refund/balance owing
- ☐ Controls
- ☐ Other topics
- ☐ Where to enter ?

Type of information you wish to provide about your spouse

To prepare optimized tax returns for you and your spouse together, select *Complete information* below. Once you have finished your own interview, click [add spouse](#) (near the top of the screen), and complete your spouse's interview.

If you do not need a tax return for your spouse, or wish to prepare your tax returns separately, select *Net income only*. A new page titled *Spouse - basic information* will be added to the left side menu where you can enter your spouse's identification and basic tax information.

If you select *Net income only*, you will enter your spouse's basic information in **your** interview. You can claim amounts transferred to you by your spouse with either selection.

Important note: You must select *Complete information* in the following situations:

- Your spouse died in the year;
- You wish to split eligible pension income with your spouse ([line 11600](#));
- You wish to claim the Canada workers benefit for lower income families ([line 45300](#)) (unless your spouse was **non-resident for the whole year**);
- You were a Canadian resident throughout the year and your spouse immigrated in Canada in the year;
- You and your spouse immigrated in Canada in the year.

For more information [click here](#).

What information will you provide for your spouse? Complete information (recommended)

[Previous](#) [Next](#)

Note: If the individual has a spouse or common-law partner, you **must** indicate whether you will:

1. complete a tax return for the spouse or common-law partner
 2. only report the net income of the spouse or common-law partner
- On the **Spouse interview type** page, use the drop-down menu to select which option you want to proceed with:
 - **Complete information (recommended)**
 - **Net income only**

Community Volunteer Income Tax Program

Add spouse

1 **2 Interview** Enter your tax information, tax slips, etc. **3** **4** **5** **UFile 2018 CVITP**

Family Head **+ add spouse** + add dependant - delete selected

- ☐ Identification
- ☐ Marital status change
- ☐ Spouse interview type
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☐ **Interview setup**
- ☐ T4 and employment income
- ☐ Interest, investment income and capital gains
- ☐ Other income
- ☐ Other information slips
- ☐ Medical, disability, caregiver
- ☐ HBP, LLP and other plans and funds
- ☐ RRSP contributions, limits
- ☐ Other deductions and credits
- ☐ Prior year information
- ☐ Refund/balance owing
- ☐ **Controls**
- ☐ Other topics

Type of information you wish to provide about your spouse

To prepare optimized tax returns for you and your spouse together, select *Complete information* below. Once you have finished your own interview, click *add spouse* (near the top of the screen), and complete your spouse's interview.

If you do not need a tax return for your spouse, or wish to prepare your tax returns separately, select *Net income only*. A new page titled *Spouse - basic information* will be added to the left side menu where you can enter your spouse's identification and basic tax information.

If you select *Net income only*, you will enter your spouse's basic information in **your** interview. You can claim amounts transferred to you by your spouse with either selection.

Important note: You must select *Complete information* if you are claiming the federal home ownership grant.

Previous **Next**

- Click **add spouse**

Community Volunteer Income Tax Program

Spouse Identification

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head **Spouse** + add dependant - delete selected

☐ Identification
☐ CRA questions
☐ EFILE
☐ Interview setup
☐ T4 and employment income
☐ Interest, investment income and carrying charges
☐ Other income
☐ Other information slips
☐ Medical, disability, caregiver
☐ HBP, LLP and other plans and funds
☐ RRSP contributions, limits
☐ Other deductions and credits
☐ Prior year information
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Spouse Identification

The taxpayer entered here is the spouse. Please complete all mandatory fields on this page. The first name and the last name must be provided if you wish to prepare a return for this spouse.

Designation (e.g. Mr., Mrs., Dr., etc.) ?

First name ?

Last name ?

Change of name for this taxpayer? ? No

Social insurance number ① ?

Date of birth (dd-mm-yyyy) ?

Situation on December 31, 2019

Click the ? of each of the next two lines in case of specific situations (emigrant, deceased person)

Province of residence on December 31, 2019 ?

Gender (mandatory for Quebec residents) ?

Previous Next

- Fill in the spouse's identification information

Note: The spouse's name is displayed beside the Family Head's name.

- Proceed through the interview questions for the spouse, just as you did for the family head, entering information about the spouse's income, deductions, and non-refundable tax credits
- Click **Next** after each completed page

Note: When you reach the end of the interviews for the family head and the spouse, UFile will generate two returns. Each return must be filed separately.

Community Volunteer Income Tax Program

Spouse – basic information

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Spouse interview type
- Spouse - basic information**
- Current address
- CRA questions
- EFILE
- Interview setup
- T4 and employment income
- Interest, investment income and carrying charges
- Other income
- Other information slips
- Medical, disability, caregiver
- HBP, LLP and other plans and funds
- RRSP contributions, limits
- Other deductions and credits
- Prior year information
- Refund/balance owing
- Controls
- Other topics
- Where to enter?

Spouse - basic information

Use this page to enter information about your spouse or common-law partner when you are not preparing both tax returns together. If you wish to prepare both tax returns together, return to the page *Spouse interview type* and select *Complete information*.

First name of your spouse ?

Last name of your spouse ?

Social insurance number of your spouse ?

Date of birth (dd-mm-yyyy) ?

Was your spouse in prison in 2019? ?

If your spouse has an impairment, does his or her impairment provide entitlement to the Canada caregiver amount? ?

Was your spouse self-employed in 2019? ?

Was your spouse a Canadian resident in 2019 (Not applicable for immigrant)? ?

Was your spouse an immigrant in 2019? ?

If Yes, enter his or her net income while you were living together in Canada ?

Net federal income of your spouse (line 23600 of his or her return) **OR** net world income in Canadian dollars, if your spouse is a non-resident of Canada. **Warning:** Do not use an estimated income below the actual. See help for more information. ?

TOSI-adjusted net income (T1206, line 6) ?

Previous **Next**

Note: If you are completing the **Spouse - basic information** page for a **non-resident spouse**, make sure you indicate that the spouse **was not a resident of Canada in 2021**.

Individuals may claim the spousal amount for a non-resident spouse or common-law partner that depended on them for financial support. The CRA will review these amounts on a case-by-case basis.

If the spouse or common-law partner had sufficient income to maintain a reasonable standard of living in their home country, they would not be considered as a dependent, and as such, you **must** provide any income they earned.

Community Volunteer Income Tax Program

How to add a dependant

The screenshot shows the UFile 2019 CVITP interface. At the top, there are five steps: 1 Start, 2 Interview (highlighted), 3 Review, 4 Tax Return, and 5 EFILE. Below the steps, there are buttons for 'Family Head', '+ add spouse', '+ add dependant' (highlighted with a red box), and '- delete selected'. On the left side, there is a list of menu items under 'Interview setup', including 'T4 and employment income', 'Interest, investment income and other income', 'Other information slips', 'Medical, disability, caregiver', 'HBP, LLP and other plans and funds', 'RRSP contributions, limits', 'Other deductions and credits', 'Prior year information', 'Refund/balance owing', 'Controls', 'Other topics', and 'Where to enter?'. The main form is titled 'Family Head Identification' and contains the following sections:

Identification

Please complete **all** items on this page. This information is used on your income tax return and to customize your interview. The taxpayer entered here is the *family head*. You can add other family members once you complete the first three left side menu forms.

Designation (e.g. Mr., Mrs., Dr., etc.) ?

First name ?

Last name ?

Change of name for this taxpayer? ? No

Social insurance number ?

Date of birth (dd-mm-yyyy) ?

Situation on December 31, 2019

Click the ? of each of the next two lines in case of specific situations (emigrant, deceased person)

Province of residence on **December 31, 2019** ?

Marital status on **December 31, 2019** ?

Did your marital status change in 2019 (including separated for less than 90 days)? ? No change

At the bottom of the form, there are 'Previous' and 'Next' buttons.

- Select + **add dependant**

Note: It is important to add all dependants into UFile to ensure that the individuals involved are receiving all the benefits and credits to which they are entitled.

Community Volunteer Income Tax Program

Dependant

The screenshot shows the UFile 2019 CVITP interface. At the top, there are five steps: 1 Start, 2 Interview (highlighted), 3 Review, 4 Tax Return, and 5 EFILE. Below the steps are tabs for Family Head, Spouse, and Dependant (selected). The Dependant section includes a sidebar with a list of topics: Dependant ID, Interview setup, Interest, investment income and carrying charges, Medical and disability, HBP, LLP and other plans and funds, RRSP contributions, limits, Tuition, education, student loans, Other deductions and credits, Prior year information, Refund/balance owing, Controls, Other topics, and Where to enter ?. The main content area is titled 'Dependant Identification' and contains an 'Identification' section with fields for First name, Last name, Change of name for this taxpayer?, Relationship, Social insurance number, and Date of birth. Below this is a 'Situation on December 31, 2019' section with a note to click the ? of each of the next two lines in case of specific situations (emigrant, deceased person). It includes fields for Province of residence on December 31, 2019, Marital status on December 31, 2019, Did this dependant have any income in 2019?, and Does this taxpayer require a tax return?. At the bottom are 'Previous' and 'Next' buttons.

- Enter the dependant's information in the **Dependant Identification** section (follow the same process as for the family head)

The left side menu automatically populates the most common credits that individuals may be entitled to claim for their dependants:

- Medical and disability
- Tuition, education, student loans
- Other deductions and credits

Some credits, such as child care expenses, will populate when you complete the **Dependant Identification**.

Community Volunteer Income Tax Program

Interview setup

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head Spouse **Dependant** + add dependant - delete selected

☐ Dependant ID
☒ **Interview setup**
☐ Medical and disability
☐ Tuition, education, student loan
☐ Other deductions and credits
☐ Prior year information
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Interview setup

Tick any boxes ☐ which apply to this dependant's tax situation in each of the sections below. When you are finished, click *Next* and the Left side menu will show the topics for your customized interview.

Click on [?](#) if you want to go directly to the topic on the Left side menu.

[?](#) If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking *Interview setup* in the Left side menu.

Specific situations <ul style="list-style-type: none"> <input type="checkbox"/> Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year ? <input type="checkbox"/> Tax return for a deceased person ? <input type="checkbox"/> Tax return for a Status Indian ? <input type="checkbox"/> Prison in 2019 ? 	Employment <ul style="list-style-type: none"> <input type="checkbox"/> Social assistance, worker's compensation (T5007/RI-5) ? <input type="checkbox"/> Union or professional dues not on T4 slips ? <input type="checkbox"/> Employment expenses ? <input type="checkbox"/> GST or QST rebate on employment or partnership expenses ?
Investment income and expenses <ul style="list-style-type: none"> <input type="checkbox"/> Interest, investment income and carrying charges/interest expenses/CNLL (T3, T5, T4PS, T5008, RC359) ? <input type="checkbox"/> Capital gains (or losses) and capital gain history ? <input type="checkbox"/> Foreign income or foreign property (T1135) ? 	Other income sections <p>Some sections are not showing because the dependant has no income. If the dependant has income to report, answer yes to the question <i>Did this dependant have any income in 2019?</i> Dependant ID page.</p>
Common tax deductions <ul style="list-style-type: none"> <input type="checkbox"/> Donations and federal political contributions ? <input type="checkbox"/> RRSP, HBP, LLP, other plans and funds ? 	Tax paid by instalments and tax <ul style="list-style-type: none"> <input type="checkbox"/> Tax paid by instalments and tax transfer ?

Previous Next

- In the **Interview setup**, check the boxes that apply to the dependant's tax situation

This will prompt the program to ask questions about their income, deductions, and credits.

- If none of the boxes apply, click **Next**

Community Volunteer Income Tax Program

Controls for dependant

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2020 CVITP

Family Head | **Dependant** | + add spouse | + add dependant | - delete selected

☐ Dependant ID

☐ Interview setup

☐ Medical and disability

☐ Tuition, education, student loans

☐ Other deductions and credits

☐ Prior year information

☐ Refund/balance owing

☐ Controls

☐ Other topics

☐ Where to enter ?

Controls for dependant's tax return

MaxBack will automatically make decisions to lower taxes payable and maximize the total refund for your family. These options allow you to control how MaxBack works.

Do you wish to claim this dependant as the **designated child** for the Canada workers benefit on Schedule 6 of the parent's return? Let MaxBack decide

Do you wish to have the estimated GST/HST tax credit (including any related provincial credit)? ?

If you are at least 65 years of age but under 70: Election to stop contributing to the Canada Pension Plan

If you had employment earnings:

Did you make a CPT30 election for the current taxation year? ?

If you answered **Yes** to the question above, enter the **effective election date (01-mm-2020)** to stop contributing to the CPP or to revoke an election made in a prior year to stop contributing to the CPP (from the CPT30 Part C or D) ?

If you had self-employment income: (see help ?)

Did you want to stop contributing to the CPP on the self-employment income? ?

If you answered **Yes** to the question above, enter the election date (01-mm-2020) to stop contributing to the CPP (Schedule 8 L50372) or to revoke an election made in a prior year to stop contributing to the CPP (Schedule 8 L50374) ?

Prior CPP election

Did you make an election in a prior year to stop contributing to the CPP ? ?

In a single-parent family, MaxBack automatically identifies the best dependant to claim as the eligible dependant on line 30400. To force the use of this dependant select **Yes**. To prevent claiming any amount for an eligible dependant select **No** in the file of each dependant. This applies also in the situation of a couple in which the partners do not live together and each partner is not supported by the other.

Previous Next

Note: Some credits, such as the disability amount, may be transferred between spouses or between parents and children.

Other non-refundable tax credits, such as medical expenses and charitable donations, may be combined to get the best tax advantage for the family. When all family members living in the same household are entered into UFile, the software can find and apply all possible deductions, credits, and transfers.

- By choosing **Let MaxBack decide**, UFile will use the most advantageous calculation for all of the returns being prepared for the family

Community Volunteer Income Tax Program

Controls for dependant – Amount for an eligible dependant

The screenshot shows the UFile 2020 CVITP software interface. At the top, there are five steps: 1 Start, 2 Interview (highlighted), 3 Review, 4 Tax Return, and 5 EFILE. The 'Interview' step is further divided into 'Family Head' and 'Dependant' sections. The 'Dependant' section is active, and the 'Controls' option is selected in the left sidebar. The main area displays the following questions and options:

- CPP Election:** "If you answered **Yes** to the question above, enter the election date (01-mm-2020) to stop contributing to the CPP (Schedule 8 L50372) or to revoke an election made in a prior year to stop contributing to the CPP (Schedule 8 L50374)". Below this is a date input field.
- Prior CPP election:** "Did you make an election in a prior year to stop contributing to the CPP?". Below this is a dropdown menu.
- Claiming as eligible dependant:** "In a single-parent family, MaxBack automatically identifies the best dependant to claim as the eligible dependant on line 30400. To force the use of this dependant select **Yes**. To prevent claiming any amount for an eligible dependant select **No** in the file of each dependant. This applies also in the situation of a couple in which the partners do not live together and each partner is not supported by the other." Below this is a yellow box with the question "Claim this dependant as the eligible dependant on federal line 30400?" and a dropdown menu with the option "Do not claim" highlighted with a red box.
- UCCB amounts:** "If you were a single parent on December 31, 2020. Do you wish to include all UCCB amounts you received in 2020 in the income of this dependant." Below this is a dropdown menu.
- Schedule of marginal tax rate calculation:** "The marginal tax rate is the rate at which the next dollar of your income will be taxed." Below this is a dropdown menu with the question "Do you wish to have the marginal tax rate calculation?".

At the bottom right, there are "Previous" and "Next" buttons.

- If the individual **cannot** claim the amount for an eligible dependant, select **Do not claim** to the question **Claim this dependant as the eligible dependant on federal line 30400?**

For more details, see [What are the situations in which you cannot claim the amount for an eligible dependant?](#)

Community Volunteer Income Tax Program

Claiming child care expenses

The screenshot shows the UFile 2018 CVITP interface. At the top, there are five steps: 1 Start, 2 Interview, 3 Review, 4 Tax Return, and 5 EFILE. The 'Interview' step is currently active. Below the steps, there are tabs for Family Head, Spouse, and Dependant. The 'Dependant' tab is selected. On the left side, there is a menu with various options: Dependant ID, Interview setup, Medical and disability, Tuition, education, student loans, Child care (highlighted with a red box), Other deductions and credits, Prior year information, Refund/balance owing, Controls, Other topics, and Where to enter?. The main area is titled 'Child care expenses incurred for this dependant'. It contains a yellow tip: 'If you paid child care expenses (daycare, summer camp, boarding school, or babysitter) for this dependant so that you and your spouse (if applicable) could work, select the appropriate item below.' Below this, there is a list of options: Daycare (includes day camp), Camp (dependant stayed overnight), Boarding school, and Babysitter. Each option has a '+' icon and a '?' icon. At the bottom, there are 'Previous' and 'Next' buttons.

- Click **Child care** in the left side menu of the Dependant's profile
- Then select the type of child care expenses:
 - daycare (includes day camp)
 - camp (dependant stayed overnight)
 - boarding school
 - babysitter

Note: If the individual has more than one child that they paid child care expenses for, you must enter the expenses for each child separately and claim the expenses for each child in their individual profiles.

Community Volunteer Income Tax Program

Child care expenses – Daycare

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head Spouse **Dependant** + add dependant - delete selected

- ☐ Dependant ID
- ☐ Interview setup
- ☐ Medical and disability
- ☐ Tuition, education, student loans
- ☐ Child care
- ☒ **Daycare**
- ☐ Other deductions and credits
- ☐ Prior year information
- ☐ Refund/balance owing
- ☐ Controls
- ☐ Other topics
- ☐ Where to enter ?

Child care expenses - Daycare

Enter child care expenses for this dependant.

For more information regarding the tax treatment of the child care expenses, [click here](#).

Amount paid to the daycare centre for this child ?

Name of the daycare centre

Address of the daycare centre

Previous

- Enter the appropriate child care expense details
- Click **Next**

Note: In most cases, whether a married couple or a common-law partnership, the child care expenses must be claimed on the return of the individual who has the lower net income. UFile will automatically determine whose return the child care expenses should be claimed on.

Community Volunteer Income Tax Program

Child care expenses - Special cases

The screenshot displays the UFile 2021 CVITP software interface. At the top, a navigation bar shows five steps: 1 Start, 2 Interview, 3 Review, 4 Tax Return, and 5 EFILE. The 'Interview' step is currently active. Below this, a family member selection bar shows 'Family Head' as the selected individual, with options to 'add spouse', 'add dependant', or 'delete selected'. The left sidebar contains a list of categories: Identification, Current address, CRA questions, EFILE, Interview setup (highlighted), T4 and employment income, Interest, investment income and carrying charges, Other income, Other information slips, Medical, disability, caregiver, HBP, LLP and other plans and funds, RRSP contributions, limits, Child care (special cases), Other deductions and credits, Prior year information, Refund/balance owing, Controls, Other topics, and Where to enter?. The main content area is divided into several sections: Investment income and expenses, Self-employment, Student, Common tax deductions, Parents and children, Instalments and tax transfer, Other topics, and Carryforward amounts and prior year information. In the 'Parents and children' section, the 'Child care (special cases)' option is selected with a checkmark. At the bottom right, there are 'Previous' and 'Next' buttons.

There are situations when the individual with the higher net income may claim the child care expenses. These situations exist when the individual with the lower net income attended school, was incarcerated or was mentally or physically infirm. The UFile software considers these to be child care **special cases**.

- In addition to claiming the child care expenses under the dependant's profile, you must also select **Child care (special cases)** on the **Interview setup** page of the individual with the higher net income
- Under the profile for the individual with the higher net income, click **Interview setup** in the left side menu, then select **Child care (special cases)** from the **Parents and children** section
- Click **Next**

Community Volunteer Income Tax Program

Child care expenses - Special cases (continued)

The screenshot shows the UFile 2018 CVITP software interface. At the top, there are five steps: 1 Start, 2 Interview, 3 Review, 4 Tax Return, and 5 EFILE. Below these are tabs for Lower Income, Higher Income, and Dependant. The left sidebar contains a list of options, with 'Child care (special cases)' highlighted. The main area is titled 'Child care deduction (special cases)' and contains a yellow information box with instructions. Below this, there is a 'Child care deduction' button with a '+' sign and a red box containing the text: 'A special situation allows you to claim child care expenses even though **your earnings are higher** than your spouse's.' At the bottom right, there are 'Previous' and 'Next' buttons.

- Select **Child care (special cases)** from the left side menu and click the + sign next to **A special situation allows you to claim child care expenses even though your earnings are higher than your spouse's** from the **Child care deduction** section

Community Volunteer Income Tax Program

Child care expenses - Special cases (continued)

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Lower Income Higher Income Dependant + add dependant - delete selected

☐ Identification
☐ CRA questions
☒ EFILE
☐ Interview setup
☒ T4 and employment income
☐ Interest, investment income and other income
☐ Other information slips
☐ Medical, disability, caregiver
☐ HBP, LLP and other plans and RRSP contributions, limits
☐ Child care (special cases)
☐ Child care/higher earner
☐ Other deductions and credits
☐ Prior year information
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Higher earner eligible to claim the child care deduction

By default, the program will assign the child care expenses to the spouse earning the lower income unless there are special circumstances which allow the higher earner to claim these expenses.

If you are the person with the higher income, enter the number of weeks during the year that any of the special cases listed below are relevant to your situation.

Note: Child care expenses must be entered in the file of the dependent child for whom they were incurred.

Number of weeks of support by the higher income earner

The lower earner attended school full-time	?		#
The lower earner attended school part-time	?		#
The lower earner was temporarily infirm	?		#
The lower earner was indefinitely infirm	?		#
The lower earner was in prison	?		#
You were separated in the year for at least 90 days	?		#
Spouse died - Claim the child care expenses	?		#
Spouse non-resident - Claim the child care expenses	?		#

Previous Next

- Under the **Higher Income** earner's profile, enter the number of weeks during the year that any of the special cases listed are relevant to their situation
- Click **Next**

UFile will then calculate how much of the child care expenses can be claimed on the higher net income individual's income tax return. If any amounts can be claimed on the lower income earner's income tax return, UFile will automatically claim them based on the information provided.

Example 1: Amounts transferred from spouse

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

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Background information	
Name	Tim Ward
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	August 08, 1956
Marital status	Married to: Donna Ward on June 7, 1986 SIN: 000 000 000 DOB: June 13, 1953

Slips required:

- T4 – Statement of Remuneration Paid (for Tim)
- T4 – Statement of Remuneration Paid (for Donna)

Points to remember:

- Add spouse under the **Family Head** (Tim)
- Select **Complete information (recommended)** for spouse
- Complete the **Interview** with Tim before moving on to Donna's **Interview**
- UFile will automatically calculate and claim the **spouse or common-law partner amount (30300)** and **amounts transferred from your spouse or common-law partner (32600)** when applicable

Information slip for Tim:

T4 – Statement of Remuneration Paid

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
Torch Corp.		Year / Année		Employment income – line 10100 / Revenus d'emploi – ligne 10100	
54 Employer's account number / Numéro de compte de l'employeur		14 38,123.00		22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	
12 Social insurance number / Numéro d'assurance sociale		10 Province of employment / Province d'emploi		24 EI insurable earnings / Gains assurables d'AE	
000 000 000		16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800		38,123.00	
28 Exempt – Exemption / CPP/QPP EI PPIP		17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800		26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
RPC/RRQ AE RPAP		29 Employment code / Code d'emploi		38,123.00	
Employee's name and address – Nom et adresse de l'employé		18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200		44 Union dues – line 21200 / Cotisations syndicales – ligne 21200	
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale		20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700		46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900	
WARD TIM		52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600		50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
123 Main Street City, Province X0X 0X0		55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		56 PPIP insurable earnings / Gains assurables du RPAP	
Other information (see over)		Box – Case Amount – Montant		Box – Case Amount – Montant	
Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	

Community Volunteer Income Tax Program

Information slip for Donna:

T4 – Statement of Remuneration Paid

<p>Employer's name – Nom de l'employeur</p> <p>Heat Inc.</p>				<p>Canada Revenue Agency Agence du revenu du Canada</p>		<p>T4 Statement of Remuneration Paid État de la rémunération payée</p>		<p>Year Année</p>	
<p>54 Employer's account number / Numéro de compte de l'employeur</p>		<p>10 Province of employment / Province d'emploi</p>		<p>16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800</p>		<p>24 EI insurable earnings / Gains assurables d'AE</p>		<p>22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700</p>	
<p>12 Social insurance number / Numéro d'assurance sociale</p> <p>000 000 000</p>		<p>28 Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP</p>		<p>17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800</p>		<p>26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ</p>		<p>18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200</p>	
<p>Employee's name and address – Nom et adresse de l'employé</p> <p>Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale</p> <p>WARD DONNA</p> <p>123 Main Street City, Province X0X 0X0</p>		<p>29 Employment code / Code d'emploi</p>		<p>20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700</p>		<p>44 Union dues – line 21200 / Cotisations syndicales – ligne 21200</p>		<p>46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900</p>	
<p>55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso</p>		<p>52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600</p>		<p>50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB</p>		<p>56 PPIP insurable earnings / Gains assurables du RPAP</p>		<p>55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso</p>	
<p>Other information (see over)</p>		<p>Autres renseignements (voir au verso)</p>		<p>Box – Case Amount – Montant</p>		<p>Box – Case Amount – Montant</p>		<p>Box – Case Amount – Montant</p>	

Solution 1: Amounts transferred from spouse

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Tim Ward

Donna Ward

✦ Total income

10100 Employment income	\$38,123.00	\$7,500.00
15000 Total income	\$38,123.00	\$7,500.00

✦ Net income

22215 Deduction for CPP and QPP enhanced contributions	\$120.19	\$18.72
23600 Net income	\$38,002.81	\$7,481.28

✦ Taxable income

26000 Taxable income	\$38,002.81	\$7,481.28
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✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00	\$13,808.00
30100 Age amount	\$7,713.00	\$7,713.00
30300 Spouse or common-law partner amount	\$6,326.72	
30800 CPP or QPP contributions through employment	\$1,189.92	\$185.28
31200 Employment Insurance premiums through employment	\$600.00	\$115.00
31260 Canada employment amount	\$1,257.00	\$1,257.00
32600 Amounts transferred from your spouse or common-law partner	\$7,713.00	
33500 Total	\$38,607.64	\$23,078.28
33800 Total @ 15%	\$5,791.15	\$3,461.74
35000 Non refundable tax credits	\$5,791.15	\$3,461.74

✦ Refund or balance owing

42900 Basic federal tax	\$0.00	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00	\$0.00
40600 Federal tax	\$0.00	\$0.00
42000 Net federal tax	\$0.00	\$0.00
42800 Provincial or territorial tax	\$977.87	\$0.00
43500 Total payable	\$977.87	\$0.00
43700 Total income tax deducted	\$3,566.12	\$700.00

✦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	\$629.13	
48200 Total credits	\$4,195.25	\$700.00
48400 Refund	\$3,217.38	\$700.00

Example 2: Employed individual with two children

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

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Background Information	
Name	Candice Lockhart
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	May 15, 1986
Marital status	Divorced
Number of children (2)	Daughter: Rose Lockhart DOB: March 30, 2016 Son: Rhys Lockhart DOB: June 4, 2018

Community Volunteer Income Tax Program

Slips required:

- T4 – Statement of Remuneration Paid
- T4E – Statement of Employment Insurance and Other Benefits
- Sunny Nursery Day Care Centre receipt
- Candice has two children (Rose and Rhys). Both children attended daycare.

Points to remember:

- Add both dependent children under the family head.
- Enter the child care expenses under the children's profiles.

Information slips for Candice:

T4 – Statement of Remuneration Paid

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
123456 Canada Ltd.		Year / Année		Employment income – line 10100 / Revenus d'emploi – ligne 10100	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700
54 Employer's account number / Numéro de compte de l'employeur		14	42,275 00	22	2,807 00
Social insurance number / Numéro d'assurance sociale		10 Province of employment / Province d'emploi	16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800	24	42,275 00
12 000 000 000		28 Exempt – Exemption / CPP/QPP EI PPIP / RPC/RRQ AE RPAP	17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800	26	42,275 00
Employee's name and address – Nom et adresse de l'employé		29 Employment code / Code d'emploi	18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200	44	165 00
Last name (in capital letters) – Nom de famille (en lettres moulées) / First name – Prénom / Initial – Initiale			20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700	46	
LOCKHART CANDICE			52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	50	
123 Main Street / City, Province X0X 0X0			55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	56	
Other information (see over) / Autres renseignements (voir au verso)		Box – Case	Amount – Montant	Box – Case	Amount – Montant

Community Volunteer Income Tax Program

T4E – Statement of Employment Insurance and Other Benefits

Canada Revenue Agency		Agence du revenu du Canada		T4E Statement of Employment Insurance and Other Benefits		Protected B / Protégé B when completed / une fois rempli																					
Year	7 Repayment rate 30 % Taux de remboursement	14 Total benefits paid 840.00	15 Regular and other benefits paid 840.00 Prestations régulières et autres prestations versées	17 Employment benefits and support measures paid	20 Taxable tuition assistance	21 Non-taxable tuition assistance																					
Année		Prestations totales versées		Prestations d'emploi et mesures de soutien versées	Aide visant les frais de scolarité imposables	Aide visant les frais de scolarité non imposables																					
22	Income tax deducted 80.00 Impôt sur le revenu retenu	23	Quebec income tax deducted Impôt du Québec sur le revenu retenu	12	Social insurance number 000 000 000 Numéro d'assurance sociale	Other information (see the next page) – Autres renseignements (à la page suivante)																					
Recipient's name and address – Nom et adresse du bénéficiaire CANDICE LOCKHART 123 Main Street City, Province X0X 0X0				<table border="1"> <tr> <td>Box / Case</td> <td>Amount / Montant</td> <td>Box / Case</td> <td>Amount / Montant</td> </tr> <tr> <td>Box / Case</td> <td>Amount / Montant</td> <td>Box / Case</td> <td>Amount / Montant</td> </tr> <tr> <td>Box / Case</td> <td>Amount / Montant</td> <td>Box / Case</td> <td>Amount / Montant</td> </tr> <tr> <td>Box / Case</td> <td>Amount / Montant</td> <td>Box / Case</td> <td>Amount / Montant</td> </tr> <tr> <td>Box / Case</td> <td>Amount / Montant</td> <td>Box / Case</td> <td>Amount / Montant</td> </tr> </table>				Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant	Box / Case	Amount / Montant
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				Payer's name – Nom du payeur																							

T4E (19)

Keep this copy for your records
Conservez cette copie dans vos dossiers

Canada

Sunny Nursery Daycare Centre receipt

Sunny Nursery Daycare Centre

100 Sunny Street
City Province X0X 0X0
Tel: 476-123-4567
Business number: 11111111RT0001

January 25, 2022

To whom it may concern:

Candice Lockhart paid the following amounts in 2021 for child care services provided to her children:

Rose Lockhart (daughter)= \$1,011.00
Rhys Lockhart (son)= \$3,160.00

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Beth Lindale

Beth Lindale
Program Supervisor

Solution 2: Employed individual with two children

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Candice Lockhart

✦ Total income

10100 Employment income	\$42,275.00
11900 Employment Insurance and other benefits	\$840.00
15000 Total income	\$43,115.00

✦ Net income

20600 Pension adjustment	\$1,605.00
20700 Registered pension plan deduction	\$782.50
21200 Annual union, professional, or like dues	\$165.00
21400 Child care expenses (T778)	\$4,171.00
22215 Deduction for CPP and QPP enhanced contributions	\$75.90
23600 Net income	\$37,920.60

✦ Taxable income

26000 Taxable income	\$37,920.60
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✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00
30400 Amount for an eligible dependant	\$13,808.00
30800 CPP or QPP contributions through employment	\$751.46
31200 Employment Insurance premiums through employment	\$652.43
31260 Canada employment amount	\$1,257.00
33500 Total	\$30,276.89
33800 Total @ 15%	\$4,541.53
35000 Non refundable tax credits	\$4,541.53

✦ Refund or balance owing

42900 Basic federal tax	\$1,146.56
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$1,146.56
41700 Line 40600 - 41600	\$1,146.56
42000 Net federal tax	\$1,146.56
42800 Provincial or territorial tax	\$415.24
43500 Total payable	\$1,561.80
43700 Total income tax deducted	\$2,887.00

✦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	\$641.46
47900 Provincial or territorial credits	\$2,852.96
48200 Total credits	\$6,381.42
48400 Refund	\$4,819.62

Example 3: Claiming child care (special cases)

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

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Background Information	
Name	Ryan Samson
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	November 15, 1983
Marital status	Married to: Jessica Samson on August 2, 2014 SIN: 000 000 000 DOB: September 10, 1984
Number of children (2)	Son: Jace Samson DOB: May 22, 2016 Daughter: Jackie Samson DOB: June 22, 2017

Community Volunteer Income Tax Program**Slips required:**

- T4 – Statement of Remuneration Paid (Paint colours Inc.)
- T4 – Statement of Remuneration Paid (Smart produce Inc.)
- Over the Rainbow Daycare receipt (Jace and Jackie Samson)

Ryan lives with his wife Jessica and his two young children, Jace and Jackie. Although Ryan worked full time at the beginning of the year, due to an unfortunate accident, he was hospitalized on February 20, 2021. He was not discharged until August 27, 2021. He was able to return to work, on a part-time basis, shortly after his discharge. His wife Jessica continued to work full-time at a grocery store as a manager. At the same time, their two young children attended daycare.

Points to remember:

- All family members are entered into UFile to ensure an optimal calculation
- The child care expenses are keyed under each child's individual profile
- Because Ryan was hospitalized for more than two weeks, the child care (special cases) is selected under Jessica's Interview setup as the higher income earner
- Enter 27 weeks as the number of weeks Ryan was temporarily infirm

Community Volunteer Income Tax Program

Information slips for Ryan:

T4 – Statement of Remuneration Paid (Paint colours Inc.)

Employer's name – Nom de l'employeur Paint colours Inc.		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
14		16,000.00		22	
54 Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800	
10		16		24	
12 Social insurance number Numéro d'assurance sociale		Employee's QPP contributions – line 30800 Cotisations de l'employé au RRC – ligne 30800		EI insurable earnings Gains assurables d'AE	
28		17		26	
Exempt – Exemption CPI/QPP EI PPIP RPC/RRQ AE RPAP		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
29		18		26	
Employee's name and address – Nom et adresse de l'employé		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Union dues – line 21200 Cotisations syndicales – ligne 21200	
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale		52		44	
→ SAMSON RYAN		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
123 Main Street City, Province X0X 0X0		55		46	
Other information (see over)		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
Box – Case Amount – Montant		56		50	
Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	
Box – Case Amount – Montant		Box – Case Amount – Montant		Box – Case Amount – Montant	

Information slips for Jessica:

T4 – Statement of Remuneration Paid (Smart produce Inc.)

Employer's name – Nom de l'employeur Smart produce Inc.		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
14		34,000.00		22	
54 Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800	
10		16		24	
12 Social insurance number Numéro d'assurance sociale		Employee's QPP contributions – line 30800 Cotisations de l'employé au RRC – ligne 30800		EI insurable earnings Gains assurables d'AE	
28		17		26	
Exempt – Exemption CPI/QPP EI PPIP RPC/RRQ AE RPAP		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
29		18		26	
Employee's name and address – Nom et adresse de l'employé		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Union dues – line 21200 Cotisations syndicales – ligne 21200	
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale		52		44	
→ SAMSON JESSICA		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
123 Main Street City Province X0X 0X0		55		46	
Other information (see over)		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
Box – Case Amount – Montant		56		50	
Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	
Box – Case Amount – Montant		Box – Case Amount – Montant		Box – Case Amount – Montant	

Community Volunteer Income Tax Program

Over the Rainbow Daycare receipt

Over the Rainbow Daycare	
123 First St City, Province X0X 0X0 Tel no.: 476-123-4567 Business no.: 11111111RT0001	
January 25, 2022	
To whom it may concern:	
Ryan Samson and Jessica Samson paid the following amount in 2021 for child care services for their children:	
<u>Jace</u> Samson (son) = \$2,500.00 Jackie Samson (daughter) = \$2,500.00	
The child care fees mentioned above are for the period of January 2021 to December 2021 .	
Please contact me if you have any questions.	
Sincerely,	
<i>Rebecca Smith</i>	
Rebecca Smith Program Supervisor	

Solution 3: Claiming child care (special cases)

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

PROTECTED A

Ryan Samson

Jessica Samson

✦ Total income

10100 Employment income	\$16,000.00	\$34,000.00
15000 Total income	\$16,000.00	\$34,000.00

✦ Net income

21400 Child care expenses (T778)	\$0.00	\$5,000.00
22215 Deduction for CPP and QPP enhanced contributions	\$13.76	\$18.35
23600 Net income	\$15,986.24	\$28,981.65

✦ Taxable income

26000 Taxable income	\$15,986.24	\$28,981.65
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✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00	\$13,808.00
30800 CPP or QPP contributions through employment	\$136.24	\$181.65
31200 Employment Insurance premiums through employment	\$190.00	\$230.00
31260 Canada employment amount	\$1,257.00	\$1,257.00
33500 Total	\$15,391.24	\$15,476.65
33800 Total @ 15%	\$2,308.69	\$2,321.50
35000 Non refundable tax credits	\$2,308.69	\$2,321.50

✦ Refund or balance owing

42900 Basic federal tax	\$89.25	\$2,025.75
40500 Federal foreign tax credit (T2209)	\$0.00	\$0.00
40600 Federal tax	\$89.25	\$2,025.75
41700 Line 40600 - 41600	\$89.25	\$2,025.75
42000 Net federal tax	\$89.25	\$2,025.75
42800 Provincial or territorial tax	\$0.00	\$300.00
43500 Total payable	\$89.25	\$2,325.75
43700 Total income tax deducted	\$900.00	\$1,800.00

✦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)		\$1,684.37
47900 Provincial or territorial credits		\$3,300.00
48200 Total credits	\$900.00	\$6,784.37
48400 Refund	\$810.75	\$4,458.62

Incarcerated individuals

Before you start

As a CVITP volunteer, you may assist incarcerated individuals, individuals who were previously incarcerated, or their spouses/common-law partners with completing their income tax and benefits returns.

Before you begin preparing a return, always ask if the individual has a spouse, common-law partner, or any dependants.

If an individual does not have some, or all, of their information slips, you may be able to complete their return(s) using Auto-fill my return (AFR). For more information, refer to [Auto-fill my return](#).

If the individual has a spouse or common-law partner, you must indicate whether you are completing a separate tax return for the spouse or common-law partner or only reporting their net income on the individual's return.

If the individual has dependants, it is also important to add each dependant in UFile. Not including this information could affect the calculation of the family's benefits and credits. For more information, refer to [Families](#).

When preparing a return for an incarcerated individual, it is important to be aware that their eligibility for certain benefits and credits may be affected by the period of incarceration. For more information on the eligibility of benefits and credits, please see [Child and family benefits](#).

Need to know

An individual's marital status **does not** change as a result of being incarcerated. They are still considered married or living common-law if they are **separated involuntarily** due to a period of incarceration, **not** because of a breakdown in the relationship. To receive or to continue receiving certain benefits and credits, individuals must keep their information up to date and file their income tax returns each year. An incorrect marital status or an unfiled return can have a significant impact on the calculations and entitlements of certain payments.

For more marital status information and definitions, see [Income tax basic concepts](#).

What to consider when filing an income and benefits return for an incarcerated individual

Returns to be filed every year by each individual

If an individual is married or in a common-law relationship, both individuals must file their own income tax and benefits returns.

For example, if an individual is receiving the Canada child benefit, that individual and their incarcerated spouse or common-law partner must **each** file their taxes on time every year, **even if they had no income to report**. If either the individual or their spouse/common-law partner fails to file a tax return, it could result in their benefits being cut off.

Benefits and credits

The **goods and services tax/harmonized sales tax (GST/HST) credit** is a non-taxable amount paid four times a year (July, October, January, and April) to individuals and families to help offset all or part of the GST/HST that they pay on everyday goods and services.

An incarcerated individual becomes ineligible to receive GST/HST credit when they have been confined to a prison or similar institution for a period of 90 consecutive days or more. As such, a family member cannot receive the credit for a spouse, common-law partner, or child who has become ineligible.

Generally, an individual will become ineligible the quarter following the date of incarceration. They become eligible the quarter following their release date.

For example, an individual whose first day of incarceration is April 1 would be eligible to receive the April quarterly payment, but not the July quarterly payment. If they are released on July 1, they would not receive the July quarterly payment but would be eligible to receive payments as of the October quarterly payment.

The **Canada workers benefit (CWB)** is a refundable tax credit that supplements the earnings of low-income workers. An individual's eligibility to claim the CWB can also be affected by a period of incarceration.

An individual is **not** eligible to claim the CWB if they were confined to a prison or similar institution for a period of at least 90 days in the year. Similarly, they are also not considered to be an eligible spouse for the purpose of the calculation. However, their spouse or common-law partner may still be eligible to claim the CWB as a single individual or parent.

Community Volunteer Income Tax Program

For more information on the eligibility criteria for the specific credits being claimed, refer to the [Income Tax and Benefit Guide](#).

Child care expenses (special cases)

Child care expenses are amounts an individual paid to have someone look after an eligible child. Generally, when an individual is either married or in a common-law relationship, the child care expenses are claimed by the spouse with the lower net income.

However, when the lower net income spouse was confined to a prison or similar institution for a period of at least two weeks during the year in which the expenses were incurred, the child care expenses can be claimed by the higher net income spouse or in part by both individuals. This type of situation falls under child care – **special cases**.

For more information on child care expenses (special cases), please refer to [Families](#).

Community Volunteer Income Tax Program

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

How to identify if the individual was incarcerated

The screenshot shows the UFile 2021 CVITP software interface. The top navigation bar includes steps: 1 Start, 2 Interview, 3 Review, 4 Tax Return, and 5 EFILE. The left sidebar shows a list of topics, with 'Interview setup' selected and highlighted in red. The main content area is titled 'Interview setup' and contains instructions: 'Tick any boxes ☐ which apply to your tax situation in each of the sections below. When you are finished, click Next and the Left side menu will show the topics for your customized interview.' Below this, there are several sections with checkboxes: 'Specific situations' (including 'Prison in 2021' which is checked and highlighted in orange), 'Employment and other benefits', 'Pension', 'Rental income', 'Investment income and expenses', and 'Self-employment'. The 'Next' button is located at the bottom right of the interface.

- In the **Interview setup**, check the box next to **Prison in 2021** from the **Specific situations** section
- Click **Next**

Community Volunteer Income Tax Program

Prison in 2021

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Lower Income Higher Income Dependant + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
 - Prison in 2019
 - T4 and employment income
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

Prison in 2019

Complete this page if you were in prison for 90 days or more in 2019. This makes you ineligible for certain tax credits.

The items you cannot claim on the **Federal tax return**:

- Schedule 6 - Canada workers benefit (CWB), if you were confined to a prison or similar institution for 90 days or more during the year;
- The Goods and services tax/harmonized sales tax (GST/HST) credit, if at the beginning of the month in which we make a quarterly payment, you were confined to a prison or a similar institution for a period of 90 consecutive days or more.

Indicate if you were in prison for 90 days or more in 2019. ?

Previous Next

- On the **Prison in 2021** screen, select the situation that applies to the question **Indicate if you were in prison for 90 days or more in 2021**

Note: UFile will automatically determine the individual's eligibility for the CWB and/or the GST/HST credit based on the situation selected.

Example: Incarcerated individual (Long-term incarceration and Incarcerated individual with a spouse)

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information, slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Jason Simpson
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	April 22, 1977
Marital status	Single

Community Volunteer Income Tax Program**Slips included:**

- T4 – Statement of Remuneration Paid (Hardware Inc.)
- T4 – Statement of Remuneration Paid (Hardwire Inc.)

Situation 1: Long-term incarceration

Jason has been incarcerated since September 1, 2021 and will be released on April 30, 2023. Jason has no income and therefore has no tax slips. He is filing his return to keep his information up to date with the Canada Revenue Agency.

Points to remember:

Even though the UFile software may show an estimate of Jason's GST/HST credit entitlement, Jason will not receive the credit as he would be in prison for 90 consecutive days at the beginning of the month in which the GST/HST credit quarterly payments are issued.

Slips required:

None.

Community Volunteer Income Tax Program**Situation 2: Incarcerated individual with a spouse**

Jason was incarcerated on June 4, 2021 and will be released earliest in January 2026. Jason needs to file his return for Jennifer to continue receiving her GST/HST credit and Canada workers benefit (CWB).

Background information	
Marital status	Married to: Jennifer Simpson DOB: May 22, 1977

Points to remember:

Although we are only transmitting the return for Jason, we are still required to provide complete information for Jennifer when completing his tax return.

- Jason will not be eligible for the CWB, as he was in prison for more than 90 days during the year. However, Jennifer is still entitled to her CWB credit
- Jennifer is still entitled to receive GST/HST credit for herself. However, she cannot receive any entitlements on behalf of her incarcerated spouse

Slips required:

T4 – Statement of Remuneration Paid (Hardware Inc.)

T4 – Statement of Remuneration Paid (Hardwire Inc.)

Community Volunteer Income Tax Program

Information slip for Jason:

T4 – Statement of Remuneration Paid (Hardware Inc.)

Protected B when completed / Protégé B une fois rempli

T4 (19)

Employer's name – Nom de l'employeur Hardware Inc.		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
14		12,500.00		22	
54		Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi	
10		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800		EI insurable earnings Gains assurables d'AE	
16		400.00		24	
12		Social insurance number Numéro d'assurance sociale		Employee's QPP contributions – line 30800 Cotisations de l'employé au RRQ – ligne 30800	
28		Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
12		000 000 000		26	
29		Employment code Code d'emploi		Union dues – line 21200 Cotisations syndicales – ligne 21200	
18		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		44	
16		185.00		46	
20		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
52		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
50		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		56	
55		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		56	
Other information (see over)		Box – Case		Amount – Montant	
Autres renseignements (voir au verso)		Box – Case		Amount – Montant	

Information slip for Jennifer:

T4 – Statement of Remuneration Paid (Hardware Inc.)

Protected B when completed / Protégé B une fois rempli

T4 (19)

Employer's name – Nom de l'employeur Hardware Inc.		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
14		22,500.00		22	
54		Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi	
10		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800		EI insurable earnings Gains assurables d'AE	
16		600.00		24	
12		Social insurance number Numéro d'assurance sociale		Employee's QPP contributions – line 30800 Cotisations de l'employé au RRQ – ligne 30800	
28		Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
12		000 000 000		26	
29		Employment code Code d'emploi		Union dues – line 21200 Cotisations syndicales – ligne 21200	
18		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		44	
16		350.00		46	
20		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
52		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
50		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		56	
55		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		56	
Other information (see over)		Box – Case		Amount – Montant	
Autres renseignements (voir au verso)		Box – Case		Amount – Montant	

Solution: Incarcerated individual (Long-term incarceration and Incarcerated individual with a spouse)

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Solution for situation 1: Long-term incarceration

Jason Simpson

🍁 Total income

15000 Total income	\$0.00
--------------------	--------

🍁 Net income

23600 Net income	\$0.00
------------------	--------

🍁 Taxable income

26000 Taxable income	\$0.00
----------------------	--------

🍁 Non refundable tax credits

30000 Basic personal amount	\$13,808.00
-----------------------------	-------------

33500 Total	\$13,808.00
-------------	-------------

33800 Total @ 15%	\$2,071.20
-------------------	------------

35000 Non refundable tax credits	\$2,071.20
----------------------------------	------------

🍁 Refund or balance owing

42900 Basic federal tax	\$0.00
-------------------------	--------

40500 Federal foreign tax credit (T2209)	\$0.00
------------------------------------------	--------

40600 Federal tax	\$0.00
-------------------	--------

42000 Net federal tax	\$0.00
-----------------------	--------

42800 Provincial or territorial tax	\$0.00
-------------------------------------	--------

43500 Total payable	\$0.00
---------------------	--------

🍁 Payments and credits

48200 Total credits	\$0.00
---------------------	--------

Community Volunteer Income Tax Program

Solution for situation 2: Incarcerated individual with a spouse

Jason Simpson

Jennifer Simpson

✦ **Total income**

10100 Employment income	\$12,500.00	\$22,500.00
15000 Total income	\$12,500.00	\$22,500.00

✦ **Net income**

22215 Deduction for CPP and QPP enhanced contributions	\$36.70	\$55.05
23600 Net income	\$12,463.30	\$22,444.95

✦ **Taxable income**

26000 Taxable income	\$12,463.30	\$22,444.95
-----------------------------	-------------	-------------

✦ **Non refundable tax credits**

30000 Basic personal amount	\$13,808.00	\$13,808.00
30300 Spouse or common-law partner amount		\$1,344.70
30800 CPP or QPP contributions through employment	\$363.30	\$544.95
31200 Employment Insurance premiums through employment	\$185.00	\$350.00
31260 Canada employment amount	\$1,257.00	\$1,257.00
33500 Total	\$15,613.30	\$17,304.65
33800 Total @ 15%	\$2,342.00	\$2,595.70
35000 Non refundable tax credits	\$2,342.00	\$2,595.70

✦ **Refund or balance owing**

42900 Basic federal tax	\$0.00	\$771.04
40500 Federal foreign tax credit (T2209)	\$0.00	\$0.00
40600 Federal tax	\$0.00	\$771.04
41700 Line 40600 - 41600		\$771.04
42000 Net federal tax	\$0.00	\$771.04
42800 Provincial or territorial tax	\$0.00	\$146.70
43500 Total payable	\$0.00	\$917.74
43700 Total income tax deducted	\$1,250.00	\$2,250.00

✦ **Payments and credits**

45300 Canada workers benefit (CWB) (schedule 6)		\$1,395.00
48200 Total credits	\$1,250.00	\$3,645.00
48400 Refund	\$1,250.00	\$2,727.26

Indigenous Peoples

Before you start

We recognize that many First Nations people in Canada prefer not to be referred to as **Indians**. However, for purposes of the tax exemption under section 87 of the Indian Act, the CRA uses the term Indian because it has a legal meaning in the Indian Act. Individuals who are Indians, as defined in the Indian Act, are often referred to as Status Indians.

Generally, a Status Indian is subject to the same tax rules as other Canadian residents unless their income is eligible for tax exemption under section 87 of the Indian Act. This section exempts from taxation the personal property of an Indian situated on a reserve.

If a status individual's income is exempt from tax, they do not have to include that income on their income tax return. However, any other income must be declared.

For example, **Old Age Security (OAS)** pension payments do not qualify for the exemption under section 87 of the Indian Act. They are not related to any previous employment and are not considered to have any connection to a reserve. The payments are therefore considered to be off-reserve. The fact that you live on a reserve is not significant enough to connect the income to a reserve. Therefore, normal rules apply to these payments.

Note

As a CVITP volunteer, you are not required to determine an individual's status, nor are you required to determine an individual's income exemption.

For more information related to these topics, go to [Crown-Indigenous Relations and Northern Affairs Canada](#) (CIRNAC) and [Indigenous Services Canada](#) (ISC).

To apply for Indian status and a status card, refer individuals to the [Indian status](#) web page.

The COVID-19 pandemic has caused a significant shift in the workforce, and an individual may have been required to work from their home located on a reserve. As a result, their employment income could now be fully or partly exempt from tax under section 87 of the Indian Act.

Conversely, they may have been required to work off-reserve as a result of workplace restrictions.

To find out if employment income is exempt, refer individuals to [Indian Act Exemption for Employment Income Guidelines](#) and [CRA and COVID-19 – Indigenous income tax issues](#).

For more information, see [CRA and COVID-19](#).

Need to know

Indigenous peoples is a collective name for the original peoples of North America and their descendants. Often, **Aboriginal peoples** is also used.

The Canadian Constitution recognizes three groups of Aboriginal peoples: Indians (more commonly referred to as **First Nations**), Inuit, and Métis. These are three distinct peoples with unique histories, languages, cultural practices, and spiritual beliefs.

First Nations people include Status and non-Status Indians.

A **reserve**, as defined by the Indian Act, means a tract of land, the legal title to which is held by the Crown, set apart for the use and benefit of an Indian band.

An **Indian band** is defined as a body of Indians for whose collective use and benefit lands have been set apart or money is held by the Crown, or who have been declared to be a band for the purpose of the Indian Act.

If a Status Indian's personal property including income is earned or **situated on a reserve** then it is exempt from tax under section 87 of the Indian Act. This may include employment income earned by a Status Indian who does not live on a reserve, but who performs their duties of employment on a reserve.

If help is needed to find out if a tract of land is considered to be a reserve, for purposes of this exemption, advise individuals to contact their Band or CIRNAC.

Property or income **not situated on a reserve** will generally be subject to tax.

In all cases, this tax exemption would only apply to those who are Status Indians.

For more information, please consult the CRA website and go to the section tax exemption.

Community Volunteer Income Tax Program

What to consider when filing an income tax return for Indigenous peoples

Employment-related income

Employment Insurance benefits, Canada Pension Plan benefits, Quebec Pension Plan benefits, registered pension plan benefits, retiring allowances, and wage-loss replacement plan benefits received by a Status Indian are treated in the same way as the employment income that gave rise to the particular income. In other words, if the employment income is exempt from income tax under section 87 of the Indian Act, the employment-related income will also be exempt. If part of the employment income is exempt, any employment-related income arising from that exempt income will also be exempt from income tax.

Exempt income

Certain amounts cannot be claimed as deductions if they are directly related to tax-exempt income. However, if the income is only partially exempt, the deduction will be granted in the same proportion. For example, a Status Indian who pays union dues and whose income is only 60% exempt, would only be able to claim 40% of the union dues as a deduction to offset the taxable portion of employment income. Some other examples of deductions might include:

- Registered Pension Plan (RPP) contributions
- Employment expenses

Tax-exempt income is not taken into consideration in the calculation of many deductions, tax credits, and benefits, including:

- Canada child benefit (CCB)
- GST/HST credit
- RRSP deduction limits
- charitable donations
- medical expenses

Form T90 Income exempt under the Indian Act

Individuals who are registered or entitled to be registered as an Indian under the Indian Act **and** have income that is exempt from tax under the Indian Act can use the form T90 to calculate their net exempt income so that the CRA can properly calculate their Canada training credit limit (CTCL) for the following year, if applicable, and the Canada workers benefit (CWB) for the current tax year.

For example, if an individual's tax-exempt income qualifies them for the CWB, that same exempt income would not affect the calculation of their Canada child benefit (CCB) or their GST/HST credit.

Exempt income and deductions that are not identified as such on the tax slips can be reported under the **Status Indian exemptions** section of UFile.

Community Volunteer Income Tax Program

Once the tax-exempt amounts are entered in their appropriate fields, the tax-exempt income will be reported on form T90, in the **Tax Return** tab.

Tax slips that indicate exempt income

The slips in the following table indicate the amounts which are exempt from taxation under section 87 of the Indian Act. Use the table as a reference guide when dealing with tax-exempt income.

Note

If the individual receives an information slip they believe is incorrect, advise them to contact the issuer of the slip. For example, if they received a T4 slip with income that is not tax-exempt, but they believe the amounts should be, advise them to contact their employer.

Community Volunteer Income Tax Program

Tax information slips	
Tax information slip	Box showing exempt income (details)
T4 – Statement of Remuneration Paid	<ul style="list-style-type: none"> ○ Box 68 – Indian (exempt income) – Eligible retiring allowances ○ Box 69 – Indian (exempt income) – Non-eligible retiring allowances ○ Box 71 – Indian (exempt income) – Employment ○ Box 88 – Indian (exempt income) – Self-employment
T4A – Statement of Pension, retirement, Annuity, and Other Income	<ul style="list-style-type: none"> ○ Box 142 – Indian (exempt income) – Eligible retiring allowance (for 2009 and prior years only) ○ Box 143 – Indian (exempt income) – Non-eligible retiring allowances (for 2009 and prior years only) ○ Box 144 – Indian (exempt income) – Other income ○ Box 146 – Indian (exempt income) – Pension or superannuation ○ Box 148 – Indian (exempt income) – Lump-sum payments ○ Box 195 – Indian (exempt income) – PRPP Payments ○ COVID-19 benefits are not identified as exempt income. For more information, see CRA and COVID-19
T4E – Statement of Employment Insurance and Other Benefits	<ul style="list-style-type: none"> ○ Box 18 – Tax-exempt benefits – This box applies to Indians registered, or eligible to be registered, under the Indian Act

Community Volunteer Income Tax Program

Example of a **T4** information slip for a Status Indian who has earned an income of \$35,000 on a reserve.

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
Year / Année		Employment income – line 10100 / Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	
14		22			
54 Employer's account number / Numéro de compte de l'employeur		Province of employment / Province d'emploi		Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso	
12 Social insurance number / Numéro d'assurance sociale		10		16	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		28 <input checked="" type="checkbox"/> 29		24 EI insurable earnings / Gains assurables d'AE	
				35,000.00	
Employee's name and address – Nom et adresse de l'employé		Employee's QPP contributions – see over / Cotisations de l'employé au RRQ – voir au verso		CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale		17		26	
		Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200		Union dues – line 21200 / Cotisations syndicales – ligne 21200	
		18 520.00		44	
		RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900	
		20		46	
		Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600		RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPD	
		52		50	
		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings / Gains assurables du RPAP	
		55		56	
Other information (see over) / Autres renseignements (voir au verso)		Box – Case / Boîte – Case		Amount – Montant	
71				35,000.00	

The tax-exempt salary or wages paid in the year are reported in **box 71**.

Only a taxable salary or wages paid is reported in **box 14**, Employment income. In this case, all of the income was tax-exempt; therefore, **box 14** is blank.

Tax-exempt salary or wages paid to a Status Indian are insurable earnings and the employer must deduct Employment Insurance (EI) premiums. An amount will be entered in **box 18**, indicating the employee's EI premiums that were deducted and **box 24**, indicating the EI insurable earnings.

CPP or QPP contributions are normally not paid on tax-exempt salary under the Indian Act since it is normally not included in pensionable employment. However, an **employer can elect** to pay CPP or QPP contributions on behalf of **all** of their employees who earn tax exempt employment income. In this case, the Status Indian employee will have CPP contributions deducted from their employment income and the amount will be recorded in **box 16**.

Community Volunteer Income Tax Program

Example of a **T4E**, Statement of Employment Insurance and Other Benefits, where an individual has received employment insurance or other benefits.

Canada Revenue Agency		Agence du revenu du Canada		T4E Statement of Employment Insurance and Other Benefits État des prestations d'assurance-emploi et autres prestations				Protected B / Protégé B when completed / une fois rempli		
Year Année	7 Repayment rate Taux de remboursement	14 Total benefits paid Prestations totales versées 3,875.00	15 Regular and other benefits paid Prestations régulières et autres prestations versées	17 Employment benefits and support measures paid Prestations d'emploi et mesures de soutien versées	20 Taxable tuition assistance Aide visant les frais de scolarité imposables	21 Non-taxable tuition assistance Aide visant les frais de scolarité non imposables				
22 Income tax deducted Impôt sur le revenu retenu	23 Quebec income tax deducted Impôt du Québec sur le revenu retenu	12 Social insurance number Numéro d'assurance sociale	Other information (see the next page) – Autres renseignements (à la page suivante)							
Recipient's name and address – Nom et adresse du bénéficiaire			Box / Case		Amount / Montant		Box / Case		Amount / Montant	
			18		3,875.00					
Payer's name – Nom du payeur			Box / Case		Amount / Montant		Box / Case		Amount / Montant	

T4E (19)

Attach this copy to your federal return
Joignez cette copie à votre déclaration fédérale

Canada

Total benefits paid that are received in the year are reported in **box 14**, Total benefits paid. Box 14 includes any amounts shown in boxes 15, 17, 18, 33, and 36. Non-taxable benefits paid to a Status Indian are reported in **box 18**, Tax-exempt benefits, this includes benefit amounts that are fully or partially tax-exempt.

Note

Box 14 should always be equal to or greater than box 18, as it indicates the total benefits paid (EI) to the individual. Therefore, if the taxpayer has received EI, the total amount will be shown in box 14. The amount that is exempt will be shown in box 18 on the T4E slip. If the amount in box 14 is greater than what is showing in box 18, the difference will automatically be calculated in the software, which will display on line 11900.

In this example, the recipient has status. Their non-taxable benefits received, in the amount of \$3,875.00, are indicated in box 18.

Community Volunteer Income Tax Program**Tax slips that do not indicate exemptions**

These slips do not indicate if the stated income is fully or partially exempt from tax, or if it is to be included or excluded from an individual's return.

Tax information slips that do not indicate tax-exempt income	
Information slip number	Name of information slip
T4A(P)	Statement of Canada Pension Plan Benefits
T4RIF	Statement of Income from a Registered Retirement Income Fund
T4RSP	Statement of RRSP income
T5	Statement of Investment Income
T5007	Statement of Benefits
T5008	Statement of Securities Transactions – slip information for individuals
T3	Statement of Trust Income Allocations and Designations
RRSP contribution receipt	Slip information for individuals

Community Volunteer Income Tax Program

Social assistance payments

Social assistance payments paid by a municipal, provincial, or territorial government must be reported. They will have a T5007 slip issued, regardless of an individual's status.

Social assistance payments paid by a band council to their status members living on reserve are tax exempt. An information slip or a letter from the band council may be issued for these types of payments. The income is reported under the **social assistance** payments in UFile, as well as in the **Status Indian exemptions** section of UFile.

1 Start Get started with helpful information and tips | **2 Interview** Enter your tax information, tax slips, etc. | **3 Review** Review your results, view messages and more | **4 Tax Return** View or print your complete tax returns | **5 EFILE** E-file your tax return electronically | **UFile 2021 CVITP**

Family Head + add spouse + add dependant delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - Status Indian**
 - T4 and employment income
 - Interest, investment income and carrying charges
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
 - Controls
 - Other topics
 - Where to enter ?

Status Indian exemptions

You are a registered Indian, or entitled to be registered as an Indian under the Indian Act, your personal property, including income, is exempt from tax, the program will take the special rules into account when calculating your tax return.

Please confirm that you are a registered Indian, or entitled to be registered as an Indian under the Indian Act.

Income Exempt from Tax under the Indian Act

Other employment exempt income	<input type="text"/>
Exempt CPP/QPP benefits	<input type="text"/>
Exempt pension income	<input type="text"/>
Exempt interest income	<input type="text"/>
Exempt taxable dividends (eligible)	<input type="text"/>
Exempt taxable dividends (other than eligible)	<input type="text"/>
Exempt benefits paid due to the COVID-19	<input type="text"/>
Exempt training allowances	<input type="text"/>
Exempt workers' compensation benefits	<input type="text"/>
Exempt social assistance payments	<input type="text"/>
Other exempt income	<input type="text"/>
Exempt business income	<input type="text"/>

The amount of **net business income (loss)** exempt under section 87 of the Indian Act is entered in the **income, expenses** page for the business.

[Previous](#) [Next](#)

Northern residents deductions

Individuals living in northern Canada, and in other remote Canadian locations, may be entitled to claim the northern residents deductions.

For more information, view the [Northern residents](#) section in this training or visit the [Northern residents](#) web page on Canada.ca.

Community Volunteer Income Tax Program

Residency information for tax administration agreements

For individuals living in British Columbia, Newfoundland and Labrador, the Northwest Territories, or the Yukon, it is recommended to complete the **Residency information for tax administration agreements** section. Although this question is not mandatory, answering it correctly ensures that money that should go to specific Indigenous groups is calculated correctly. If the individual is unsure if they reside on the specific lands, have them contact their local Band or you may contact the CVITP dedicated help line at 1-866-398-3488.

All individuals who reside on **Settlement Lands**, or within a designated community identified in the table below, should select from the drop-down menu the community in which the individual resides for the question **Select where you were living on December 31**. However, all citizens, including those who identify themselves as a community member, who **do not reside** on Settlement Lands, or within a designated community identified in the table, should select **Not residing on XXXX land/community**.

Residing on lands or communities table	
Province or territory	Residing on lands or communities
British Columbia	Nisga'a Lands
Newfoundland and Labrador	Inuit communities of Rigolet, Nain, Hopedale, Makkovik, Postville, or on Labrador Inuit Lands
Northwest Territories	Tâîchô communities of Behchokö (Rae-Edzo), Whatì (Lac La Martre), Gamètì (Rae Lakes), or Wekweètì (Snare Lake) or on Tâîchô lands Déḻṉ Settlement Lands or in the Community of Déḻṉ
Yukon	Settlement Land of a self-governing Yukon First Nation

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Community Volunteer Income Tax Program

Canada Revenue Agency (CRA) questions

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVTP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions**
- EFILE
- Interview setup
 - Status Indian
- T4 and employment income
- Interest, investment income and carrying charges
- Other income
- Other information slips
- Medical, disability, caregiver
- HBP, LLP and other plans and funds
- RRSP contributions, limits
- Other deductions and credits
- Prior year information
- British Columbia tax credits
- Refund/balance owing
- Controls
- Other topics
- Where to enter ?

Canada Revenue Agency (CRA) questions

Please complete all items in this section. These questions must be answered for your federal income tax return.

Information about you

Language of correspondence and of tax return ? [dropdown]

Are you filing an income tax return with the CRA for the very first time? ? No [dropdown]

Did you own foreign property in 2019 with a total cost over CANS100,000? ? No [dropdown]

Did you sell a principal residence in 2019? The sale of a principal residence must now be reported, along with any principal residence designation. ? No [dropdown]

Are you an officer or a servant of another country, such as a diplomat, or a family member or an employee of such a person, who were exempt from tax at any time in the taxation year? ? [dropdown]

Answering "Yes" to this question, you will not be eligible to the following credits:
 - Canada workers benefit, Schedule 6.
 - Climate action incentive "CAI", Schedule 14 (ON, MB, SK and AB residents only)

Residency information for tax administration agreements

Did you reside within Nisga'a Lands on December 31, 2019?

Select where you were living on December 31 ? [dropdown]

Previous Next

- Select **CRA questions** from the left side menu, complete all of the required fields, including the question **Select where you were living on December 31**
- Click **Next**

Note: The example used here is for a resident of British Columbia.

Community Volunteer Income Tax Program

Interview setup

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependent delete selected

☐ Identification
☐ Current address
☐ CRA questions
☒ EFILE
☒ **Interview setup**
☐ T4 and employment income
☐ Interest, investment income and carrying charges
☐ Other income
☐ Other information slips
☐ Medical, disability, caregiver
☐ HBP, LLP and other plans and funds
☐ RRSP contributions, limits
☐ Other deductions and credits
☐ Prior year information
☐ British Columbia tax credits
☐ Refund/balance owing
☐ Controls
☐ Other topics
☐ Where to enter ?

Interview setup

Tick any boxes ☐ which apply to your tax situation in each of the sections below. When you are finished, click **Next** and the Left side menu will show the topics for your customized interview.

Click on if you want to go directly to the topic on the Left side menu.

If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking **Interview setup** in the Left side menu.

Specific situations <input type="checkbox"/> No income to report in 2019 <input type="checkbox"/> Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year <input type="checkbox"/> Tax return for a deceased person <input checked="" type="checkbox"/> Tax return for a Status Indian <input type="checkbox"/> Prison in 2019	Employment and other benefits <input type="checkbox"/> Employment income and employment insurance benefits (T4, T4E/RL-6) <input type="checkbox"/> Social assistance, worker's compensation (T5007/RL-5) <input type="checkbox"/> Union or professional dues not on T4 slips <input type="checkbox"/> Employment expenses <input type="checkbox"/> GST or QST rebate on employment or partnership expenses
Pension <input type="checkbox"/> Pension income, other income and split pension income (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032)	Rental income <input type="checkbox"/> Rental property income
<input type="checkbox"/> Interest, investment income and carrying charges/interest expenses/CNIL (T3, T5, T4PS, T5008, RC359)	<input type="checkbox"/> Self-employed business income

Previous **Next**

- In the **Interview setup**, select **Tax return for a Status Indian** from the **Specific situations** section and any other relevant situations that apply to the individual, such as T4, T4E income, and pension income

Note: Select this option for all individuals who indicate they are a Status Indian, whether they live on a reserve or not.

- Click **Next**

Community Volunteer Income Tax Program

Status Indian

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CMTF

Family Head + add spouse + add dependant + delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - Status Indian**
 - T4 and employment income
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - British Columbia tax credits
 - Refund/balance owing
- Controls
 - Other topics
 - Where to enter ?

Status Indian exemptions

You are a registered Indian, or entitled to be registered as an Indian under the Indian Act, your personal property, including income, is exempt from tax, the program will take the special rules into account when calculating your tax return.

Please confirm that you are a registered Indian, or entitled to be registered as an Indian under the Indian Act.

Yes ☐ No ☐

Income Exempt from Tax under the Indian Act

Other employment exempt income	?	
Exempt CPP/QPP benefits	?	
Exempt pension income	?	
Exempt interest income	?	
Exempt taxable dividends (eligible)	?	
Exempt taxable dividends (other than eligible)	?	
Exempt benefits paid due to the COVID-19 <small>new</small>	?	
Exempt training allowances	?	
Exempt workers' compensation benefits	?	
Exempt social assistance payments	?	

Previous **Next**

- The **Status Indian** topic appears in the left side menu
- Answer **Yes** to the statement **Please confirm that you are a registered Indian, or entitled to be registered as an Indian under the Indian Act**

Community Volunteer Income Tax Program

Status Indian exemptions

Note: Declare the individual's **income not identified as exempt from tax under the Indian Act in a slip**

- First, you will need to enter the income as you would with any other slip
- Then, enter the exempt amount(s) in the appropriate field(s) of the **Status Indians exemptions** page.

For the purposes of the CVITP, the only items on this list showing on the screen that may be applicable are:

- Other employment exempt income
- Exempt CPP/QPP benefits
- Exempt pension income
- Exempt interest income
- Exempt benefits paid due to COVID-19
- Exempt training allowances
- Exempt workers' compensation benefits
- Exempt social assistance payments

Community Volunteer Income Tax Program

T4 and employment income

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
- Status Indian
- T4 and employment income**
- Other income
- Other information slips
- Medical, disability, caregiver
- HBP, LLP and other plans and funds
- RRSP contributions, limits
- Other deductions and credits
- Prior year information
- British Columbia tax credits
- Refund/balance owing
- Controls
- Other topics
- Where to enter ?

T4 and employment income

If you earned employment income (e.g. T4 slips, tips) or received employment insurance benefits, select the appropriate item below. If you have more than one T4, complete one then return here and select again.

Click **+** next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click **Next**. To **edit** a page, click the item added in the left side menu. To **delete** a page, click **-**.

T4 and T4E	T4 income (earned in any province except Quebec) + ?
	T4 and RL-1 (Relevé 1) income earned in Quebec with QPP contributions + ?
	T4 and RL-1 (Relevé 1) income earned in Quebec with CPP contributions + ?
	T4E - Employment insurance and other benefits + ?
Other	Tips + ?
	Other employment income + ?
	Volunteer firefighters' amount and search and rescue volunteers amount + ?
CPT20	CPT20 - CPP Election for Other employment earnings + ?
	CPT20 - CPP Election for tax-exempt self-employment earnings of an Indian (Type N) + ?
T1212	T1212 - Deferred employee stock option benefits + ?

Previous **Next**

- In the left side menu, select **T4 and employment income**
- Under the **T4 and T4E** section, click the + sign next to **T4 income (earned in any province except Quebec)** to add this type of income to the tax return

This will bring you to the **T4 - Statement of Remuneration Paid** screen.

Community Volunteer Income Tax Program

T4 and employment income - Box 71

The screenshot shows the UFile 2019 CVITP software interface. The top navigation bar includes steps: 1 Start, 2 Interview (highlighted), 3 Review, 4 Tax Return, and 5 EFILE. The left sidebar lists various categories, with 'T4 and employment income' selected. Under this category, 'T4 income' is highlighted. The main area displays a form for 'T4 and employment income' with various input fields and a dropdown menu for 'Other information'. The dropdown menu is open, showing a list of choices, with 'Box 71 - Indian (exempt income) - Employment' selected and highlighted. The form includes fields for 'Other taxable allowances and benefits', 'Employment commissions', 'Eligible retiring allowances', 'Non eligible retiring allowances', 'Deduction for foreign farm workers', 'Amount of federal tax to transfer to Quebec', 'Employee-paid premiums for private health services plans', and 'Other information'. The 'Other information' dropdown menu is open, showing a list of choices, with 'Box 71 - Indian (exempt income) - Employment' selected and highlighted. The form also includes a 'Previous' button and a 'Next' button.

Note: If box 14 of the T4 slip is blank because the individual's employment income was tax exempt, **leave the corresponding box 14 in UFile blank**. Do not enter a zero (0).

Note: In cases where an individual has partly tax-exempt income, the taxable portion will be indicated in box 14 and the portion that is considered tax-exempt will be in box 71. To report exempt employment income from box 71 of a T4 slip, scroll to the bottom of the T4 - Statement of Remuneration Paid screen to **Other information**.

- Click the drop-down menu to view a list of choices
- Select **Box 71 – Indian (exempt income) – Employment**
- Enter the amount shown in box 71 of the T4 slip
- Click **Next** to save the information

Community Volunteer Income Tax Program

T4 and employment income (T4E - Box 18)

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVTP

Family Head + add spouse + add dependent - delete selected

- ☐ Identification
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☐ Interview setup
- ☐ Status Indian
- T4 and employment income**
- ☐ Interest, investment income and carrying charges
- ☐ Other income
- ☐ Other information slips
- ☐ Medical, disability, caregiver
- ☐ HBP, LLP and other plans and funds
- ☐ RRSP contributions, limits
- ☐ Other deductions and credits
- ☐ Prior year information
- ☐ British Columbia tax credits
- ☐ Refund/balance owing
- ☐ Controls
- ☐ Other topics
- ☐ Where to enter ?

T4 and employment income

If you earned employment income (e.g. T4 slips, tips) or received employment insurance benefits, select the appropriate item below. If you have more than one T4, complete one then return here and select again.

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click Next. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

Category	Item	Actions
T4 and T4E	T4 income (earned in any province except Quebec)	+ ?
	T4 and RL-1 (Relevé 1) income earned in Quebec with QPP contributions	+ ?
	T4 and RL-1 (Relevé 1) income earned in Quebec with CPP contributions	+ ?
	T4E - Employment insurance and other benefits	+ ?
Other	Tips	+ ?
	Other employment income	+ ?
	Volunteer firefighters' amount and search and rescue volunteers amount	+ ?
CPT20	CPT20 - CPP Election for Other employment earnings	+ ?
	CPT20 - CPP Election for tax-exempt self-employment earnings of an Indian (Type N)	+ ?

Previous **Next**

- Select **T4 and employment income** from the left side menu
- Under the **T4 and T4E** section, click the + sign next to **T4E - Employment insurance and other benefits** to add this type of income to the tax return

This will bring you to the **T4E - Employment insurance and other benefits** screen.

Community Volunteer Income Tax Program

T4E - Employment insurance and other benefits (T4E - Box 18)

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
- Status Indian
- T4 and employment income
- T4E EI benefits**
- Interest, investment income and capital gains
- Other income
- Other information slips
- Medical, disability, caregiver
- HBP, LLP and other plans and funds
- RRSP contributions, limits
- Other deductions and credits
- Prior year information
- British Columbia tax credits
- Refund/balance owing
- Controls
- Other topics
- Where to enter ?

T4E - Employment insurance and other benefits

Copy the amounts from your T4E - *Employment insurance benefits* slip to the corresponding box numbers here. If a box is blank on your slip do not enter zero here - leave it blank (except box 14).

Repayment rate	?	7	
Total benefits paid <i>(If blank, enter 0.)</i>	?	14	\$ 0.00
Regular and other benefits paid	?	15	
Employment benefits and support measures paid	?	17	
Tax exempt benefits	?	18	
Taxable tuition assistance	?	20	
Non taxable tuition assistance	?	21	
Federal income tax deducted	?	22	
Quebec income tax deducted <i>(Applies only if the issuer of this slip deducted Quebec income tax)</i>	?	23	
Non resident tax deducted	?	24	
Overpayment recovered or repaid	?	26	

Previous Next

- When entering benefits from a T4E slip, enter the amount from box 14 in the corresponding field
- Enter the tax-exempt income from box 18 in the corresponding field as well
- Click **Next** to save the information

Community Volunteer Income Tax Program

T4A(P) - Statement of Canada Pension Plan Benefits

Canada Revenue Agency / Agence du revenu du Canada		Statement of Canada Pension Plan Benefits / État des prestations du Régime de pensions du Canada				T4A(P)						
Year / Année	20	Taxable CPP benefits / Prestations imposables du RPC	21	Number of months – disability / Nombre de mois – invalidité	23	Number of months – retirement / Nombre de mois – retraite	22	Income tax deducted / Impôt sur le revenu retenu	12	Social insurance number / Numéro d'assurance sociale	13	Onset or effective date / Date de début ou d'entrée en vigueur
		5,000.00				12		400.00				
Sent by: Service Canada / Envoyé par: Service Canada []									14 Retirement benefit / Prestation de retraite 5,000.00			
[]									15 Survivor benefit / Prestation de survivant []			
[]									16 Disability benefit / Prestation d'invalidité []			
[]									17 Child benefit / Prestation pour enfant []			
[]									18 Death benefit / Prestation de décès []			
[]									19 Post-retirement benefit / Prestation après-retraite []			
[]									Benefit number / Numéro de prestation []			

Protected B when completed / Protégé B une fois rempli

T4A(P) (19)
SC ISP-0136 nat (ITC)

Attach this copy to your federal return.
Joignez cette copie à votre déclaration fédérale.

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.

Canada

An individual who has received CPP/QPP benefits will have a T4A(P), Statement of Canada Pension Plan Benefits.

In this example, the recipient is a Status Indian who states that \$1,000 of the retirement benefit is tax-exempt. Box 14, Retirement benefit, indicates that \$5,000 was received, but there is no indication of the \$1,000 of exempt income on the slip.

Community Volunteer Income Tax Program

Pension and retirement income

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - Status Indian
 - T4 and employment income
 - T4E EI benefits
 - T4A and pension income**
 - Interest, investment income and carrying charges
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - British Columbia tax credits
 - Refund/balance owing
 - Controls
 - Other topics
 - Where to enter ?

Pension and retirement income

If you earned income reported on a T4A slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under [Foreign income](#). For tips relating to pensions, [click here](#).

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click Next. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

Pension income		
T4A - Pension, retirement, annuity, and other income	+	?
T4A(OAS) - Old age security pension income	+	?
T4A(P) - Statement of Canada or Québec pension plan benefits	+	?
T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA)	+	?
T4RIF - Income from registered retirement income fund	+	?
T4RSP - Income from registered retirement savings plan	+	?
Split pension income with your spouse	+	?
Prior years T1172 - amounts used to reduce the additional tax	+	?

Enter foreign pensions under [Foreign income](#).

For tips relating to pensions, [click here](#).

Previous **Next**

- In the **Interview setup**, select **Pension income**, **other income** and **split pension income** from the **Pension** section
- Click **Next**
- Select **T4A and pension income** from the left side menu
- Click the + sign next to **T4A(P) – Statement of Canada or Québec pension plan benefits** to add this type of income to the tax return

This will bring you to the **T4A(P) – Statement of Canada Pension Plan Benefits** screen.

Community Volunteer Income Tax Program

T4A(P) - Statement of Canada Pension Plan Benefits

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - Status Indian
 - T4 and employment income
 - T4E EI benefits
 - T4A and pension income
 - T4A(P) CPP/QPP benefits**
 - Interest, investment income and capital gains
- Other income
- Other information slips
- Medical, disability, caregiver
- HBP, LLP and other plans and funds
- RRSP contributions, limits
- Other deductions and credits
- Prior year information
- British Columbia tax credits
- Refund/balance owing
- Controls
 - Other topics
- Where to enter ?

T4A(P) - Statement of Canada Pension Plan Benefits

Enter the amounts from your T4A(P) - Canada Pension Plan benefits information slip into the corresponding boxes below. If you do not have your slip, you may view it online on the Social Development Canada Web site at: <http://www.servicecanada.gc.ca/eng/online/mysca.shtml>. (Click on 'Tax Information Slips'.)

Retirement benefit	?	14	\$5000.00
Number of months - retirement	?	23	12 #
Survivor benefit	?	15	
Disability benefit	?	16	
Number of months - disability	?	21	#
Child benefit	?	17	
Death benefit	?	18	
Post-retirement benefit	?	19	
Federal income tax deducted	?	22	\$400.00
RL-2 box J - Quebec income tax deducted	?	J	

Previous Next

- Enter the amounts from the T4A(P) information slip to the corresponding box numbers on this page
- In this example, enter:
 - \$5,000 in box 14, Retirement benefit
 - 12 in box 23, Number of months – retirement
 - \$400 in box 22, Federal income tax deducted

Box 20 on the slip does not need to be entered since it represents the total of the amounts from boxes 14 through 19.

- Click **Next**

Community Volunteer Income Tax Program

Status Indian Exemptions

Status Indian exemptions

You are a registered Indian, or entitled to be registered as an Indian under the Indian Act, your personal property, including income, is exempt from tax, the program will take the special rules into account when calculating your tax return.

Please confirm that you are a registered Indian, or entitled to be registered as an Indian under the Indian Act.

Income Exempt from Tax under the Indian Act

Other employment exempt income	<input type="text"/>
Exempt CPP/QPP benefits	<input type="text" value="\$1,000.00"/>
Exempt pension income	<input type="text"/>
Exempt interest income	<input type="text"/>
Exempt taxable dividends (eligible)	<input type="text"/>
Exempt taxable dividends (other than eligible)	<input type="text"/>
Exempt benefits paid due to the COVID-19	<input type="text"/>
Exempt training allowances	<input type="text"/>
Exempt workers' compensation benefits	<input type="text"/>
Exempt social assistance payments	<input type="text"/>

- In the left side menu, select **Status Indian** and enter \$1,000 in the field **Exempt CPP/QPP benefits** under **Income Exempt from Tax under the Indian Act**

Note: UFile will now consider this portion of CPP to be exempt by claiming a deduction on line 23200, Other deductions.

- Click **Next**

Example 1: An employed Status Indian (Income situated on-reserve and Taxable income earned off-reserve)

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Christie Keeshig
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	January 8, 1980
Marital status	Single

Slips included:

- T4 – Statement of Remuneration Paid (on-reserve – Situation 1)
- T4 – Statement of Remuneration Paid (off-reserve – Situation 2)

Community Volunteer Income Tax Program

Situation 1: Income situated on-reserve

Christie is an Indian under the Indian Act. Christie lives off the reserve but works on the reserve. Her income is tax-exempt and she wants to file an income tax and benefit return. She is eligible for the Canada workers benefit (CWB).

Slip required:

- T4 – Statement of Remuneration Paid (on-reserve)

Points to remember:

- Since Christie is an Indian under the Indian Act, it is necessary to select the **Tax return for a Status Indian** box under the **Interview setup** in UFile
 - Confirm her status by answering **Yes** to the statement **Please confirm that you are a registered Indian, or entitled to be registered as an Indian under the Indian Act** on the **Status Indian exemptions** page
- Although Christie lives off-reserve, , because she works on the reserve, her employment income is considered to be tax-exempt. Exempt employment income for a Status Indian is shown in box 71 of the T4 slip. Exempt income is not included in box 14 of the T4 slip
 - To enter the T4 slip, click **T4 and employment income** in the left side menu and choose **T4 income (earned in any province except Quebec)**
 - **Box 71 – Indian (exempt income) – Employment** can be found in the drop-down menu under **Other information**

Community Volunteer Income Tax Program**Situation 2: Taxable income earned off-reserve**

Christie is an Indian under the Indian Act. She does not live or work on a reserve. She is eligible for the Canada workers benefit (CWB).

Slip required:

- T4 – Statement of Remuneration Paid (off-reserve)

Points to remember:

- Although Christie is a Status Indian, her employment income is taxable because she lives and works off-reserve

Note: in this case her employment income is subject to the same tax rules as other Canadian residents, and therefore the taxable income is found in box 14 instead of box 71 of the T4 slip. If the individual believes that the income should be exempt, they are responsible for having their employer correct the information

Community Volunteer Income Tax Program

Information slips for Christie:

T4 – Statement of Remuneration Paid (on-reserve – Renewal Ltd.)

Employer's name – Nom de l'employeur Renewal Ltd.		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
14		16		22	
54 Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi		Employee's CPP contributions – see over Cotisations de l'employé au RPC – voir au verso	
12 Social insurance number Numéro d'assurance sociale		10		24 EI insurable earnings Gains assurables d'AE	
28 Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		16		15,000.00	
29 Employment code Code d'emploi		17		26	
Employee's name and address – Nom et adresse de l'employé		Employee's QPP contributions – see over Cotisations de l'employé au RRQ – voir au verso		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale		18		24	
→ KEESHIG CHRISTIE		20		44	
123 Main Street City, Province X0X 0X0		52		46	
		55		50	
		56		56	
Other information (see over)		Amount – Montant		Amount – Montant	
71		15,000.00			
Autres renseignements (voir au verso)		Amount – Montant		Amount – Montant	

T4 – Statement of Remuneration Paid (off-reserve – Renewal Ltd.)

Employer's name – Nom de l'employeur Renewal Ltd.		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
14		16		22	
54 Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi		Employee's CPP contributions – see over Cotisations de l'employé au RPC – voir au verso	
12 Social insurance number Numéro d'assurance sociale		10		24 EI insurable earnings Gains assurables d'AE	
28 Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		16		15,000.00	
29 Employment code Code d'emploi		17		26	
Employee's name and address – Nom et adresse de l'employé		Employee's QPP contributions – see over Cotisations de l'employé au RRQ – voir au verso		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale		18		24	
→ KEESHIG CHRISTIE		20		44	
123 Main Street City, Province X0X 0X0		52		46	
		55		50	
		56		56	
Other information (see over)		Amount – Montant		Amount – Montant	
Autres renseignements (voir au verso)		Amount – Montant		Amount – Montant	

Solution 1: An employed Status Indian (Income situated on-reserve and Taxable income earned off-reserve)

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Situation 1: Income situated on-reserve

Christie Keeshig

✦ **Total income**

15000 Total income	\$0.00
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✦ **Net income**

23600 Net income	\$0.00
----------------------------------	--------

✦ **Taxable income**

26000 Taxable income	\$0.00
----------------------	--------

✦ **Non refundable tax credits**

30000 Basic personal amount	\$13,808.00
---------------------------------------------	-------------

31200 Employment Insurance premiums through employment	\$225.00
------------------------------------------------------------------------	----------

33500 Total	\$14,033.00
-------------	-------------

33800 Total @ 15%	\$2,104.95
-------------------	------------

35000 Non refundable tax credits	\$2,104.95
----------------------------------	------------

✦ **Refund or balance owing**

42900 Basic federal tax	\$0.00
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40500 Federal foreign tax credit (T2209)	\$0.00
----------------------------------------------------------	--------

40600 Federal tax	\$0.00
-------------------	--------

42000 Net federal tax	\$0.00
---------------------------------------	--------

42800 Provincial or territorial tax	\$0.00
-----------------------------------------------------	--------

43500 Total payable	\$0.00
---------------------	--------

✦ **Payments and credits**

45300 Canada workers benefit (CWB) (schedule 6)	\$1,395.00
-----------------------------------------------------------------	------------

48200 Total credits	\$1,395.00
---------------------	------------

48400 Refund	\$1,395.00
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Community Volunteer Income Tax Program

Situation 2: Taxable income earned off-reserve

Christie Keeshig

✦ Total income

10100 Employment income	\$15,000.00
15000 Total income	\$15,000.00

✦ Net income

22215 Deduction for CPP and QPP enhanced contributions	\$55.39
23600 Net income	\$14,944.61

✦ Taxable income

26000 Taxable income	\$14,944.61
-----------------------------	--------------------

✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00
30800 CPP or QPP contributions through employment	\$548.36
31200 Employment Insurance premiums through employment	\$225.00
31260 Canada employment amount	\$1,257.00
33500 Total	\$15,838.36
33800 Total @ 15%	\$2,375.75
35000 Non refundable tax credits	\$2,375.75

✦ Refund or balance owing

42900 Basic federal tax	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$0.00
42000 Net federal tax	\$0.00
42800 Provincial or territorial tax	\$0.00
43500 Total payable	\$0.00

✦ Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	\$1,395.00
48200 Total credits	\$1,395.00
48400 Refund	\$1,395.00

Example 2: An adult 65 years or older with Indian Status receiving social assistance payments

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Rosa Oakland
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	November 22, 1939
Marital status	Widowed

Community Volunteer Income Tax Program**Slips required:**

- T4A(P) – Statement of Canada Pension Plan Benefits
- T4A (OAS) – Statement of Old Age Security

Rosa lives on a reserve, which she has done for most of her adult life. She received \$6,000 in OAS payments and \$12,500 in CPP; but \$10,000 of her CPP income is tax-exempt. Rosa also received \$5,000 in social assistance from the Band. She has a letter from the Band outlining the social assistance payments.

Points to remember:

- Check the **Tax return for a Status Indian** box under the **Interview setup** in UFile
 - Click **Status Indian** in the left side menu, and on the **Income Exempt from Tax under the Indian Act** page, enter \$10,000 in the field for **Exempt CPP/QPP benefits** and \$5,000 in the field for **Exempt social assistance payments**
 - To enter the information regarding the social assistance, check the box next to **Social assistance, worker's compensation (T5007/RL-5)** in the **Interview setup**. Then click **Social assistance, worker's compensation** in the left side menu and click the + sign next to **T5007-Worker's compensation benefits, social assistance, etc. (federal lines 14400, 14500, 14600)**. Enter the amount received in box 11.
 - To enter the T4A(P) slip, click **T4A and pension income** in the left side menu and choose **T4A(P) – Statement of Canada pension plan benefits**
 - To enter the T4A(OAS) slip, click **T4A and pension income** in the left side menu and choose **T4A (OAS) – Old age security pension income**

Community Volunteer Income Tax Program

Information slips for Rosa:

T4A(P) – Statement of Canada Pension Plan Benefits

Canada Revenue Agency / Agence du revenu du Canada		Statement of Canada Pension Plan Benefits / État des prestations du Régime de pensions du Canada				T4A(P)						
Year / Année	20	Taxable CPP benefits / Prestations imposables du RPC	21	Number of months – disability / Nombre de mois – invalidité	23	Number of months – retirement / Nombre de mois – retraite	22	Income tax deducted / Impôt sur le revenu retenu	12	Social insurance number / Numéro d'assurance sociale	13	Onset or effective date / Date de début ou d'entrée en vigueur
		12,500.00				12		0.00		000 000 000		
Sent by: Service Canada / Envoyé par : Service Canada OAKLAND, ROSA 123 Main Street City, Province X0X 0X0												
14 Retirement benefit / Prestation de retraite: 12,500.00 15 Survivor benefit / Prestation de survivant 16 Disability benefit / Prestation d'invalidité 17 Child benefit / Prestation pour enfant 18 Death benefit / Prestation de décès 19 Post-retirement benefit / Prestation après-retraite Benefit number / Numéro de prestation												
Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.												

Protected B when completed / Protégé B une fois rempli

T4A(P) (15)
SC ISP-0136 nat (ITC)

See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.

Canada

T4A (OAS) – Statement of Old Age Security

Canada Revenue Agency / Agence du revenu du Canada		Statement of Old Age Security / Relevé de la sécurité de la vieillesse				T4A (OAS)						
Year / Année	18	Taxable pension paid / Versement de pension imposable	19	Gross pension paid / Versement brut de pension	20	Overpayment recovered / Paiement en trop recouvré	21	Net supplements paid / Versement net des suppléments	22	Income tax deducted / Impôt sur le revenu retenu	23	Quebec income tax deducted / Impôt sur le revenu du Québec retenu
		6,000.00		6,000.00						0.00		
Issued by: Service Canada / Émis par : Service Canada OAKLAND, ROSA 123 Main Street City, Province X0X 0X0												
12 Social insurance number / Numéro d'assurance sociale: 000 000 000 13 Old Age Security number / Numéro de la Sécurité de la vieillesse												
Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.												

Protected B when completed / Protégé B une fois rempli

T4A (OAS) (15)
SC ISP-0137 nat (2014-12-01) (ITC)

See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.

Canada

Solution 2: An adult 65 years or older with Indian Status receiving social assistance payments

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Rosa Oakland

🍁 Total income

11300 Old Age Security pension	\$6,000.00
11400 CPP or QPP benefits	\$12,500.00
15000 Total income	\$18,500.00

🍁 Net income

23200 Other deductions	\$10,000.00
23600 Net income	\$8,500.00

🍁 Taxable income

26000 Taxable income	\$8,500.00
-----------------------------	-------------------

🍁 Non refundable tax credits

30000 Basic personal amount	\$13,808.00
30100 Age amount	\$7,713.00
33500 Total	\$21,521.00
33800 Total @ 15%	\$3,228.15
35000 Non refundable tax credits	\$3,228.15

🍁 Refund or balance owing

42900 Basic federal tax	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$0.00
42000 Net federal tax	\$0.00
42800 Provincial or territorial tax	\$0.00
43500 Total payable	\$0.00

🍁 Payments and credits

48200 Total credits	\$0.00
----------------------------	---------------

Example 3: Status Indian receiving Employment Insurance benefits

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

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Background information	
Name	Mikom Paul
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	June 8, 1995
Marital status	Single

Slips included:

- T4 – Statement of Remuneration Paid (Eagle Lake)
- T4E – Statement of Employment Insurance and Other Benefits

Mikom works on a reserve and has received Employment Insurance for a portion of the year he was not working. His income is tax-exempt.

Community Volunteer Income Tax Program**Slips required:**

- T4 – Statement of Remuneration Paid (Eagle Lake)
- T4E – Statement of Employment Insurance and Other Benefits


Points to remember:

- Exempt employment income for a Status Indian is shown in box 71 of the T4 slip. Exempt income is not included in box 14 of the T4 slip
 - To enter the T4 slip, click **T4 and employment income** in the left side menu and choose **T4 income (earned in any province except Quebec)**
 - Since Mikom's employment income is tax-exempt and his employer has not elected to pay CPP contributions, Mikom is also exempt from contributing into the CPP. His employer does not deduct CPP at the source. This is indicated by the check in box 28 of his T4 slip
 - For box 28, select **Exempt CPP/QPP (rare!)** from the drop-down menu
 - **Box 71 – Indian (exempt income) – Employment** can be found in the drop-down menu under **Other information**
- To enter the T4E slip, click **T4 and employment income** in the left side menu and choose **T4E – Employment insurance and other benefits**
 - Enter \$1,500 in box 18, Tax-exempt benefits, and \$1,500 in box 14, Total benefits paid

Community Volunteer Income Tax Program

Information slips for Mikom:

T4 – Statement of Remuneration Paid (Eagle Lake)

Employer's name – Nom de l'employeur		 Canada Revenue Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Eagle Lake		Year Année		<input style="width: 100px; height: 30px;" type="text"/>	
54 Employer's account number / Numéro de compte de l'employeur <input style="width: 100%; height: 40px;" type="text"/>		Employment income Revenus d'emploi		Income tax deducted Impôt sur le revenu retenu	
Social insurance number Numéro d'assurance sociale 12 <input style="width: 150px; height: 30px; text-align: center;" type="text" value="000 000 000"/>		Exempt – Exemption CPP/QPP EI PPIP 28 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> RPC/RRQ AE RPAP		14 <input style="width: 150px; height: 30px;" type="text"/>	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale → PAUL MIKOM 123 Main Street City, Province X0X 0X0		Province of employment Province d'emploi 10 <input style="width: 50px; height: 30px;" type="text"/>		22 <input style="width: 150px; height: 30px;" type="text"/>	
16 <input style="width: 150px; height: 30px;" type="text"/>		Employment code Code d'emploi 29 <input style="width: 50px; height: 30px;" type="text"/>		24 <input style="width: 150px; height: 30px; text-align: center;" type="text" value="33,000.00"/>	
18 <input style="width: 150px; height: 30px; text-align: center;" type="text" value="385.00"/>		Employee's EI premiums Cotisations de l'employé à l'AE		26 <input style="width: 150px; height: 30px;" type="text"/>	
20 <input style="width: 150px; height: 30px;" type="text"/>		RPP contributions Cotisations à un RPA		28 <input style="width: 150px; height: 30px;" type="text"/>	
22 <input style="width: 150px; height: 30px;" type="text"/>		Pension adjustment Facteur d'équivalence		30 <input style="width: 150px; height: 30px;" type="text"/>	
24 <input style="width: 150px; height: 30px;" type="text"/>		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		32 <input style="width: 150px; height: 30px;" type="text"/>	
26 <input style="width: 150px; height: 30px;" type="text"/>		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB		34 <input style="width: 150px; height: 30px;" type="text"/>	
28 <input style="width: 150px; height: 30px;" type="text"/>		PPIP insurable earnings Gains assurables du RPAP		36 <input style="width: 150px; height: 30px;" type="text"/>	
30 <input style="width: 150px; height: 30px;" type="text"/>		Other information (see over)		38 <input style="width: 150px; height: 30px;" type="text"/>	
32 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		40 <input style="width: 150px; height: 30px;" type="text"/>	
34 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		42 <input style="width: 150px; height: 30px;" type="text"/>	
36 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		44 <input style="width: 150px; height: 30px;" type="text"/>	
38 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		46 <input style="width: 150px; height: 30px;" type="text"/>	
40 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		48 <input style="width: 150px; height: 30px;" type="text"/>	
42 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		50 <input style="width: 150px; height: 30px;" type="text"/>	
44 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		52 <input style="width: 150px; height: 30px;" type="text"/>	
46 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		54 <input style="width: 150px; height: 30px;" type="text"/>	
48 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		56 <input style="width: 150px; height: 30px;" type="text"/>	
50 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		58 <input style="width: 150px; height: 30px;" type="text"/>	
52 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		60 <input style="width: 150px; height: 30px;" type="text"/>	
54 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		62 <input style="width: 150px; height: 30px;" type="text"/>	
56 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		64 <input style="width: 150px; height: 30px;" type="text"/>	
58 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		66 <input style="width: 150px; height: 30px;" type="text"/>	
60 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		68 <input style="width: 150px; height: 30px;" type="text"/>	
62 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		70 <input style="width: 150px; height: 30px;" type="text"/>	
64 <input style="width: 150px; height: 30px;" type="text"/>		Box – Case Amount – Montant		72 <input style="width: 150px; height: 30px;" type="text"/>	
66					

T4E – Statement of Employment Insurance and Other Benefits

Canada Revenue Agency		Agence du revenu du Canada		Statement of Employment Insurance and Other Benefits État des prestations d'assurance-emploi et autres prestations				Protected B / Protégé B when completed / une fois rempli		
Year Année	7 Repayment rate Taux de remboursement	14 Total benefits paid 1,500.00 Prestations totales versées	15 Regular and other benefits paid Prestations régulières et autres prestations versées	17 Employment benefits and support measures paid Prestations d'emploi et mesures de soutien versées	20 Taxable tuition assistance Aide visant les frais de scolarité imposables	21 Non-taxable tuition assistance Aide visant les frais de scolarité non imposables				
22 Income tax deducted Impôt sur le revenu retenu	23 Quebec income tax deducted Impôt du Québec sur le revenu retenu	32 Social insurance number 000 000 000 Numéro d'assurance sociale	Other information (see the next page) – Autres renseignements (à la page suivante)							
			18 Amount / Montant 1,500.00							
			Box / Case		Amount / Montant		Box / Case		Amount / Montant	
			Box / Case		Amount / Montant		Box / Case		Amount / Montant	
			Box / Case		Amount / Montant		Box / Case		Amount / Montant	
			Box / Case		Amount / Montant		Box / Case		Amount / Montant	

Recipient's name and address – Nom et adresse du bénéficiaire

PAUL, MIKOM
123 Main Street
City, Province X0X 0X0

Payer's name – Nom du payeur

Solution 3: Status Indian receiving Employment Insurance benefits

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Mikom Paul

✦ Total income

15000 Total income	\$0.00
--------------------	--------

✦ Net income

23600 Net income	\$0.00
----------------------------------	--------

✦ Taxable income

26000 Taxable income	\$0.00
----------------------	--------

✦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00
---------------------------------------------	-------------

31200 Employment Insurance premiums through employment	\$385.00
------------------------------------------------------------------------	----------

33500 Total	\$14,193.00
-------------	-------------

33800 Total @ 15%	\$2,128.95
-------------------	------------

35000 Non refundable tax credits	\$2,128.95
----------------------------------	------------

✦ Refund or balance owing

42900 Basic federal tax	\$0.00
-------------------------	--------

40500 Federal foreign tax credit (T2209)	\$0.00
----------------------------------------------------------	--------

40600 Federal tax	\$0.00
-------------------	--------

42000 Net federal tax	\$0.00
---------------------------------------	--------

42800 Provincial or territorial tax	\$0.00
-----------------------------------------------------	--------

43500 Total payable	\$0.00
---------------------	--------

✦ Payments and credits

48200 Total credits	\$0.00
---------------------	--------

Medical expenses

Before you start

Individuals can claim a non-refundable tax credit for **eligible** medical expenses paid to a medical practitioner, within a **12-month period** ending in the tax year you're filing for and not claimed in prior years. The credit is calculated and claimed on line 33099 of the tax return (Step 5 – Federal Tax) for amounts paid for:

- themselves
- their spouse or common-law partner
- their children, or their spouse or common-law partner's children born in 2004 or later

The credit for eligible medical expenses that were paid by an individual for other persons dependent on them for support, is calculated on the Worksheet for the tax return and claimed on line 33199 of the tax return (Step 5 – Federal Tax). Other persons may include either the individual's or their partner's (spouse or common-law):

- children who were 18 years of age or older at the end of the tax year
- grandchildren
- parents
- grandparents
- brothers or sisters
- aunts or uncles
- nieces or nephews

The other persons that the individual wants to claim medical expenses for on line 33199 are considered dependants if the individual contributes to their maintenance, or provides the basic necessities of life to those individuals on a regular and consistent basis. The basic necessities of life are generally understood to include food, shelter and clothing. The maintenance may be more than financial, and the dependant person(s) must also have been a resident of Canada at any time in the year, and not a visitor. (This residence requirement does not apply if the person is the child or grandchild of the individual or of the individual's spouse or common-law partner.)

Note

Only the part of the expense that has not and will not be reimbursed can be claimed. For example, an amount that has been covered by a medical plan cannot be claimed.

Need to know

Eligible medical expenses are amounts that were paid for medical supplies or to health care professionals recognized by the Canada Revenue Agency (CRA) as medical practitioners for the purpose of this tax credit. This designation can differ from province to province. For a list of health care professionals recognized by the CRA as medical practitioners, see [Authorized medical practitioners for the purposes of the medical expense tax credit](#).

Some of the most common eligible expenses are:

- eyeglasses and contact lenses
- hearing aids
- wheelchairs
- ambulance service
- dentures and dental implant
- prescription drugs and medications

Some medical expenses that are **not eligible** for the credit, include:

- over-the-counter medications, vitamins, or supplements, even if prescribed by a medical practitioner (except vitamin B12 therapy for a person with pernicious anemia, prescription needed)
- cosmetic surgeries and non-surgical procedures purely aimed at enhancing one's appearance
- organic foods
- devices for measuring blood pressure
- birth control devices (non-prescription)

For more information on the most common eligible and ineligible medical expenses, see the instructions for [lines 33099 and 33199](#).

If you cannot find an expense on the list, call the CVITP dedicated help line at 1-866-398-3488.

Community Volunteer Income Tax Program

Eligible medical expenses can also include travel expenses if medical services are not available near the residence of the individual.

For example, if the individual had to travel **at least 40 kilometers** (one way), but less than 80 kilometers, from their home to get medical services, they may be able to claim the public transportation expenses they paid (for example, taxis, bus or train) as medical expenses.

To claim transportation and travel expenses, **all** of the following conditions must be met:

- Substantially equivalent medical services were not available near the individual's home
- The individual took a reasonably direct travelling route
- It is reasonable, under the circumstances, for the individual to have travelled to that location to get those medical services

Note

Where public transportation is not readily available, the individual may be able to claim vehicle expenses.

If the individual had to travel **at least 80 kilometers** (one way) from their home to get medical services, they may be able to claim accommodation, meal, and parking expenses in addition to their transportation expenses as medical expenses. The same conditions mentioned above apply.

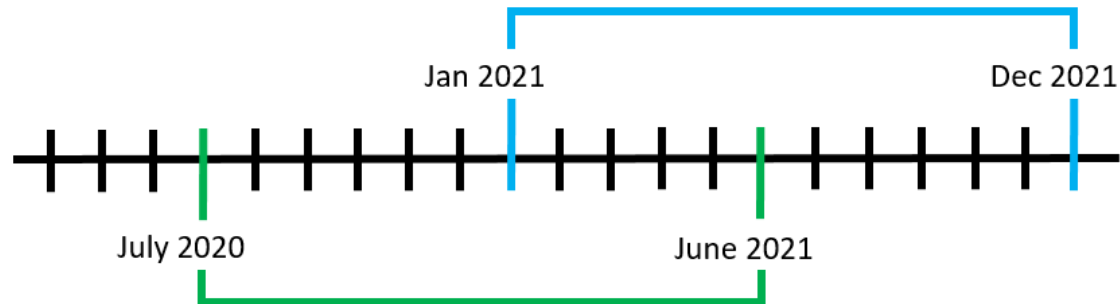
Medical expenses are eligible even if:

- they were not paid in Canada
- they were paid in any **12-month period** ending in the tax year you're filing for, provided they were not already claimed

Community Volunteer Income Tax Program

12-month period

Individuals can claim eligible medical expenses for any 12-month period ending in 2021, provided the expenses were not previously claimed. When claiming expenses for other dependants, it is important to use the **same 12-month period**.



For example, an individual can choose to claim medical expenses paid within the period from January 2021 to December 2021. In general, medical expenses can be claimed in any 12-month period ending in the tax year you're filing for.

Alternatively, it is acceptable to claim for the period of July 2020 to June 2021 as illustrated in the graph, keeping in mind that expenses can only be claimed once.

Note

The individual can choose not to claim their medical expenses in the current year, if they think they're going to have a more beneficial claim in a 12-month period ending in the next tax year. When determining which 12 month period you will be claiming expenses for, it is important that you use the dates the expenses were paid, not the dates that the services were performed.

Community Volunteer Income Tax Program**Refundable medical expense supplement**

In some cases, claiming the non-refundable tax credit for medical expenses may not affect the end result of an individual's tax return as they might not have any tax payable. However, it is still recommended that you claim their medical expenses, as the individual may qualify for the Refundable medical expense supplement.

This supplement is available to individuals with a modest working income who have claimed eligible medical expenses or an amount for the disability supports deduction (line 21500). The individual may be eligible if **all** of the following apply:

- they have medical expenses claimed on line 33200 **or** have claimed an amount for the disability supports deduction on line 21500
- they were a resident in Canada throughout the tax year
- they were 18 or older at the end of the tax year
- they have working income exceeding \$3,751

For more information see [Line 45200 - Refundable medical expense supplement](#)

Community Volunteer Income Tax Program

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Medical expenses, disability deductions

The screenshot displays the UFile 2019 CVITP software interface. At the top, there are five numbered steps: 1. Start, 2. Interview, 3. Review, 4. Tax Return, and 5. EFILE. The 'Interview' step is currently active. Below the steps, there's a navigation bar with 'Family Head' and buttons for '+ add spouse', '+ add dependant', and '- delete selected'. The left sidebar menu lists various categories, with 'Medical, disability, caregiver' highlighted in a red box. The main content area is titled 'Medical expenses, disability deductions'. It includes a yellow tip box about medical expenses and a text box explaining how to add, edit, or delete items. Below this, there are two main sections: 'Medical expenses' and 'Disability deductions, caregiver'. Each section has a list of items with a '+' sign and a '?' icon next to them. The 'Medical expenses' section includes 'Medical expenses', 'Sharing of medical expenses', and 'Last date of medical expenses'. The 'Disability deductions, caregiver' section includes 'Infirmity and Disability amounts claim for yourself* (line 31600)', 'Disability supports deduction for attendant care, etc. you needed to be able to earn income (line 21500)', and 'Home accessibility expenses (line 31285)'. At the bottom, there are 'Previous' and 'Next' buttons.

- Click **Medical, disability, caregiver** in the left side menu
- Click on the + sign next to **Medical expenses**

Community Volunteer Income Tax Program

Medical expenses

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup**
 - T4 and employment income
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - Medical expenses**
 - Other deductions and credits
 - Prior year information
 - Ontario tax credits
 - Refund/balance owing
- Controls
- Other topics
- Where to enter ?

Medical expenses

Please enter medical expenses in the file of the family member for whom they were incurred. This will enable MaxBack to properly optimize the medical expenses deductions. To enter additional amounts, click + below. Note that your total medical expenses must exceed the lesser of the threshold amount and 3% of your net income in order to reduce your taxes. If you already have a separate list of medical expenses, enter *See list* in the description section below and indicate the total amount. If you are filing electronically, keep your list and receipts in case the government should ask to see them. If filing a paper return, attach a copy of the list and your receipts to your tax return.

For more information, [click here](#).

Do not enter here an amount which you already entered in **Box 85 of a T4 slip** or in **Box 135 of a T4A slip**.

For tips relating to medical expenses, [click here](#).

Medical expenses

Dates (dd-mm-yyyy), descriptions of medical expenses, amounts in the \$ field. [click here](#).

31-12-2019 Description [] [+ -]

Expenses for medical services not available in your area

Expenses for medical services not available in your area. [click here](#).

Description [] [+ -]

Specified medical expenses (not claimed elsewhere)

[Previous](#) [Next](#)

- Enter the details of the medical expenses
- Click **Next**

Notes:

- Medical expenses must be entered in the file of the person for whom they were incurred so as to allow the program to correctly identify the patient on the medical expenses schedule generated for that purpose
- It is not necessary to enter each receipt individually; you may simply report the **total** amount of eligible medical expenses that have not been claimed elsewhere

Community Volunteer Income Tax Program

Medical expenses for dependants, other than the individual's or their spouse's children under 18

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head Spouse **Dependant** + add dependant - delete selected

☐ Dependant ID

☐ Interview setup

☐ Interest, investment income and

☐ **Medical and disability**

☐ **Medical expenses**

☐ HBP, LLP and other plans and

☐ RRSP contributions, limits

☐ Tuition, education, student loan

☐ Other deductions and credits

☐ Prior year information

☐ Refund/balance owing

☐ Controls

☐ Other topics

☐ Where to enter ?

Medical expenses incurred for this dependant

Enter the medical expenses incurred for this dependant. The program will allocate these expenses to the family member who will get the best tax benefit from claiming them. These expenses may however be ignored by the program if the income is too high to make them eligible. To enter additional amounts, click + below.

For more information, [click here](#).

Do not enter here an amount which you already entered in **Box 85 of a T4 slip or in Box 135 of a T4A slip**.

For tips relating to medical expenses, [click here](#).

Medical expenses

Dates (dd-mm-yyyy), descriptions of medical expenses, amounts in the \$ field. [click here](#).

31-12-2019	Description	

Expenses for medical services not available in your area

Expenses for medical services not available in your area. [click here](#).

Description	

Specified medical expenses (not claimed elsewhere)

Cost of attendant care

Previous Next

- After you've added the dependant, click on **Medical and disability** in the left side menu
- Click on the + sign next to **Medical expenses** for the dependant
- Enter the medical expenses in the file of the family member for whom they were incurred

Note: This allows UFile to properly optimize the calculations.

Example 1: Individual claiming the refundable medical expense supplement

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Mario Parsons
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	November 17, 1976
Marital status	Single

Slips required:

- T4 – Statement of Remuneration Paid (ABC Cleaning Inc.)

Community Volunteer Income Tax Program**Medical receipts provided:**

- \$250.00 – 2021-05-20 – ambulance service
- \$35.00 – 2021-05-23 – crutches
- \$275.00 – 2021-07-02 – hinged knee brace
- \$1,600.00 – 2021-08-04 to 2021-11-10 – physiotherapy
- \$3,000.00 – 2021-02-03 – braces (orthodontic work)

Mario is a single individual who works full time for a cleaning company named ABC Cleaning Inc. Unfortunately for Mario, he incurred a lot of medical expenses within the same year. He underwent some orthodontic work and also sustained an injury that required ambulance service, crutches, a knee brace and some physiotherapy. Mario has no medical or dental coverage and therefore paid the full amounts for his medical fees.

Points to remember:

- It is not necessary to enter each medical receipt individually; they can be added together and you can enter the total amount of eligible expenses
- The eligible medical expenses claimed must be reduced by any amount that has been reimbursed. In Mario's case, he can claim the full amount since he did not have any medical coverage and therefore did not receive any reimbursement
- Because Mario earns a modest working income, and is claiming a large amount of medical expenses, he is eligible for the refundable medical expense supplement (line 45200). UFile will automatically calculate the amount claimed on line 45200
- Although in this scenario, Mario was able to claim physiotherapy as a medical expense, it is still important to consult the list of [Authorized medical practitioners for the purposes of the medical expense tax credit](#) to ensure that the receipts you are claiming are from health care professionals that are recognized in your province

Community Volunteer Income Tax Program

Information slip for Mario:

T4 - Statement of Remuneration Paid

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
ABC Cleaning Inc.		Year / Année			
Employer's account number / Numéro de compte de l'employeur		Employment income – line 10100 / Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	
54		14 30,000.00		22 6,000.00	
Social insurance number / Numéro d'assurance sociale		Province of employment / Province d'emploi		Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800	
12 000 000 000		10		16 500.00	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		Employment code / Code d'emploi		EI insurable earnings / Gains assurables d'AE	
28		29		24 30,000.00	
Employee's name and address – Nom et adresse de l'employé		Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800		CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale		17		26 30,000.00	
PARSONS MARIO		Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200		Union dues – line 21200 / Cotisations syndicales – ligne 21200	
123 Main Street City, Province X0X 0X0		18 475.00		44	
		RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900	
		20		46	
		Pension adjustment – line 20800 / Facteur d'équivalence – ligne 20800		RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
		52		50	
		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings / Gains assurables du RPAP	
		55		56	
Other information (see over) / Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	
		Box – Case Amount – Montant		Box – Case Amount – Montant	

Solution 1: Individual claiming the refundable medical expense supplement

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Mario Parsons

✦ **Total income**

10100 Employment income	\$30,000.00
15000 Total income	\$30,000.00

✦ **Net income**

22215 Deduction for CPP and QPP enhanced contributions	\$45.87
23600 Net income	\$29,954.13

✦ **Taxable income**

26000 Taxable income	\$29,954.13
-----------------------------	--------------------

✦ **Non refundable tax credits**

30000 Basic personal amount	\$13,808.00
30800 CPP or QPP contributions through employment	\$454.13
31200 Employment Insurance premiums through employment	\$474.00
31260 Canada employment amount	\$1,257.00
33099 Medical expenses	\$5,160.00
33200 Allowable portion of medical expenses	\$4,261.38
33500 Total	\$20,254.51
33800 Total @ 15%	\$3,038.18
35000 Non refundable tax credits	\$3,038.18

✦ **Refund or balance owing**

42900 Basic federal tax	\$1,454.94
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$1,454.94
41700 Line 40600 - 41600	\$1,454.94
42000 Net federal tax	\$1,454.94
42800 Provincial or territorial tax	\$300.00
43500 Total payable	\$1,754.94
43700 Total income tax deducted	\$6,000.00

✦ **Payments and credits**

45200 Refundable medical expense supplement	\$989.94
45300 Canada workers benefit (CWB) (schedule 6)	\$343.48
48200 Total credits	\$7,333.42
48400 Refund	\$5,578.48

Example 2: Claiming medical expenses for a family and other dependants

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the **background information**, **slips required** (tax slips, receipts, etc.), and **points to remember** sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information		
Name	Michael Schneider	Elizabeth Jones-Schneider
Social insurance number (SIN)	000 000 000	000 000 000
Address	123 Main Street City, Province X0X 0X0	123 Main Street City, Province X0X 0X0
Date of birth	September 25, 1971	July 17, 1975
Marital status	Married	Married

Community Volunteer Income Tax Program

Dependant 1:

Jack Schneider

Date of birth: April 11, 2009

Relationship: son

Social insurance number (SIN): 000 000 000

Dependant 2:

Adam Jones

Date of birth: May 18, 1941

Relationship: Elizabeth's father

Social insurance number (SIN): 000 000 000

Address: 300 Queen St Apt 14

City, Province X0X 0X0

Marital status: Widowed

Slips required:

- T4 – Statement of Remuneration Paid (Michael)
- T4 – Statement of Remuneration Paid (Elizabeth)
- T4A (OAS) – Statement of Old Age Security (Adam)
- T4A(P) – Statement of Canada Pension Plan Benefits (Adam)

Community Volunteer Income Tax Program**Medical receipts provided:**

Adam:

- \$1,500.00 – 2020-12-02 – Hearing aid (receipt shows: 80% was reimbursed by a medical insurance plan). Not previously claimed on the 2020 return
- \$600.00 – 2021-11-21 – Dental services (fillings and routine cleanings) (No amount was reimbursed)

Jack:

- \$3,500.00 – 2021-03-12 – Orthodontic braces (receipt shows: \$2,000 reimbursed by a medical insurance plan)
- \$350.00 – 2020-12-29 – Prescription eyeglasses (receipt shows: \$200 was reimbursed by a medical insurance plan). Not previously claimed on the 2020 return

Elizabeth:

- \$550.00 – 2021-05-06 – Prescription contact lenses (receipt shows: \$200 was reimbursed by a medical insurance plan)
- \$300.00 – 2021-05-23 – Prescription for Vitamin B12 for Elizabeth's anemia (receipt shows: 80% was reimbursed by a medical insurance plan)

Michael:

- \$800.00 – 2021-06-11 – Prescription drugs (receipt shows: 80% was reimbursed by a medical insurance plan)

Michael and Elizabeth are married and live with their son, Jack. They also support Elizabeth's father, Adam Jones, who lives in a low-income housing apartment. Michael works for company XYZ Inc. and Elizabeth has a part-time job as a store clerk at Sunny Grocers. Their son, Jack, has no income to report and Elizabeth's father, who is widowed, receives Canada Pension Plan benefits as well as Old Age Security payments. Mr. Schneider has provided you with all of his slips and medical receipts. Although we are only transmitting the returns for Michael and Elizabeth, we are still required to provide complete information for Adam when completing their tax returns.

Community Volunteer Income Tax Program**Points to remember:**

- Individuals can claim eligible medical expenses paid in **any 12-month period** ending in the year the individual is filing their return for. As such, in this scenario, the medical receipts paid in December of 2020 can be claimed on the 2021 return since they were not previously claimed
- The eligible medical expenses claimed must be reduced by any amount that has been reimbursed
- Having a prescription does not automatically render a medical expense eligible. It is therefore necessary to consult the [Details of medical expenses](#) on the Canada Revenue Agency website to verify certain expenses paid. In this case, although amounts paid for vitamins are generally not eligible medical expenses, as per the detailed list of medical expenses, Vitamin B12, when prescribed by a health care professional, is considered eligible
- Michael is eligible to claim the medical expenses paid for Adam, since Adam is his spouse's father and is dependent on them for support, even though he does not live with them

Community Volunteer Income Tax Program

Information slips:

T4 for Michael

Employer's name – Nom de l'employeur
XYZ Inc.

Canada Revenue Agency
Agence du revenu du Canada

Year
Année

T4
Statement of Remuneration Paid
État de la rémunération payée

Employment income – line 10100
Revenus d'emploi – ligne 10100
14 27,500.00

Income tax deducted – line 43700
Impôt sur le revenu retenu – ligne 43700
22 2,385.00

Employer's account number / Numéro de compte de l'employeur
54

Province of employment
Province d'emploi
10

Employee's CPP contributions – line 30800
Cotisations de l'employé au RPC – ligne 30800
16 678.00

EI insurable earnings
Gains assurables d'AE
24 27,500.00

Social insurance number
Numéro d'assurance sociale
12 000 000 000

Exempt – Exemption
CPP/QPP EI PPIP
28 RPC/RRQ AE RPAP

Employment code
Code d'emploi
29

Employee's QPP contributions – line 30800
Cotisations de l'employé au RRQ – ligne 30800
17

CPP/QPP pensionable earnings
Gains ouvrant droit à pension – RPC/RRQ
26 27,500.00

Employee's EI premiums – line 31200
Cotisations de l'employé à l'AE – ligne 31200
18 395.00

Union dues – line 21200
Cotisations syndicales – ligne 21200
44

RPP contributions – line 20700
Cotisations à un RPA – ligne 20700
20

Charitable donations – line 34900
Dons de bienfaisance – ligne 34900
46

Pension adjustment – line 20600
Facteur d'équivalence – ligne 20600
52

RPP or DPSP registration number
N° d'agrément d'un RPA ou d'un RPDB
50

Employee's PPIP premiums – see over
Cotisations de l'employé au RPAP – voir au verso
55

PPIP insurable earnings
Gains assurables du RPAP
56

Other information (see over)
Box – Case Amount – Montant

Autres renseignements (voir au verso)
Box – Case Amount – Montant

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale
→ SCHNEIDER MICHAEL
123 Main Street
City, Province X0X 0X0

T4 (19)
Protected B when completed / Protégé B une fois rempli

T4 for Elizabeth

Employer's name – Nom de l'employeur
Sunny Grocers

Canada Revenue Agency
Agence du revenu du Canada

Year
Année

T4
Statement of Remuneration Paid
État de la rémunération payée

Employment income – line 10100
Revenus d'emploi – ligne 10100
14 10,350.00

Income tax deducted – line 43700
Impôt sur le revenu retenu – ligne 43700
22 135.00

Employer's account number / Numéro de compte de l'employeur
54

Province of employment
Province d'emploi
10

Employee's CPP contributions – line 30800
Cotisations de l'employé au RPC – ligne 30800
16 334.00

EI insurable earnings
Gains assurables d'AE
24 10,350.00

Social insurance number
Numéro d'assurance sociale
12 000 000 000

Exempt – Exemption
CPP/QPP EI PPIP
28 RPC/RRQ AE RPAP

Employment code
Code d'emploi
29

Employee's QPP contributions – line 30800
Cotisations de l'employé au RRQ – ligne 30800
17

CPP/QPP pensionable earnings
Gains ouvrant droit à pension – RPC/RRQ
26 10,350.00

Employee's EI premiums – line 31200
Cotisations de l'employé à l'AE – ligne 31200
18 151.00

Union dues – line 21200
Cotisations syndicales – ligne 21200
44

RPP contributions – line 20700
Cotisations à un RPA – ligne 20700
20

Charitable donations – line 34900
Dons de bienfaisance – ligne 34900
46

Pension adjustment – line 20600
Facteur d'équivalence – ligne 20600
52

RPP or DPSP registration number
N° d'agrément d'un RPA ou d'un RPDB
50

Employee's PPIP premiums – see over
Cotisations de l'employé au RPAP – voir au verso
55

PPIP insurable earnings
Gains assurables du RPAP
56

Other information (see over)
Box – Case Amount – Montant


Autres renseignements (voir au verso)
Box – Case Amount – Montant

Employee's name and address – Nom et adresse de l'employé
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale
→ JONES-SCHNEIDER ELIZABETH
123 Main Street
City, Province X0X 0X0

T4 (19)
Protected B when completed / Protégé B une fois rempli

Community Volunteer Income Tax Program

Slips for Adam Jones: T4A (OAS) and T4A(P)



Canada Revenue
Agency

Agence du revenu
du Canada

Statement of Old Age Security
Relevé de la sécurité de la vieillesse

T4A(OAS)

Year	18	Taxable pension paid	19	Gross pension paid	20	Overpayment recovered	21	Net supplements paid	22	Income tax deducted	23	Quebec income tax deducted
		7,277.52						4,101.24				
Année		Versement de pension imposable		Versement brut de pension		Paiement en trop recouvré		Versement net des suppléments		Impôt sur le revenu retenu		Impôt sur le revenu du Québec retenu

Issued by: Service Canada
Émis par : Service Canada

JONES, ADAM

14-300 Queen Street
City, Province X0X 0X0

12 Social insurance number

000 000 000

Numéro d'assurance sociale


13 Old Age Security number

Numéro de la Sécurité de la vieillesse

T4A(OAS) (19)
SC ISP-0137 nat (ITC)

Attach this copy to your federal return.
Joignez cette copie à votre déclaration fédérale.

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.



Canada Revenue Agency

Agence du revenu du Canada

Statement of Canada Pension Plan Benefits

État des prestations du Régime de pensions du Canada

T4A(P)

Year	20	Taxable CPP benefits	21	Number of months – disability	23	Number of months – retirement	22	Income tax deducted	12	Social insurance number	13	Onset or effective date
		10,200.00				12				000 000 000		
Année		Prestations imposables du RPC		Nombre de mois – invalidité		Nombre de mois – retraite		Impôt sur le revenu retenu		Numéro d'assurance sociale		Date de début ou d'entrée en vigueur

Issued by: Service Canada
Emis par : Service Canada

JONES, ADAM

14-300 Queen Street
City, Province X0X 0X0

14	Retirement benefit Prestation de retraite	10,200.00
15	Survivor benefit Prestation de survivant	
16	Disability benefit Prestation d'invalidité	
17	Child benefit Prestation pour enfant	
18	Death benefit Prestation de décès	
19	Post-retirement benefit Prestation après-retraite	
Benefit number Numéro de prestation		

Attach this copy to your federal return.
Joignez cette copie à votre déclaration fédérale.

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Consultez l'avis de confidentialité dans votre déclaration.

Solution 2: Claiming medical expenses for a family and other dependants

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification** section. To view your results, click the **Federal summary** link found under the **Review** tab when you have completed the example.

Community Volunteer Income Tax Program

Michael Schneider

Elizabeth Jones-Schneider

♦ Total income

10100 Employment income	\$27,500.00	\$10,350.00
15000 Total income	\$27,500.00	\$10,350.00

♦ Net income

22215 Deduction for CPP and QPP enhanced contributions	\$62.20	\$30.64
23600 Net income	\$27,437.80	\$10,319.36

♦ Taxable income

26000 Taxable income	\$27,437.80	\$10,319.36
-----------------------------	-------------	-------------

♦ Non refundable tax credits

30000 Basic personal amount	\$13,808.00	\$13,808.00
30300 Spouse or common-law partner amount	\$3,488.64	
30800 CPP or QPP contributions through employment	\$615.80	\$303.36
31200 Employment Insurance premiums through employment	\$395.00	\$151.00
31260 Canada employment amount	\$1,257.00	\$1,257.00
33099 Medical expenses	\$2,460.00	
33199 Allowable amount of medical expenses for other dependants	\$252.64	
33200 Allowable portion of medical expenses	\$1,889.51	\$0.00
33500 Total	\$21,453.95	\$15,519.36
33800 Total @ 15%	\$3,218.09	\$2,327.90
35000 Non refundable tax credits	\$3,218.09	\$2,327.90

♦ Refund or balance owing

42900 Basic federal tax	\$897.58	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00	\$0.00
40600 Federal tax	\$897.58	\$0.00
41700 Line 40600 - 41600	\$897.58	
42000 Net federal tax	\$897.58	\$0.00
42800 Provincial or territorial tax	\$300.00	\$0.00
43500 Total payable	\$1,197.58	\$0.00
43700 Total income tax deducted	\$2,385.00	\$135.00

♦ Payments and credits

45200 Refundable medical expense supplement	\$6.82	
45300 Canada workers benefit (CWB) (schedule 6)	\$2,213.88	
48200 Total credits	\$4,605.70	\$135.00
48400 Refund	\$3,408.12	\$135.00

Newcomers

Before you start

All newcomers, including refugees, are required to file a tax return. This applies even if they have only been in the country for a few months and have not earned income.

Newcomer status applies **only** for the **first tax year** that the individual is a new resident of Canada. Afterwards, the individual will have been a resident, for tax purposes, for the whole year and will then file a regular tax return.

For example, someone who arrived in Canada in 2021 would be considered a newcomer for the 2021 taxation year only.

An individual's residency status for tax purposes is important, as it determines whether or not they are required to file an income tax return in Canada. Note that a person's residency status for tax purposes is different from their immigration status.

As a CVITP volunteer, you are **not** responsible for determining a person's residency status or to advise them of their tax obligations. If an individual is unsure of their residency status, you may contact the CVITP dedicated line on their behalf at 1-866-398-3488. Agents may be able to provide more information to help individuals determine their residency status and tax obligations. The individual can also contact the Canada Revenue Agency individual tax enquiries line directly at 1-800-959-8281.

For more information, refer to [Newcomers to Canada \(immigrants and returning residents\)](#) and review **Are you a resident of Canada?**

If you're unable to submit the tax return electronically, a paper return **must** be prepared. To find where to mail your paper return, consult the section [Where to mail your documents](#) from the T4055, Newcomers to Canada, guide.

Note

Remember to always convert all foreign income into Canadian dollars. The Bank of Canada has [Annual Exchange Rates](#) available for most countries.

Need to know

Residency status for tax purposes

Canada taxes its citizens based on residency not on citizenship. There are different types of **residency statuses** for tax purposes. As a volunteer, you will be mainly working with individuals who are residents and newcomers.

Newcomers are individuals who left another country to come and live in Canada. For example, someone who arrived in Canada in 2021 is considered a newcomer for the 2021 taxation year only.

A newcomer becomes a **resident of Canada** for income tax purposes when they establish significant residential ties in Canada. The individual usually establishes these ties on the date they arrive in Canada.

Residents are individuals who live in and have significant residential ties with Canada. An individual is considered a resident of Canada when they have at least one significant tie and several secondary ties in Canada. Most newcomers who move to Canada with the intentions of staying here are considered residents from the time they enter Canada.

Significant residential ties include:

- a home in Canada
- a spouse or common-law partner in Canada
- dependants in Canada

Secondary residential ties include:

- personal property in Canada, such as a car or furniture
- social ties in Canada, such as memberships in Canadian recreational or religious organizations
- economic ties in Canada, such as Canadian bank accounts or credit cards
- a Canadian driver's license
- a Canadian passport
- health insurance with a Canadian province or territory

Residency status for **international students** is more complex. They may not establish significant residential ties with Canada if they return to their home country on a periodic basis or for a significant amount of time in the calendar year; or if they move to another country when not attending university in Canada. It is up to the student to determine their residency status for tax purposes.

Community Volunteer Income Tax Program

Non-residents are individuals who normally live outside of Canada, or have no significant ties with Canada and spent fewer than 183 days in Canada. Generally speaking, newcomers are non-residents until the day of their arrival in Canada. They may also have a non-resident spouse if that person did not come to Canada with them.

Deemed residents are individuals who spent more than 183 days in Canada, have no significant ties with Canada, and are not considered residents of another country.

What you need to consider when filing a return for newcomers**Identification numbers**

One of the most important steps when preparing a return using UFile CVITP is the **identification section** of the interview.

Newcomers may have an identification number other than a social insurance number (SIN), such as an individual tax number (ITN) or a temporary tax number (TTN). These numbers allow individuals to file their income tax return, and apply for benefits. The following table explains the different taxpayer-identification numbers as well as the information you need to consider in relation:

Community Volunteer Income Tax Program

Taxpayer identification numbers

Type of identification number	Information to consider for newcomers
Social Insurance Number (SIN)	<p>As a newcomer, the individual must have an identification number to file their income tax return. Usually, they will have a social insurance number (SIN).</p> <p>If the individual is waiting to receive their SIN, you can:</p> <ul style="list-style-type: none"> ○ file a paper return leaving the SIN field blank and attach a note to the return explaining that the individual is waiting for their SIN ○ use UFile to prepare the return, enter zeros in the SIN field. You will not be able to file electronically and will need to print the return and attach a note explaining that the individual is waiting for their SIN <p>The tax return will be held until Service Canada issues the individual's SIN.</p>
Individual Tax Number (ITN)	<p>The ITN is used only for non-residents and international students who are not eligible to obtain a SIN.</p> <ul style="list-style-type: none"> ○ If the individual is an international student who does not have a SIN, they should complete Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents (even if they are a resident). The T1261 can be mailed to the CRA with the printed copy of the return. The tax return will be held until an ITN is issued ○ If the individual already possesses an ITN, enter the ITN in place of their SIN
Temporary Tax Number (TTN)	<p>Residents of Canada who are not entitled to receive a SIN or an ITN and are required to file a return may be assigned a TTN. A TTN is a nine-digit number beginning with a zero (01 or 03). This is an internal number that the CRA provides to the individual. Preparing an electronic return is not possible with a TTN, a paper return is required.</p> <ul style="list-style-type: none"> ○ If the individual already possesses a TTN, enter the TTN in place of their SIN and mail in the tax return ○ If the individual does not already have a TTN, the tax return should be mailed in with a letter confirming the individual is not eligible for a SIN or an ITN, and that a TTN is requested. The CRA will contact the person and inform them of the documentation that is required before issuing a TTN and processing the return

Community Volunteer Income Tax Program

As a volunteer, you are not expected to provide assistance in filling out applications for an identification number.

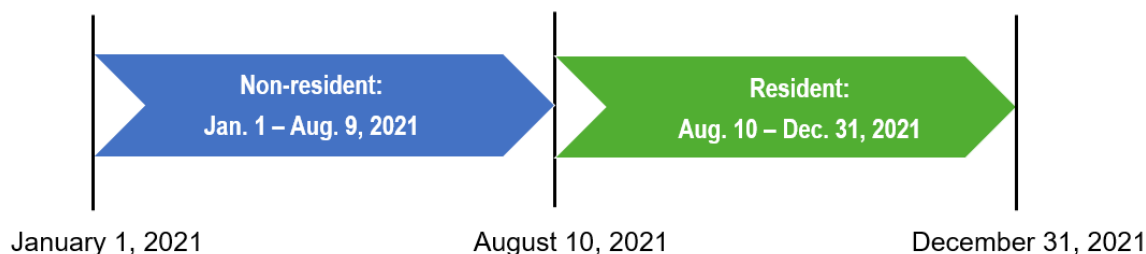
If the individual wants more information about obtaining a SIN, refer them to [Social Insurance Number - Overview](#).

Date of entry

The **date of entry** is the date when the individual became a resident of Canada for income tax purposes. This usually corresponds to the date the individual arrived in Canada. It is important to enter the **exact date**, as this could affect the amount of non-refundable tax credits that they may be entitled to.

In this example, the date of entry is August 10, 2021. Based on the date of entry, a newcomer's **first year** in Canada can be split into **two periods**:

- when they were a **non-resident** of Canada (January 1 to August 9, 2021)
- when they were a **resident** of Canada (August 10 to December 31, 2021)



For most newcomers, the income earned before moving to Canada is non-taxable. It does not need to be included in the **Total income** section of the return. However, since this income is required to calculate certain benefits and credits, it is important to provide this information.

Caution

The CRA refers to the date that someone arrives in Canada as their **Date of entry**. Immigration, Refugees and Citizenship Canada uses the same term to designate the day when someone becomes a permanent resident. Those two dates are not necessarily the same and can be confusing to an individual.

Community Volunteer Income Tax Program

Information about a newcomer's spouse

If the individual's spouse or common-law partner is in Canada with them, proceed as usual.

If their spouse or common-law partner is living in a different country, it is still important for the individual to report that they are married or common-law, and report the spouse's name and net income in Canadian dollars. The CRA needs this information in order to calculate the credits that the individual is entitled to in Canada. The non-resident spouse does not need to file a tax return and will not need to pay taxes on their foreign income. The individual might be able to claim an amount for their non-resident spouse or common-law partner that depended on them for support. It is important for the individual to save any of the documentation or receipts as proof of support, as they may be contacted by the CRA and asked to provide the information at a later date.

Note that a person is still considered married, even if they are not living with their spouse if the separation is for reasons other than a breakdown in the relationship.

Reporting foreign property over \$100,000 (Canadian)

An individual does **not** have to report foreign property for the year they first become a resident of Canada.

However, if the individual **owns foreign property** and **was a resident of Canada in any previous year**, you should **not** prepare the return, since this is considered a complex tax situation.

This refers to foreign property owned, such as:

- bank accounts held abroad (interest)
- shares held in foreign corporations or shares held in a resident corporation but held outside of Canada
- vacant land abroad
- other income-earning foreign property

Foreign property **does not** include any personal use property, such as a primary residence, vacation home, or cottage.

Income earned inside and outside Canada

Newcomers must report any world income earned while they were a **resident** of Canada.

In some instances, an individual may also have earned Canadian-sourced income while they were a non-resident. They may be asked to report that income if they wish to apply for the GST/HST tax credit, the Canada child benefit (CCB), or other credits and benefits for which they qualify.

Community Volunteer Income Tax Program

World income is income from all sources both inside and outside Canada. This could be employment or pension income, social assistance and worker's compensation benefits, and investment income.

Non-refundable tax credits

The amount a newcomer can claim for non-refundable tax credits is proportional to the number of days in the year they were considered to be a resident of Canada. The amounts that can be claimed are calculated based on their **Date of entry**.

However, the individual may be able to claim all of their non-refundable credits, if their taxable income in Canada represents 90% or more of their world income. This is known as the 90% rule.

When preparing a return using UFile CVITP, you will have to provide information about the individual's income during the non-resident portion of the year. This is so the software can determine if the 90% rule applies when calculating the non-refundable tax credits. You **must** report:

- **Canadian sourced income (excluding Part XIII)** earned, such as income from employment in Canada, income from a business carried on in Canada, or taxable part of scholarships/fellowships/bursaries from Canada
- **Canadian source Part XIII income PLUS foreign sourced income**, such as interest and dividends, rental income, pension income including Old Age Security, Canada Pension Plan, and Quebec Pension Plan

If you are preparing a paper return, ask the individual if their taxable income in Canada represents 90% or more of their world income to determine if they qualify for the 90% rule. If they meet the requirements, use forms [5013-SA, Schedule A - Statement of World Income – Non-Residents of Canada](#) and [5013-SB, Schedule B - Allowable Amount of Non-Refundable Tax Credits - Non-Resident of Canada](#) to do your calculations and attach them to the return.

Community Volunteer Income Tax Program

Benefits and other credits

Newcomers may be entitled to the following benefits and credits:

- Canada child benefit (CCB)
- Goods and services tax/harmonized sales tax (GST/HST) credit

To apply for these benefits, additional forms must be completed by the newcomer:

- To apply for the GST/HST credit, [Form RC151, GST/HST Credit Application for Individuals Who Become Residents of Canada](#) must be completed for the year they became a resident of Canada
- To apply for the Canada child benefit (CCB) and to register children for the GST/HST credit, the [RC66, Canada Child Benefits Application includes federal, provincial, and territorial programs](#) and the [RC66SCH, Status in Canada and Income Information for the Canada Child Benefits Application](#) forms should be completed and sent to the CRA

As a volunteer, it is not your responsibility to help fill out these forms. For assistance regarding benefits, including these forms, individuals can contact the **Benefits enquiries** line at 1-800-387-1193 or visit [Child and family benefits](#) on Canada.ca.

Canada workers benefit

Newcomers **cannot** claim the Canada workers benefit on line 45300 of the federal return because they were not resident in Canada for the whole year.

Federal foreign tax credit

An individual may be able to claim this credit for foreign income they received from outside Canada and reported on their Canadian tax return. Tax treaties with other countries may affect whether they are eligible for this credit.

Foreign income and foreign taxes must be converted to Canadian dollars. Use the applicable Bank of Canada [exchange rate](#) in effect on the day the individual received these amounts. If they received a monthly pension or multiple payments at different times during the year, use the [average annual exchange rate](#).

For more information, refer to the [Federal foreign tax credit](#).

Community Volunteer Income Tax Program**RRSP contributions**

Generally, individuals cannot make or claim a contribution to a registered retirement savings plan (RRSP) if this is the first year they are completing a tax return in Canada. However, if they made RRSP contributions during the year and have RRSP contribution room that they accumulated when living in Canada previously, they can claim an RRSP deduction. The individual can go to [My Account](#) or call the CRA if they think they have some RRSP contribution room but are unsure of the amount.

For more information, refer to [T4055, Newcomers to Canada 2020](#).

Community Volunteer Income Tax Program

Screen-by-screen instructions

Disclaimer

This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software contain any significant changes, a new screenshot will be published as soon as possible.

Residency status

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2021 CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☒ **Interview setup**
- ☐ Other income
- ☐ Other information slips
- ☐ Refund/balance owing
- ☐ Controls
- ☐ Other topics
- ☐ Where to enter ?

Interview setup

Tick any boxes ☐ which apply to your tax situation in each of the sections below. When you are finished, click **Next** and the Left side menu will show the topics for your customized interview.

Click on [?](#) if you want to go directly to the topic on the Left side menu.

[?](#) If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking *Interview setup* in the Left side menu.

Specific situations <ul style="list-style-type: none"> <input type="checkbox"/> No income to report in 2021 <input checked="" type="checkbox"/> Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year <input type="checkbox"/> Tax return for a deceased person <input type="checkbox"/> Tax return for a Status Indian <input type="checkbox"/> Prison in 2021 	Employment and other benefits <ul style="list-style-type: none"> <input type="checkbox"/> Employment income and employment insurance benefits (T4, T4E/RL-6) <input type="checkbox"/> Social assistance, worker's compensation (T5007/RL-5) <input type="checkbox"/> Union or professional dues not on T4 slips <input type="checkbox"/> Employment expenses (including T777S) <input type="checkbox"/> GST or QST rebate on employment or partnership expenses
Pension <ul style="list-style-type: none"> <input type="checkbox"/> Pension income, other income and split pension income, COVID-19 benefits (T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032) 	Rental income <ul style="list-style-type: none"> <input type="checkbox"/> Rental property income
Investment income and expenses <ul style="list-style-type: none"> <input type="checkbox"/> Interest, investment income and carrying charges/interest expenses/CNBL (T3, T5, T4PS, T5008, RC359) <input type="checkbox"/> Partnership income, tax shelters (T5013, T101, T5003, T5004, T1CP) <input type="checkbox"/> Capital gains (or losses) and capital gain history 	Self-employment <ul style="list-style-type: none"> <input type="checkbox"/> Self-employed business income <input type="checkbox"/> Investment tax credits <input type="checkbox"/> You need an AgriStability/AgriInvest (T1163) for a province outside your province of residence

Previous **Next**

- On the **Interview setup** page, check the box **Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year**
- Click **Next**

Community Volunteer Income Tax Program

Immigrant, emigrant or non-resident

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant - delete selected

- ☐ Identification
- ☐ Current address
- ☐ CRA questions
- ☐ EFILE
- ☐ Interview setup
- ☒ **Immigrant, emigrant, non-resident**
- ☐ Other income
- ☐ Other information slips
- ☐ Refund/balance owing
- ☐ Controls
- ☐ Other topics
- ☐ Where to enter ?

Immigrant, emigrant or non-resident

Select the relevant option. If none is relevant, click Next.

Immigrant, emigrant or non-resident	
You immigrated to Canada in 2019	+
You emigrated from Canada in 2019	+
You were a non-resident of Canada for all of 2019.	+
You were a non-resident of Canada for all or part of 2019 and you are making an election under s. 216 of the Income Tax Act.	+
You were a non-resident of Canada for all of 2019 and you are making an election under s. 217 of the Income Tax Act.	+
You are a non-resident of Canada and you wish to file a NR6 return .	+
You are a Canadian resident and your spouse immigrated to Canada in 2019	+
Information about your residency status.	+

Previous **Next**

- Click **You immigrated to Canada in 2021** (current tax year)

The screen **Immigration to Canada** will then populate.

Community Volunteer Income Tax Program

Immigration to Canada

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Current address
- CRA questions
- EFILE
- Interview setup
 - Immigrant, emigrant, non-resident
 - Immigrant**
 - Interest, investment income and capital gains
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and funds
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
 - Controls
 - Other topics
 - Where to enter ?

Immigration to Canada

If the Canadian-source income you are reporting for the part of the year you were not a resident of Canada is **at least 90%** of your net world income for that part of the year (or if you had no income from sources inside and outside Canada for that part of the year), you are **eligible to claim the full value** of deductions and credits on your tax return.

Otherwise your deductions and credits must be prorated by the time you resided in Canada. The program will decide if you are eligible for the 90% rule based on the information you enter here.

Note
If you are claiming full federal non-refundable tax credits, **attach a note to your tax return** stating your net world income (in Canadian dollars) for the part of the year that you were not a resident of Canada. Show separately the net income you received from sources inside and outside Canada for that part of the year. The CRA cannot allow full federal non-refundable tax credits without this note.

You have to enter the following two income, the **Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada** and the **Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada**. If you have no income, select one option in each section and enter 0.

Date of entry (dd-mm-yyyy) ?

Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada

Select canadian sourced income

Source of income ?

Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada

Previous **Next**

- Enter the **Date of entry** for the individual
- Scroll down to enter world income

Note: It is very important that you enter the correct date of entry for newcomers, as this affects many tax credits and benefits that they might be entitled to. The individual should give you a specific date to the best of their ability.

UFile will not accept an incomplete date.

Community Volunteer Income Tax Program

Immigration to Canada (with a spouse)

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2020 CVITP

Family Head + add spouse + add dependant - delete selected

- Identification
- Spouse interview type
- Current address
- CRA questions
- EFILE
- Interview setup
 - Immigrant, emigrant, non-r
 - Immigrant**
 - T4 and employment income
 - Interest, investment income and
 - Other income
 - Other information slips
 - Medical, disability, caregiver
 - HBP, LLP and other plans and
 - RRSP contributions, limits
 - Other deductions and credits
 - Prior year information
 - Refund/balance owing
 - Controls
 - Other topics
 - Where to enter ?

Immigration to Canada

If the Canadian-source income you are reporting for the part of the year you were not a resident of Canada is at least 90% of your net world income for that part of the year (or if you had no income from sources inside and outside Canada for that part of the year), you are **eligible to claim the full value** of deductions and credits on your tax return.

Otherwise your deductions and credits must be prorated by the time you resided in Canada. The program will decide if you are eligible for the 90% rule based on the information you enter here.

Note
If you are claiming full federal non-refundable tax credits, **attach a note to your tax return** stating your net world income (in Canadian dollars) for the part of the year that you were not a resident of Canada. Show separately the net income you received from sources inside and outside Canada for that part of the year. The CRA cannot allow full federal non-refundable tax credits without this note.

You have to enter the following two income, the **Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada** and the **Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada**. If you have no income, select one option in each section and enter 0.

Date of entry (dd-mm-yyyy) ?

Your net income while you were living in Canada with your spouse ?

Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada

Select canadian sourced income

Source of income ?

Canadian source Part XIII income PLUS foreign sourced income earned when you were not a

Previous Next

- If the individual identified they had a spouse, for the question **Your net income while you were living in Canada with your spouse**, enter the amount for the individual.
- Follow the same steps when completing the spouse's tax return

Note: You can leave this field blank and allow UFile to use the amount from line 23600 provided the spouses share the same date of entry and have been living together (married or common-law) since that date.

- Scroll down to enter world income

Note: It is very important that you enter the correct date of entry for newcomers, as this affects many tax credits and benefits that they may be entitled to receive. The individual should give you a specific date to the best of their ability.

UFile will not accept an incomplete date.

Community Volunteer Income Tax Program

Reporting world income

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2018 CVITP

Family Head + add spouse + add dependant delete selected

☐ Identification

☐ Current address

☐ CRA questions

☐ EFILE

☐ Interview setup

☒ Immigrant, emigrant, non-resident

☒ Immigrant

☐ Other income

☐ Other information slips

☐ Medical, disability, caregiver

☐ Other deductions and credits

☐ Prior year information

☐ Refund/balance owing

☐ Controls

☐ Other topics

☐ Where to enter ?

If you are claiming full federal non-refundable tax credits, **attach a note to your tax return** stating your net world income (in Canadian dollars) for the part of the year that you were not a resident of Canada. Show separately the net income you received from sources inside and outside Canada for that part of the year. The CRA cannot allow full federal non-refundable tax credits without this note.

You have to enter the following two income: the **Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada** and the **Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada**. If you have no income, select one option in each section and enter 0.

Date of entry (dd-mm-yyyy) ?

Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada

Select canadian sourced income

Source of income ?

Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada

Name of country ?

Select foreign sourced income

Source of income ?

If you receive old age security pension, you have to

Do you wish to generate an old age security return for non-residents (T1136)? ?

Net employment income

Net pension income

Social Security

Net interest and other investment income

Taxable capital gains

Net rental income

Net self-employment income

Other income

Previous Next

Note: Ensure that both the Canadian and foreign sourced income sections of the **Immigrant** interview screen are filled out.

- You **must** enter zero, if there is no income to report

Note: These figures may have a substantial effect on the individual's eligibility for non-refundable tax credits due to the 90% rule for non-refundable tax credits.

- Choose the **Source of income** in the drop-down menu
- Enter the amount, if there is income to report
- Click the + sign, next to the corresponding section, to add another **Source of income**
- Click **Next**

Community Volunteer Income Tax Program

Spouse information – Non-resident

The screenshot shows the UFile 2021 CVITP interface. At the top, there are five steps: 1. Start, 2. Interview, 3. Review, 4. Tax Return, and 5. EFILE. The 'Interview' step is currently active. Below the steps, there's a 'Family Head' section with buttons to '+ add spouse', '+ add dependant', and '- delete selected'. The left sidebar lists various sections: Identification, Spouse interview type (highlighted), Current address, CRA questions, EFILE, Interview setup, Immigrant, emigrant, non-resident, Immigrant, Other income, Other information slips, Refund/balance owing, Controls, Other topics, and Where to enter?. The main area is titled 'Type of information you wish to provide about your spouse'. It contains text explaining the two options: 'Complete information' and 'Net income only'. A dropdown menu at the bottom is labeled 'What information will you provide for your spouse?' and is set to 'Net income only'. There are 'Previous' and 'Next' buttons at the bottom right.

- Add the individual's marital status in the **Identification** section. If married or common-law is selected, the option **Spouse interview type** will populate in the left side menu
- If the individual is married or common-law, UFile will ask **What information will you provide for your spouse?** For a non-resident spouse, select **Net income only**

Note: If the spouse is non-resident, a full tax return is not required. The individual might be able to claim an amount for a non-resident spouse or common-law partner that depended on them for support. The CRA will determine if the spouse or common-law partner had sufficient income to maintain a reasonable standard of living in their home country or whether they are considered to be dependent on their spouse.

Community Volunteer Income Tax Program

Enter basic spousal information

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 EFILE File your tax return electronically

UFile 2019 CVITP

Family Head + add spouse + add dependant + delete selected

- ☐ Identification
- ☐ Spouse interview type
- ☐ **Spouse - basic information**
- ☐ Current address
- ☒ CRA questions
- ☒ EFILE
- ☐ **Interview setup**
 - ☐ Immigrant, emigrant, non-resident
 - ☐ Immigrant
 - ☐ Interest, investment income and carrying charges
 - ☐ Other income
 - ☐ Other information slips
 - ☐ Medical, disability, caregiver
 - ☐ HBP, LLP and other plans and funds
 - ☐ RRSP contributions, limits
 - ☐ Other deductions and credits
 - ☐ Prior year information
 - ☐ Refund/balance owing
 - ☐ **Controls**
 - ☐ Other topics
 - ☐ Where to enter ?

Spouse - basic information

Use this page to enter information about your spouse or common-law partner when you are not preparing both tax returns together. If you wish to prepare both tax returns together, return to the page *Spouse interview type* and select *Complete information*.

First name of your spouse ?

Last name of your spouse ?

Social insurance number of your spouse ?

Date of birth (dd-mm-yyyy) ?

Was your spouse in prison in 2019? ?

If your spouse has an impairment, does his or her impairment provide entitlement to the Canada caregiver amount? ?

Was your spouse self-employed in 2019? ?

Was your spouse a Canadian resident in 2019 (Not applicable for immigrant)? ?

Was your spouse an immigrant in 2019? ?

If Yes, enter his or her net income while you were living together in Canada ?

Net federal income of your spouse (line 23600 of his or her return) **OR** net world income in Canadian dollars, if your spouse is a non-resident of Canada. ?

Warning: Do not use an estimated income below the actual. See help for more information.

Previous **Next**

- Enter the spouse or common-law partner's personal information (such as, name and date of birth)
- Indicate whether or not the spouse or common-law partner was a Canadian resident in 2021
- If the spouse is a non-resident, their net world income is their net federal income. For the question **Net federal income of your spouse**, enter the amount, in Canadian dollars, from all sources both inside and outside Canada, even if it is zero

The CRA uses this information to calculate the certain credits and benefits.

Note: Fill in all of the fields to the best of your ability. If the spouse is a non-resident and does not have a social insurance number (SIN) or an identification number, UFile will allow you to move to the next screen by leaving the SIN field for the spouse blank or by adding all zeros.

Example 1: Newcomer couple who immigrated to Canada

Instructions

Open your UFile CVITP software and use the **background information, slips required** (tax slips, receipts, etc.), and **points to remember** provided in the example to enter all the necessary information into the mock profile. Once completed, compare your results with the solution provided.

Disclaimer

Examples have been created using fictional names. Any resemblance to persons real, imaginary, or deceased is purely coincidental. There is no intention for examples to depict stereotyping on any basis.

Background information	
Name	Jeet Mann
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	January 9, 1986
Date of entry into Canada	March 1, 2021
Marital status	Married to: Mia Mann on March 21, 2009 SIN: 000 000 000 DOB: March 21, 1987 Date of entry into Canada: March 1, 2021

Community Volunteer Income Tax Program

Slips required:

- T4 – Statement of Remuneration Paid (Sunny Market Ltd.)
- T4 – Statement of Remuneration Paid (Tutoring for Success)
- T5007 – Statement of Benefits

Jeet and Mia immigrated to Canada from Indonesia on March 1, 2021. Jeet's world income outside of Canada in 2021 was \$3,000 CAN, which he earned as an employee at a school in Indonesia. Mia's world income outside of Canada in 2021 was \$1,600 CAN as an employee of the same school, as Jeet. Mia did not have any income earned in Canada.

Points to remember:


- It is the first time Jeet and Mia complete a tax return. They don't have Canadian citizenship. Under **CRA question** topic, answer **Yes** to **Are you filing an income tax return with the CRA for the very first time?** and **No** to **Do you have Canadian citizenship?**
- Check **Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year** on the **Interview setup** page
- On the **Immigrant, emigrant or non-resident** page, select **You immigrated to Canada in 2021**. Then, enter Jeet's **Date of entry** (March 1, 2021). Since Jeet and his wife have the same **Date of entry** and have been living together since that date, you can leave the next field blank.
- Answer the next two questions in UFile:
 - **Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada**
 - In Jeet's situation, enter his **Source of income** as **Income from employment in Canada** and the amount of \$0.00, since he did not have any Canadian sourced income while he was not a resident of Canada
 - **Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada**
 - In Jeet's situation, enter the **Name of country** as Indonesia, his **foreign** source of income as **Net employment income**, and the amount of \$3,000
- Follow the same instructions as above, for Mia's tax return. Her **Net employment income** while not a resident of Canada is \$1,600
- Income earned prior to immigration will not show in the solution, since it is only used to calculate benefit and credit eligibility

Community Volunteer Income Tax Program

- Jeet's **Basic personal amount** and **Spouse or common-law partner amount** were reduced. These amounts have been prorated by UFile based on the amount of time he has been in Canada
- Click **Interview setup**, in the left side menu, then click **Social assistance, worker's compensation (T5007/RL-5)**. Complete the following steps when entering Jeet's T5007 information:
 - Enter **Yes** to the question **Did you live with your spouse or common-law partner when you received the social assistance benefits?**
 - Choose **Family Head** when asked to **Select the person whose name appears on the slip**
 - Select **Original** as response to the question **Is this an amended slip?** since the slip has not been amended.

Information slips for Jeet:

T4 – Statement of Remuneration Paid (Sunny Market Ltd.)

Employer's name – Nom de l'employeur Sunny Market Ltd.		 Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
		Year – Année			
		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
		14 5,987 00		22 1,146 22	
54 Employer's account number / Numéro de compte de l'employeur		Province of employment – Province d'emploi		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800	
		10		16 122 26	
Social insurance number Numéro d'assurance sociale		Exempt – Exemption CPP/QPP EI PPIP		EI insurable earnings Gains assurables d'AE	
12 000 000 000		28		24 5,987 00	
		Employment code Code d'emploi		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
		29		26 5,987 00	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale → MANN JEET 123 Main Street City, Province X0X 0X0		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		Union dues – line 21200 Cotisations syndicales – ligne 21200	
		18 103 52		44	
		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
		20		46	
		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
		52		50	
		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings Gains assurables du RPAP	
		55		56	
Other information (see over) Autres renseignements (voir au verso)		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	
T4 (19)		Box – Case		Amount – Montant	
		Box – Case		Amount – Montant	

Community Volunteer Income Tax Program

T4 – Statement of Remuneration Paid (Tutoring for Success)

Employer's name – Nom de l'employeur Tutoring for Success		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Year Année		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
14		7,271 00		22	
54 Employer's account number / Numéro de compte de l'employeur		Province of employment Province d'emploi		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800	
10		16		24	
Social insurance number Numéro d'assurance sociale		Employee's QPP contributions – line 30800 Cotisations de l'employé au RRQ – ligne 30800		EI insurable earnings Gains assurables d'AE	
12		17		26	
000 000 000		29		7,271 00	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
28		18		26	
		103 00		7,271 00	
Employee's name and address – Nom et adresse de l'employé		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Union dues – line 21200 Cotisations syndicales – ligne 21200	
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale		20		44	
MANN JEET		52		46	
123 Main Street City, Province X0X 0X0		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
		55		50	
		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
		56		PPIP insurable earnings Gains assurables du RPAP	
				56	
Other information (see over)		Box – Case Amount – Montant		Box – Case Amount – Montant	
Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	

T5007 – Statement of Benefits

Canada Revenue Agency Agence du revenu du Canada		T5007 Statement of Benefits État des prestations		Protected B / Protégé B when completed / une fois rempli	
Year Année	10 Workers' compensation benefits Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements Prestations d'assistance sociale ou supplément provincial ou territorial	12 Social insurance number Numéro d'assurance sociale	13 Report code Code de genre de feuillet	
		9,820.00	000 000 000		
Recipient's name and address – Nom et adresse du bénéficiaire			Payer's name and address Nom et adresse du payeur		
Last name (print) Nom de famille (en lettres moulées)			First name Prénom		
MANN			JEET		
123 Main Street City, Province X0X 0X0					
See the privacy notice on your return. Consultez l'avis de confidentialité dans votre déclaration. T5007 (17)					

Solution 1: Newcomer couple who immigrated to Canada

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the Identification section. To view your results, click the Federal summary link found under the Review tab when you have completed the example.

Community Volunteer Income Tax Program

Jeet Mann

Mia Mann

✦ Total income

10100 Employment income	\$13,258.00	
14500 Social assistance payments	\$9,820.00	
14700 Non taxable income (add lines 14400, 14500, 14600)	\$9,820.00	
15000 Total income	\$23,078.00	\$0.00

✦ Net income

22215 Deduction for CPP and QPP enhanced contributions	\$44.24	
23600 Net income	\$23,033.76	\$0.00

✦ Taxable income

25000 Other payments deduction	\$9,820.00	
26000 Taxable income	\$13,213.76	\$0.00

✦ Non refundable tax credits

30000 Basic personal amount	\$11,576.02	\$11,576.02
30300 Spouse or common-law partner amount	\$11,576.02	
30800 CPP or QPP contributions through employment	\$438.02	
31200 Employment Insurance premiums through employment	\$206.52	
31260 Canada employment amount	\$1,257.00	
33500 Total	\$25,053.58	\$11,576.02
33800 Total @ 15%	\$3,758.04	\$1,736.40
35000 Non refundable tax credits	\$3,758.04	\$1,736.40

✦ Refund or balance owing

42900 Basic federal tax	\$0.00	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00	\$0.00
40600 Federal tax	\$0.00	\$0.00
42000 Net federal tax	\$0.00	\$0.00
42800 Provincial or territorial tax	\$0.00	\$0.00
43500 Total payable	\$0.00	\$0.00
43700 Total income tax deducted	\$2,600.22	

✦ Payments and credits

48200 Total credits	\$2,600.22	\$0.00
48400 Refund	\$2,600.22	

Example 2: Newcomer with spouse living abroad

Instructions: Practice entering information into the mock profile

Open the UFile CVITP software and use the background information, slips required (tax slips, receipts, etc.), and points to remember sections provided in the example to enter all the necessary information. Once completed, compare your results with the solution provided.

Disclaimer

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Background information	
Name	Martin Dubois
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	October 30, 1985
Date of entry into Canada	February 1, 2021
Marital status	Married to: Simonne Dubois on July 18, 2009 No SIN DOB: April 5, 1988

Community Volunteer Income Tax Program**Slips required:**

- T4 – Statement of Remuneration Paid (Pete’s Market)
- T4 – Statement of Remuneration Paid (Janitor's Inc.)
- T5007 – Statement of Benefits

Martin immigrated to Canada from France on February 1, 2021. Martin’s world income outside of Canada in 2021 was \$5,000 CAN, which he earned as an employee at a market in France. Martin’s wife, Simonne, still lives in France.. Simonne’s net income in 2021 was \$2,800 CAN, earned as an employee in a grocery store. In this scenario, Simonne’s net income was already converted using the annual exchange rate as per the Bank of Canada. Martin and Simonne don’t own any property.

Points to remember:

- It is the first time Martin completes a tax return. He doesn’t have Canadian citizenship. Under CRA question, answer **Yes to Are you filing an income tax return with the CRA for the very first time?** and **No to Do you have Canadian citizenship?**
- Check **Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year** in the **Interview setup** page. On the same page, also check the boxes for **Employment income and employment insurance benefits (T4, T4E/RL-6)** and **Social assistance, worker’s compensation (T5007/RL-5)**
- On the **Immigrant, emigrant or non-resident** page, select **You immigrated to Canada in 2020**. Then, enter Martin’s **Date of entry** (February 1, 2021).
- Answer the next two questions in UFile:
 - **Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada**
 - In Martin’s situation, enter his **Source of income** as **Income from employment in Canada** and the amount of \$0.00, since he did not have any Canadian sourced income while he was not a resident of Canada
 - **Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada**
 - In Martin’s situation, enter the **Name of country** as France, his **foreign** source of income as **Net employment income**, and the amount of \$5,000
- Since Simonne still resides in France, a tax return is not required
- Under **Spouse interview type**, you will be asked to answer the question **What information will you provide for your spouse?** In this case, you will select **Net income only**

Community Volunteer Income Tax Program

- Under **Spouse – basic information** topic, enter known information. You must enter \$2,800 in the field next to **Net federal income of your spouse OR net world income in Canadian dollars, if your spouse is a non-resident of Canada** as this is the net income of Simonne while living in France. Answer **No** to the question **Did your spouse receive universal child care benefits in 2021?**
- Income earned prior to immigration will not show in the solution, since it is only used to calculate benefit and credit eligibility
- Martin's **Basic personal amount** and **Spouse or common-law partner amount** were reduced. These amounts have been prorated by UFile based on the amount of time he has been in Canada
- Complete the following steps when entering Martin's T5007 information:
 - Click **Interview setup**, in the left side menu, then check the box next to **Social assistance, worker's compensation (T5007/RL-5)**.
 - Enter **No** to the question **Did you live with your spouse or common-law partner when you received the social assistance benefits?**
 - Select **Original** as the response to the question **Is this an amended slip?** since the slip has not been amended.

Information slips for Martin:

T4 – Statement of Remuneration Paid (Pete's Market)

Employer's name – Nom de l'employeur		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
Pete's Market		Year Année			
Employer's account number / Numéro de compte de l'employeur		Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700	
54		14 6,600.00		22 1,215.00	
Social insurance number Numéro d'assurance sociale		Province of employment Province d'emploi		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800	
12 000 000 000		10		24 6,600.00	
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		Employment code Code d'emploi		EI insurable earnings Gains assurables d'AE	
28		29		26 6,600.00	
Employee's name and address – Nom et adresse de l'employé		Employee's QPP contributions – line 30800 Cotisations de l'employé au RRQ – ligne 30800		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ	
Last name (in capital letters) – Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale		17		20	
DUBOIS MARTIN		Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		Union dues – line 21200 Cotisations syndicales – ligne 21200	
123 Main Street City, Province X0X 0X0		18 115.00		44	
		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900	
		20		46	
		Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	
		52		50	
		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings Gains assurables du RPAP	
		55		56	
Other information (see over)		Box – Case Amount – Montant		Box – Case Amount – Montant	
Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	

Community Volunteer Income Tax Program

T4 – Statement of Remuneration Paid (Janitor's Inc.)

Employer's name – Nom de l'employeur Janitor's Inc.				Canada Revenue Agency / Agence du revenu du Canada T4 Statement of Remuneration Paid État de la rémunération payée													
Year / Année : 		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Employment income – line 10100 Revenus d'emploi – ligne 10100</td> <td colspan="2" style="border-bottom: 1px solid black;">Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700</td> </tr> <tr> <td style="width: 5%; text-align: center;">14</td> <td style="width: 45%; text-align: right;">4,300.00</td> <td style="width: 5%; text-align: center;">22</td> <td style="width: 45%; text-align: right;">850.00</td> </tr> </table>				Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700		14	4,300.00	22	850.00				
Employment income – line 10100 Revenus d'emploi – ligne 10100		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700															
14	4,300.00	22	850.00														
Employer's account number / Numéro de compte de l'employeur 		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Province of employment Province d'emploi</td> <td colspan="2" style="border-bottom: 1px solid black;">Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800</td> <td colspan="2" style="border-bottom: 1px solid black;">EI insurable earnings Gains assurables d'AE</td> </tr> <tr> <td style="width: 5%; text-align: center;">10</td> <td style="width: 45%; text-align: right;">125.00</td> <td style="width: 5%; text-align: center;">24</td> <td style="width: 45%; text-align: right;">4,300.00</td> <td colspan="2"></td> </tr> </table>				Province of employment Province d'emploi		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800		EI insurable earnings Gains assurables d'AE		10	125.00	24	4,300.00		
Province of employment Province d'emploi		Employee's CPP contributions – line 30800 Cotisations de l'employé au RPC – ligne 30800		EI insurable earnings Gains assurables d'AE													
10	125.00	24	4,300.00														
Social insurance number Numéro d'assurance sociale 000 000 000		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Employee's QPP contributions – line 30800 Cotisations de l'employé au RRQ – ligne 30800</td> <td colspan="2" style="border-bottom: 1px solid black;">CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ</td> <td colspan="2" style="border-bottom: 1px solid black;">Union dues – line 21200 Cotisations syndicales – ligne 21200</td> </tr> <tr> <td style="width: 5%; text-align: center;">16</td> <td style="width: 45%; text-align: right;">29</td> <td style="width: 5%; text-align: center;">26</td> <td style="width: 45%; text-align: right;">4,300.00</td> <td colspan="2"></td> </tr> </table>				Employee's QPP contributions – line 30800 Cotisations de l'employé au RRQ – ligne 30800		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ		Union dues – line 21200 Cotisations syndicales – ligne 21200		16	29	26	4,300.00		
Employee's QPP contributions – line 30800 Cotisations de l'employé au RRQ – ligne 30800		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ		Union dues – line 21200 Cotisations syndicales – ligne 21200													
16	29	26	4,300.00														
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) : DUBOIS First name – Prénom : MARTIN Address : 123 Main Street City, Province X0X 0X0		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200</td> <td colspan="2" style="border-bottom: 1px solid black;">RPP contributions – line 20700 Cotisations à un RPA – ligne 20700</td> <td colspan="2" style="border-bottom: 1px solid black;">Charitable donations – line 34900 Dons de bienfaisance – ligne 34900</td> </tr> <tr> <td style="width: 5%; text-align: center;">18</td> <td style="width: 45%; text-align: right;">55.00</td> <td style="width: 5%; text-align: center;">44</td> <td style="width: 45%; text-align: right;">20</td> <td colspan="2"></td> </tr> </table>				Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900		18	55.00	44	20		
Employee's EI premiums – line 31200 Cotisations de l'employé à l'AE – ligne 31200		RPP contributions – line 20700 Cotisations à un RPA – ligne 20700		Charitable donations – line 34900 Dons de bienfaisance – ligne 34900													
18	55.00	44	20														
Other information (see over) Autres renseignements (voir au verso)		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600</td> <td colspan="2" style="border-bottom: 1px solid black;">Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso</td> <td colspan="2" style="border-bottom: 1px solid black;">PPIP insurable earnings Gains assurables du RPAP</td> </tr> <tr> <td style="width: 5%; text-align: center;">52</td> <td style="width: 45%; text-align: right;">55</td> <td style="width: 5%; text-align: center;">50</td> <td style="width: 45%; text-align: right;">56</td> <td colspan="2"></td> </tr> </table>				Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings Gains assurables du RPAP		52	55	50	56		
Pension adjustment – line 20600 Facteur d'équivalence – ligne 20600		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings Gains assurables du RPAP													
52	55	50	56														

T5007 – Statement of Benefits

Canada Revenue Agency / Agence du revenu du Canada T5007 Statement of Benefits État des prestations		Protected B / Protégé B when completed / une fois rempli				
Year / Année : 	Workers' compensation benefits Indemnités pour accidents du travail	Social assistance payments or provincial or territorial supplements Prestations d'assistance sociale ou supplément provincial ou territorial 8,700.00	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> Social insurance number Numéro d'assurance sociale 000 000 000 </td> <td style="width: 50%; vertical-align: top;"> Report code Code de genre de feuillet </td> </tr> </table>	Social insurance number Numéro d'assurance sociale 000 000 000	Report code Code de genre de feuillet	
Social insurance number Numéro d'assurance sociale 000 000 000	Report code Code de genre de feuillet					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="border-bottom: 1px solid black;"> Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) : DUBOIS First name – Prénom : MARTIN Address : 123 Main Street City, Province X0X 0X0 </td> <td style="border-bottom: 1px solid black; width: 50%;"> Payer's name and address Nom et adresse du payeur </td> </tr> </table>				Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) : DUBOIS First name – Prénom : MARTIN Address : 123 Main Street City, Province X0X 0X0		Payer's name and address Nom et adresse du payeur
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées) : DUBOIS First name – Prénom : MARTIN Address : 123 Main Street City, Province X0X 0X0		Payer's name and address Nom et adresse du payeur				

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.
T5007 (17)

Solution 2: Newcomer with spouse living abroad

Instructions

This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the Identification section. To view your results, click the Federal summary link found under the Review tab when you have completed the example.

Community Volunteer Income Tax Program

Martin Dubois

✦ Total income

10100 Employment income	\$10,900.00
14500 Social assistance payments	\$8,700.00
14700 Non taxable income (add lines 14400, 14500, 14600)	\$8,700.00
15000 Total income	\$19,600.00

✦ Net income

22215 Deduction for CPP and QPP enhanced contributions	\$30.00
23600 Net income	\$19,570.00

✦ Taxable income

25000 Other payments deduction	\$8,700.00
26000 Taxable income	\$10,870.00

✦ Non refundable tax credits

30000 Basic personal amount	\$12,635.27
30300 Spouse or common-law partner amount	\$9,835.27
30800 CPP or QPP contributions through employment	\$297.00
31200 Employment Insurance premiums through employment	\$170.00
31260 Canada employment amount	\$1,257.00
33500 Total	\$24,194.54
33800 Total @ 15%	\$3,629.18
35000 Non refundable tax credits	\$3,629.18

✦ Refund or balance owing

42900 Basic federal tax	\$0.00
40500 Federal foreign tax credit (T2209)	\$0.00
40600 Federal tax	\$0.00
42000 Net federal tax	\$0.00
42800 Provincial or territorial tax	\$0.00
43500 Total payable	\$0.00
43700 Total income tax deducted	\$2,065.00

✦ Payments and credits

48200 Total credits	\$2,065.00
48400 Refund	\$2,065.00