Volunteer Training

Frequent Client Scenarios

Part 2

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.

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.

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.

Northern residents

Before you start

The northern residents deductions recognize that individuals living in the prescribed zones are often faced with a higher cost of living, environmental hardships, and limited access to services. These deductions provide relief to those living in a prescribed zone through a **residency deduction** (for living costs) and a **deduction for travel benefits**. The deduction is calculated on form T2222 and claimed on line 25500.

To claim northern residents deductions, an individual must have lived permanently, in a prescribed northern zone (Zone A), or in a prescribed intermediate zone (Zone B), for at least six consecutive months, beginning or ending in the tax year for which you are preparing the return.

If the individual has not lived in a prescribed zone for at least six consecutive months at the time of completing their return, they do not yet qualify. You can complete the individual's return without making the claim and, when they qualify, they can ask the CRA to adjust their return.

To determine whether the individual's residence is in Zone A or Zone B, go to Line 25500 - Northern residents deductions and click **Places located in prescribed zones**.

The UFile tax software also provides a list of places, by province, that are prescribed as Zone A or Zone B. This can be accessed by searching **zone** in the **?help** function.

Need to know

The **residency deduction** is made up of two parts:

- the basic residency amount
- the additional residency amount

The **basic residency amount** is calculated from details about the individual's address and how long they lived in prescribed **Zone A** or **Zone B**. This can be updated using the start and end dates or by the number of days in the year that they were living in a prescribed zone.

The **additional residency amount** can be claimed for up to the same number of days that were used to calculate the individual's basic residency amount **if**:

- they lived in a dwelling in the prescribed zone during that time; **and**
- they are the only person claiming the basic residency amount for living in that dwelling for that period.

Note

UFile will not calculate the additional residency amount if you do not enter a number under **Number of days to consider for the additional residency amount**

Under proposed changes, individuals can claim a travel deduction for costs related to vacation, family or medical travel that started from a prescribed zone and was taken by themselves or an eligible family member, even if neither received a taxable travel benefit for that trip.

Under proposed changes, an eligible family member is someone who lived with the individual at the time of the trip and was one of the following:

- their spouse or common-law partner,
- their or their spouse or common-law partner's child under the age of 18,
- another individual who is wholly dependent for support on the individual, their spouse or common-law partner, or both, and who is either:
  - the individual's or their spouse or common-law partner's parent or grandparent,
  - related to the individual and wholly dependent by reason of mental or physical infirmity.

Note

Individuals can claim a deduction for travel benefits even if they are **not** claiming a residency deduction.

For example, if a spouse or common-law partner claims both the basic and the additional residency amounts, the individual can still claim a travel deduction.

To calculate the travel deduction, the individual can use either the value of the taxable travel benefit received from employment (if any) or, under proposed changes, a portion of the $1,200 standard amount.

The maximum deduction an individual can claim for each eligible trip is the **lowest of the following three amounts**:

- the value of the taxable travel benefit received from employment (if any) or, under proposed changes, the portion of the individual's or their eligible family member's $1,200 standard amount that is allocated to the trip
- the total travel expenses paid for the trip using either the detailed or simplified calculation methods
- the cost of the lowest return airfare available at the time of the trip, between the airport closest to their residence and the nearest designated city to that airport (even if they did not actually travel by air or to that city)

If an individual uses the standard amount to calculate a travel deduction for themselves or an eligible family member, the maximum total amount that may be claimed for all trips taken in the year by that individual is $1,200, whether the trips were medical or non-medical, and regardless of who (the individual or an eligible family member) is claiming the travel deduction. It is an amount per person, not per trip.

If the individual (for themselves or an eligible family member) uses the taxable travel benefit received from employment to calculate a travel deduction in a year for an individual, then nobody (including the individual) can use any part of that individual's $1,200 standard amount to calculate a travel deduction for a trip taken by that individual.

An individual cannot claim a travel deduction if **one** of the following applies:

- they or their eligible family member received or was entitled to receive non-taxable amounts as travel assistance, travel allowance, or reimbursement for travel expenses
- someone else has already claimed the deduction for travel benefits for this trip on their return

Under proposed changes, an individual can claim up to two trips that they and each eligible family member took for non-medical personal reasons, and any number of trips that they or an eligible family member took for medical purposes. However, no more than two non-medical personal trips taken by each person (the individual or an eligible family member) can be claimed in total for the year by all taxpayers.

If the individual is claiming a deduction for medical travel on form T2222, no one can claim it as a medical expense on their return.

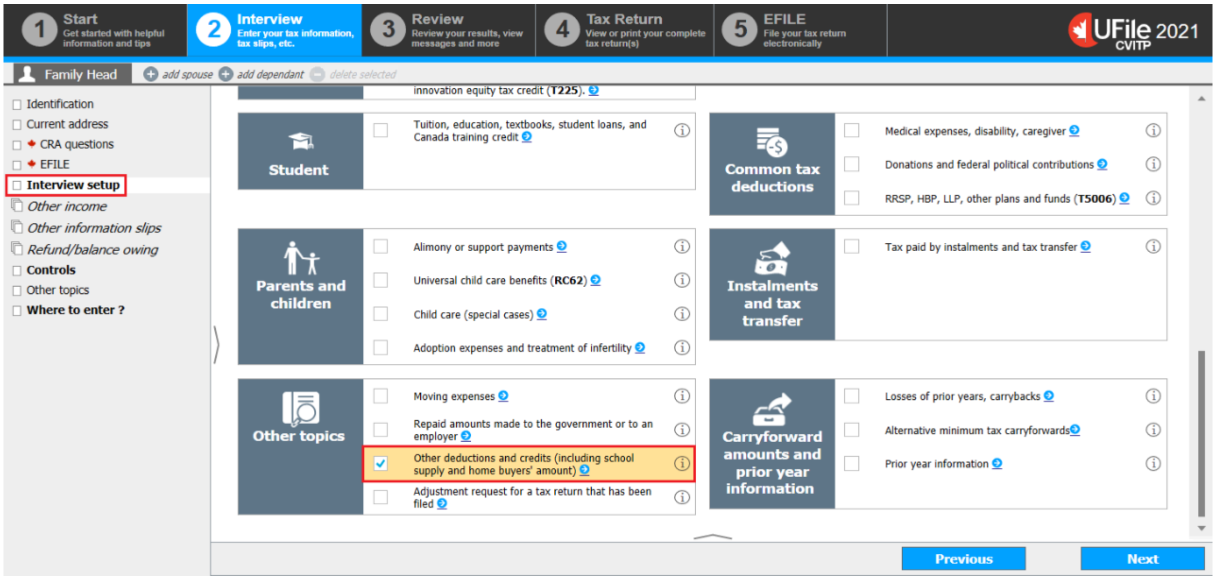
For detailed information, including meal and vehicle flat rates, as well as the list of nearest designated cities for the lowest airfare, refer to form T2222, Northern residents deductions.

Screen-by-screen instructions

Disclaimer

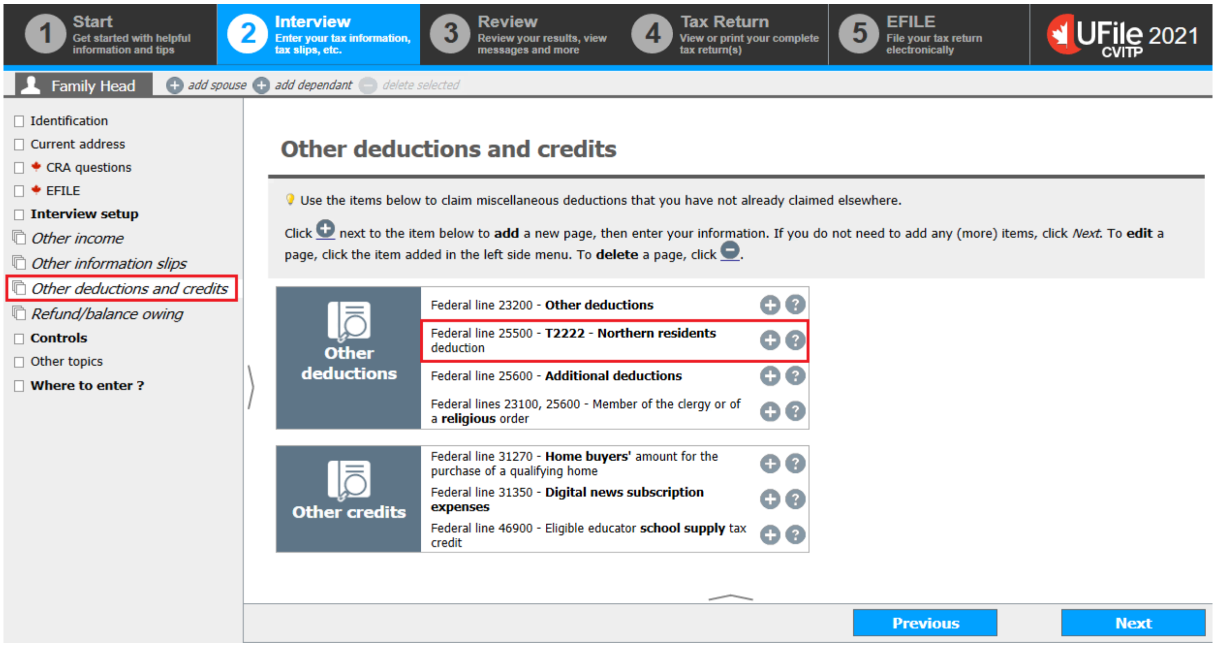
This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP . The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software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

Other deductions and credits, Interview setup



- Select the **Interview setup** from the left side menu
- Check the box next to **Other deductions and credits (including school supply and home buyers' amount)** from the **Other topics** section (if it was not already checked by default)
- Click **Next**

Other deductions and credits

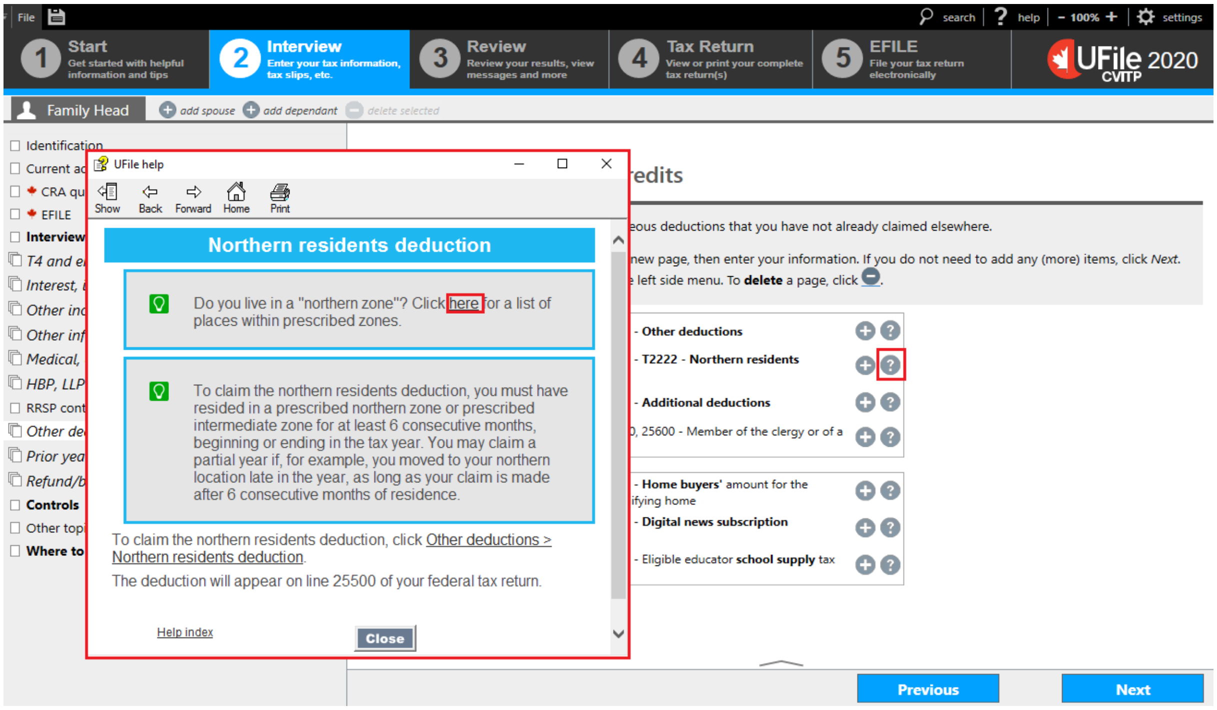


Use the items below to claim miscellaneous deductions that you have not already claimed elsewhere.

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 ⊖.

- Select **Other deductions and credits** in the left side menu
- In the **Other deductions** section, click the plus **+** sign to add the **Federal line 25500 – T2222 – Northern residents deduction**
- The next screen will prompt you to enter the details about the claim

Other deductions and credits, UFile help



Northern residents deduction

Do you live in a "northern zone"? Click here for a list of places within prescribed zones.

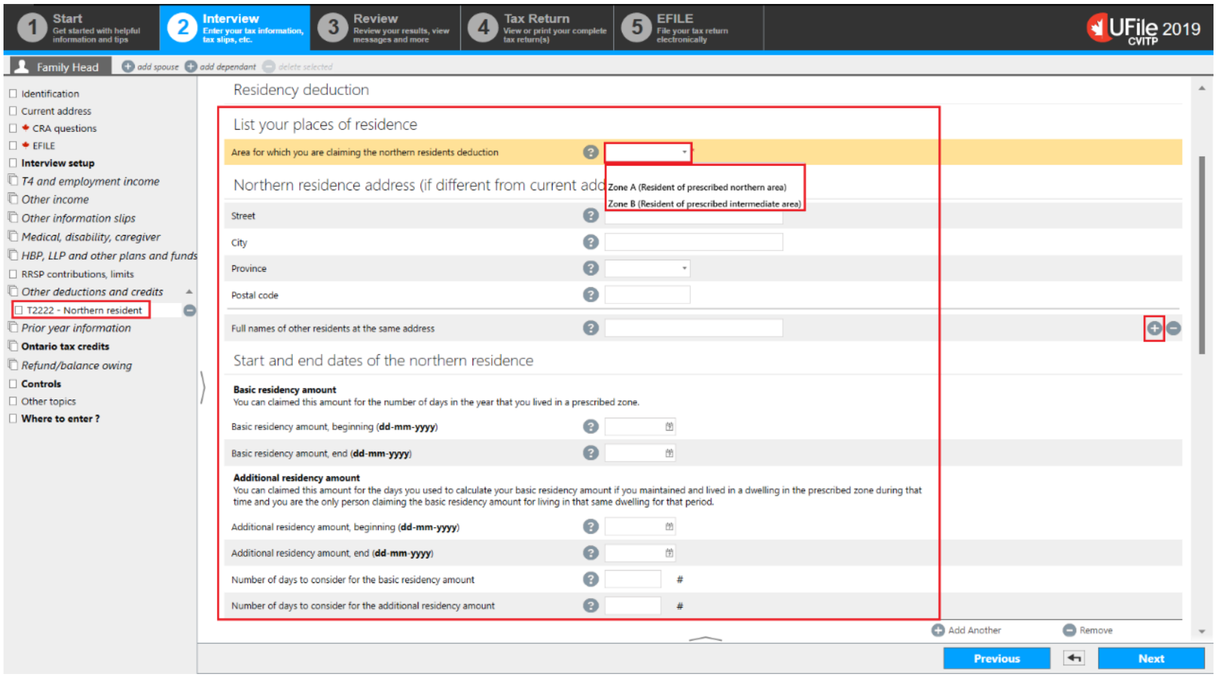
To claim the northern residents deduction, you must have resided in a prescribed northern zone or prescribed intermediate zone for at least 6 consecutive months, beginning or ending in the tax year. You may claim a partial year if, for example, you moved to your northern location late in the year, as long as your claim is made after 6 consecutive months of residence.

To claim the northern residents deduction, click Other deductions > Northern residents deduction.

The deduction will appear on line 25500 of your federal tax return.

Note: You can access a list of places located in a prescribed zone by clicking the **?** found next to the **+** sign. A help window will open where you can click the link to access the list.

T2222 – Northern residents deduction, Residency deduction



Residency deduction

List your places of residence

Area for which you are claiming the northern residents deduction

- Zone A (Resident of prescribed northern area)
- Zone B (Resident of prescribed intermediate area)

Northern residence address (if different from current add

Street

City

Province

Postal code

Full names of other residents at the same address

Start and end dates of the northern residence

Basic residency amount
You can claimed this amount for the number of days in the year that you lived in a prescribed zone.

Basic residency amount, beginning (**dd-mm-yyyy**)

Basic residency amount, end (**dd-mm-yyyy**)

Additional residency amount
You can claimed this amount for the days you used to calculate your basic residency amount if you maintained and lived in a dwelling in the prescribed zone during that time and you are the only person claiming the basic residency amount for living in that same dwelling for that period.

Additional residency amount, beginning (**dd-mm-yyyy**)

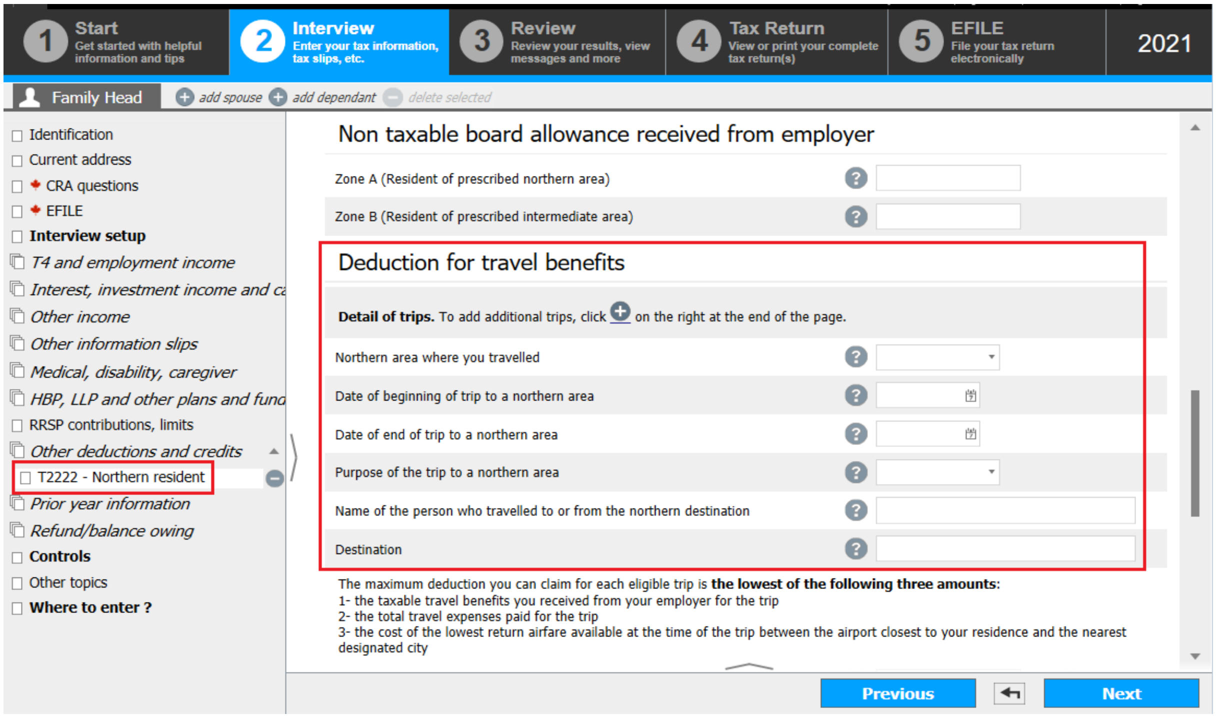
Additional residency amount, end (**dd-mm-yyyy**)

Number of days to consider for the basic residency amount #

Number of days to consider for the additional residency amount #

- Select the area for which the individual is claiming the northern residents deduction, **Zone A** or **Zone B**
- Enter the northern residence address for which the individual is making a claim, if different from their current address
- Enter the **Full names of other residents at the same address** who lived in the individual's northern residence during the period claimed for the basic residency deduction
- Click on the **+** sign to the right of **Full names of other residents at the same address** for each additional person
- Enter the dates the individual resided in the northern area
- Enter the number of days for both the claim of the basic and the additional residency amount
- Scroll down to **Deduction for travel benefits**

T2222 – Northern residents deduction, Deduction for travel benefits



Non taxable board allowance received from employer

Zone A (Resident of prescribed northern area)

Zone B (Resident of prescribed intermediate area)

Deduction for travel benefits

Detail of trips. To add additional trips, click ⊕ on the right at the end of the page.

Northern area where you travelled

Date of beginning of trip to a northern area

Date of end of trip to a northern area

Purpose of the trip to a northern area

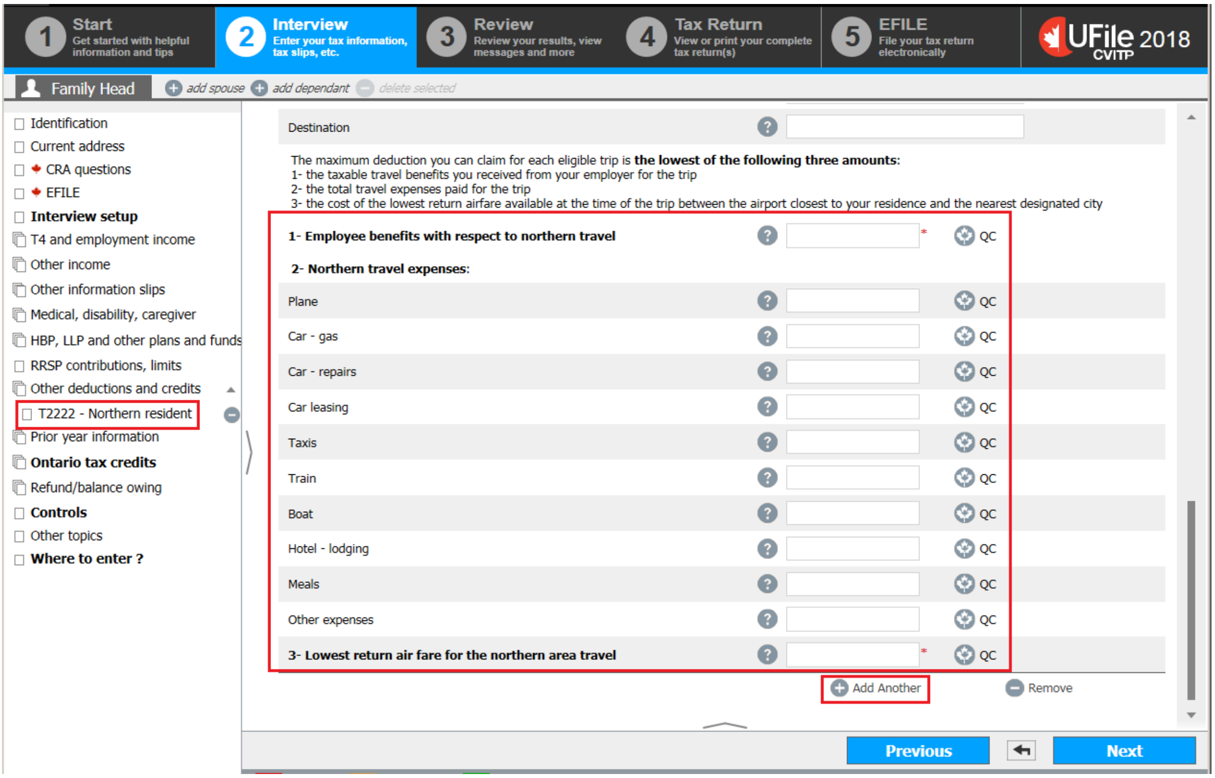
Name of the person who travelled to or from the northern destination

Destination

The maximum deduction you can claim for each eligible trip is **the lowest of the following three amounts**:
1- the taxable travel benefits you received from your employer for the trip
2- the total travel expenses paid for the trip
3- the cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the nearest designated city

- Complete the fields under **Deduction for travel benefits** (Northern area where you travelled, date, purpose, name of the person who travelled, and destination of the trip)
- Scroll down to continue entering the next three sections

T2222 – Northern residents deduction, Deduction for travel benefits



Destination

The maximum deduction you can claim for each eligible trip is **the lowest of the following three amounts:**
1- the taxable travel benefits you received from your employer for the trip
2- the total travel expenses paid for the trip
3- the cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the nearest designated city

1- Employee benefits with respect to northern travel * QC

2- Northern travel expenses:

Plane QC
Car - gas QC
Car - repairs QC
Car leasing QC
Taxis QC
Train QC
Boat QC
Hotel - lodging QC
Meals QC
Other expenses QC

3- Lowest return air fare for the northern area travel * QC

- To support a **Northern travel expenses** claim, enter:
  1. the taxable benefits received from the employer or, under proposed changes, the portion of the $1,200 standard amount for the person travelling. The choice made here must be the same for all trips for this individual
  2. the northern travel expenses incurred
  3. the lowest cost quoted for a flight from the airport closest to the individual's residence to the nearest designated city (even if they did not actually travel by air or to that city)
- For each additional trip, click on the + sign next to **Add Another**. An additional **Details of trips** section will open

Note

It is not the volunteer's responsibility to determine whether it is more beneficial for the individual to calculate using benefits received from the employer, or, under proposed changes, the portion of the $1,200 standard amount.

It is the individual's responsibility to get the quote for the lowest return air fare.

Note: UFile will determine the maximum deduction that can be claimed for each eligible trip from the lowest of:

- the taxable benefits received from the employer for the trip or, under proposed changes, the portion of the $1,200 standard amount
- the total of the travel expenses paid for the trip
- the cost of the lowest return airfare available at the time of the trip, between the airport closest to their residence and the nearest designated city
- Click **Next**

Example 1: Family head claiming the additional residency amount

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 Jack**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	May 05, 1988
Marital status	Married to: **Bora Jack** on August 2, 2018 SIN: 000 000 000 DOB: July 07, 1988

Slips required:

- T4 – Statement of Remuneration Paid (Lumber Inc.) – Pierre Jack
- T4 – Statement of Remuneration Paid (Lumber Inc.) – Bora Jack

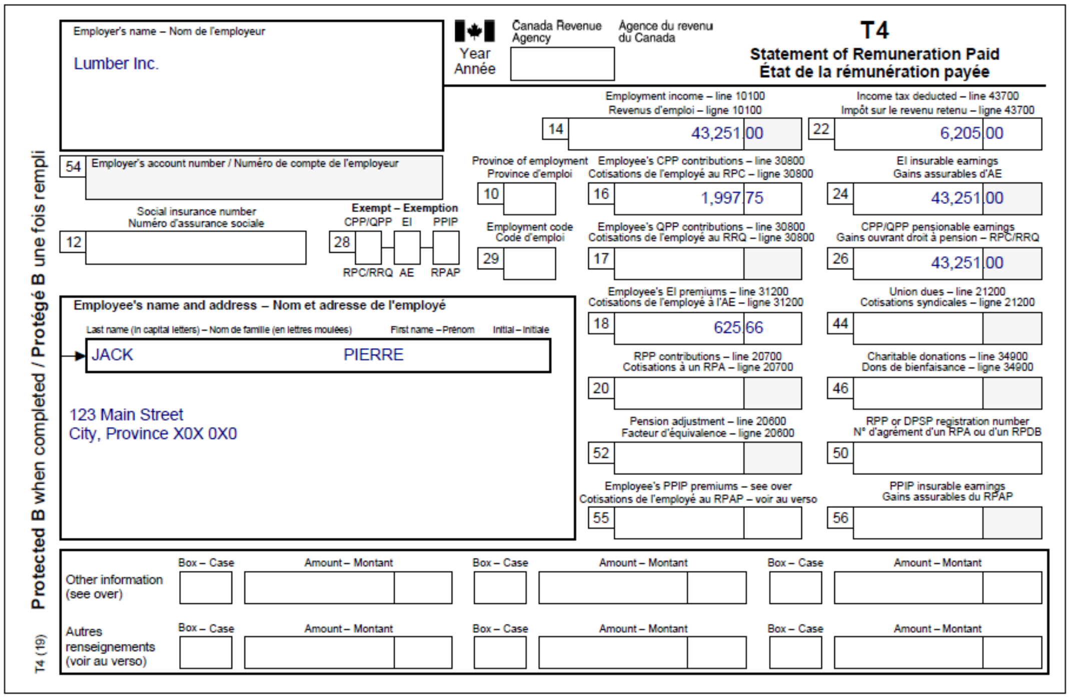
Pierre and Bora are employees of Lumber Inc. in a Zone A – Prescribed Northern Zone. They live in Zone A and are allowed to claim the Northern residents deduction for the full year.

Points to remember:

- Although Pierre and Bora are both entitled to claim the **basic residency amount**, in this case, they have decided that it is more beneficial for Pierre to claim both the **basic residency amount** and the **additional residency amount** since Bora works part-time
- To enter the T2222 information, click **Other deductions and credits** in the left side menu and click the plus + sign next to **Federal line 25500 – T2222 – Northern residents deduction** on the **Other deductions and credits** page
    - Select **Zone A (Resident of prescribed northern area)** to the statement, **Area for which you are claiming the Northern residents deduction**
    - Enter Bora Jack in the field **Full names of other residents at the same address**
    - Enter the **Start and end dates of the northern residence** under **Basic residency amount, beginning** (01-01-2021) and **Basic residency amount, end** (31-12-2021)
        - The **Number of days to consider for the basic residency amount** does not need to be completed since a start and end date were provided
        - Enter 365 for **the Number of days to consider for the additional residency amount**. (Pierre should claim the additional residency amount. Bora should not claim the basic nor the additional residency amounts.)

Information slip for Pierre:

T4 – Statement of Remuneration Paid (Lumber Inc.)



Employer's name – Nom de l'employeur
Lumber 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 43,251 00
Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700
22 6,205 00
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
16 1,997 75
EI insurable earnings / Gains assurables d'AE
24 43,251 00
Social insurance number / Numéro d'assurance sociale
12
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 43,251 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 Initial – Initiale
JACK PIERRE

123 Main Street
City, Province X0X 0X0

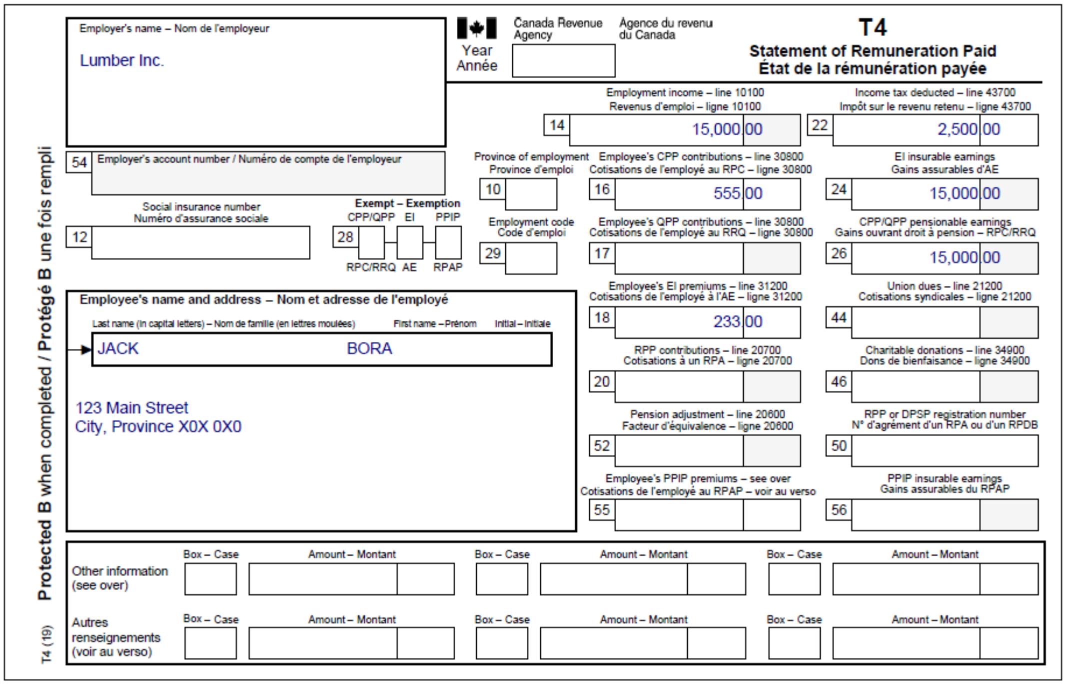
Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200
18 625 66
Union dues – line 21200 / Cotisations syndicales – ligne 21200
44
RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700
20
Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900
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) / 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 Box – Case Amount – Montant

Protected B when completed / Protégé B une fois rempli
T4 (19)

Information slip for Bora:

T4 – Statement of Remuneration Paid (Lumber Inc.)



Employer's name – Nom de l'employeur
Lumber 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 15,000 00
Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700
22 2,500 00
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
16 555 00
EI insurable earnings / Gains assurables d'AE
24 15,000 00
Social insurance number / Numéro d'assurance sociale
12
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 15,000 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 Initial – Initiale
JACK BORA

123 Main Street
City, Province X0X 0X0

Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200
18 233 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

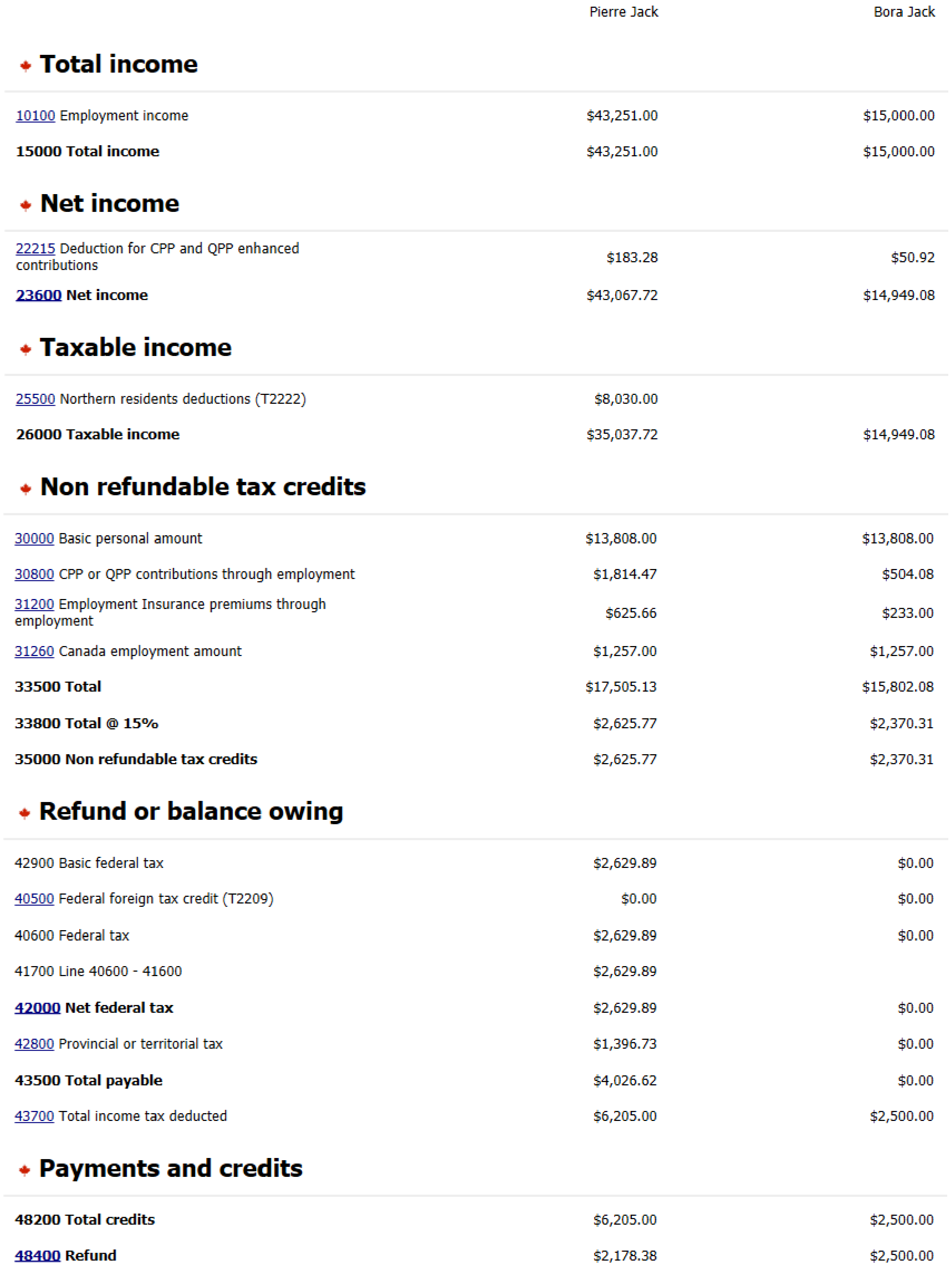
Other information (see over) / Autres renseignements (voir au verso)
Box – Case Amount – Montant Box – Case Amount – Montant Box – Case Amount – Montant
Box – Case Amount – Montant Box – Case Amount – Montant Box – Case Amount – Montant

Protected B when completed / Protégé B une fois rempli
T4 (19)

Solution 1: Family head claiming the additional residency deduction

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.



	Pierre Jack	Bora Jack

Total income

10100 Employment income	$43,251.00	$15,000.00
15000 Total income	$43,251.00	$15,000.00

Net income

22215 Deduction for CPP and QPP enhanced contributions	$183.28	$50.92
23600 Net income	$43,067.72	$14,949.08

Taxable income

25500 Northern residents deductions (T2222)	$8,030.00	
26000 Taxable income	$35,037.72	$14,949.08

Non refundable tax credits

30000 Basic personal amount	$13,808.00	$13,808.00
30800 CPP or QPP contributions through employment	$1,814.47	$504.08
31200 Employment Insurance premiums through employment	$625.66	$233.00
31260 Canada employment amount	$1,257.00	$1,257.00
33500 Total	$17,505.13	$15,802.08
33800 Total @ 15%	$2,625.77	$2,370.31
35000 Non refundable tax credits	$2,625.77	$2,370.31

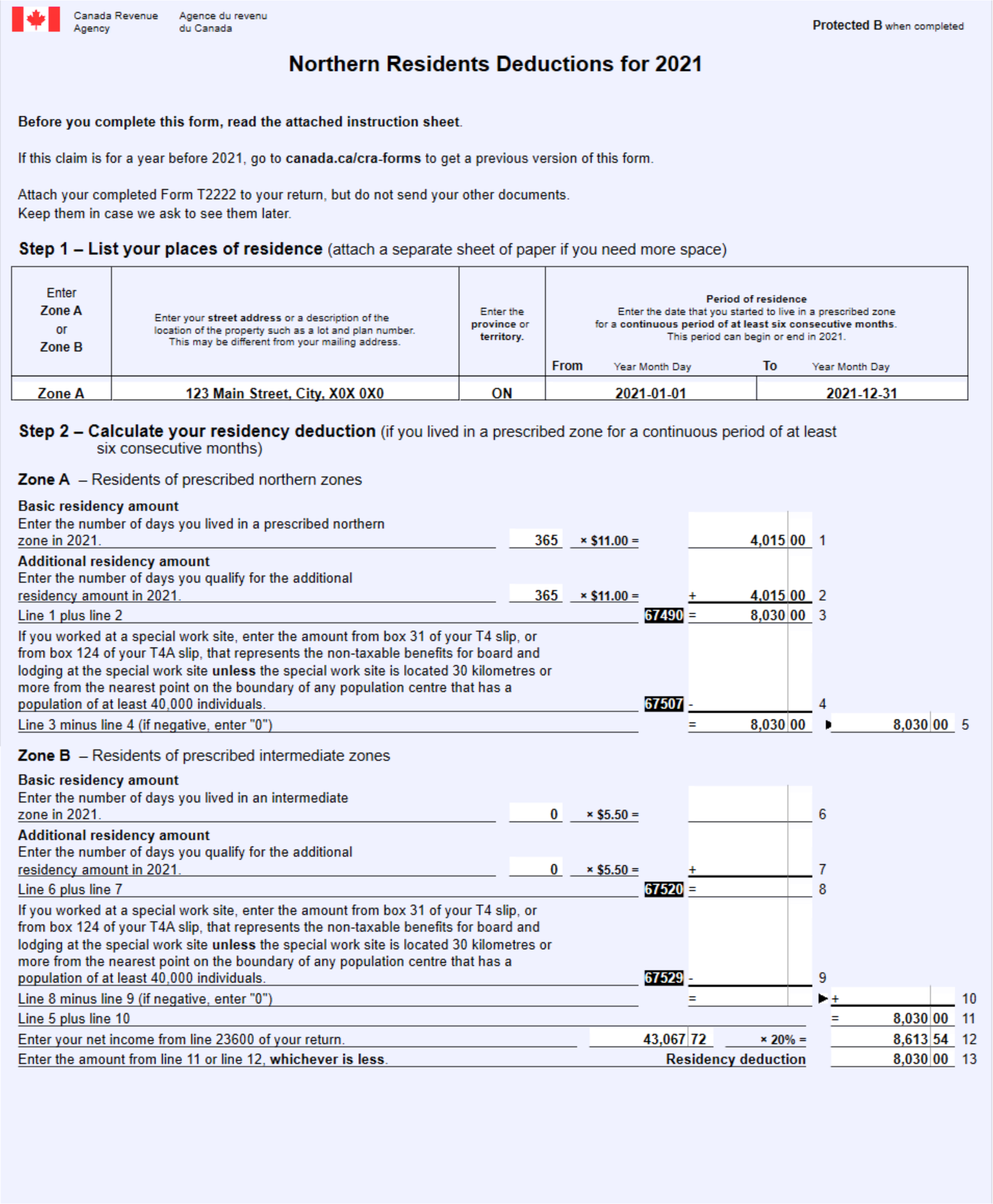
Refund or balance owing

42900 Basic federal tax	$2,629.89	$0.00
40500 Federal foreign tax credit (T2209)	$0.00	$0.00
40600 Federal tax	$2,629.89	$0.00
41700 Line 40600 - 41600	$2,629.89	
42000 Net federal tax	$2,629.89	$0.00
42800 Provincial or territorial tax	$1,396.73	$0.00
43500 Total payable	$4,026.62	$0.00
43700 Total income tax deducted	$6,205.00	$2,500.00

Payments and credits

48200 Total credits	$6,205.00	$2,500.00
48400 Refund	$2,178.38	$2,500.00

T2222 - Northern Residents Deductions for 2021



Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

Northern Residents Deductions for 2021

Before you complete this form, read the attached instruction sheet.

If this claim is for a year before 2021, go to **canada.ca/cra-forms** to get a previous version of this form.

Attach your completed Form T2222 to your return, but do not send your other documents.
Keep them in case we ask to see them later.

Step 1 – List your places of residence (attach a separate sheet of paper if you need more space)

Enter **Zone A** or **Zone B**	Enter your **street address** or a description of the location of the property such as a lot and plan number. This may be different from your mailing address.	Enter the **province or territory.**	**Period of residence** Enter the date that you started to live in a prescribed zone for a **continuous period of at least six consecutive months.** This period can begin or end in 2021.	
			From Year Month Day	**To** Year Month Day
Zone A	123 Main Street, City, X0X 0X0	ON	2021-01-01	2021-12-31

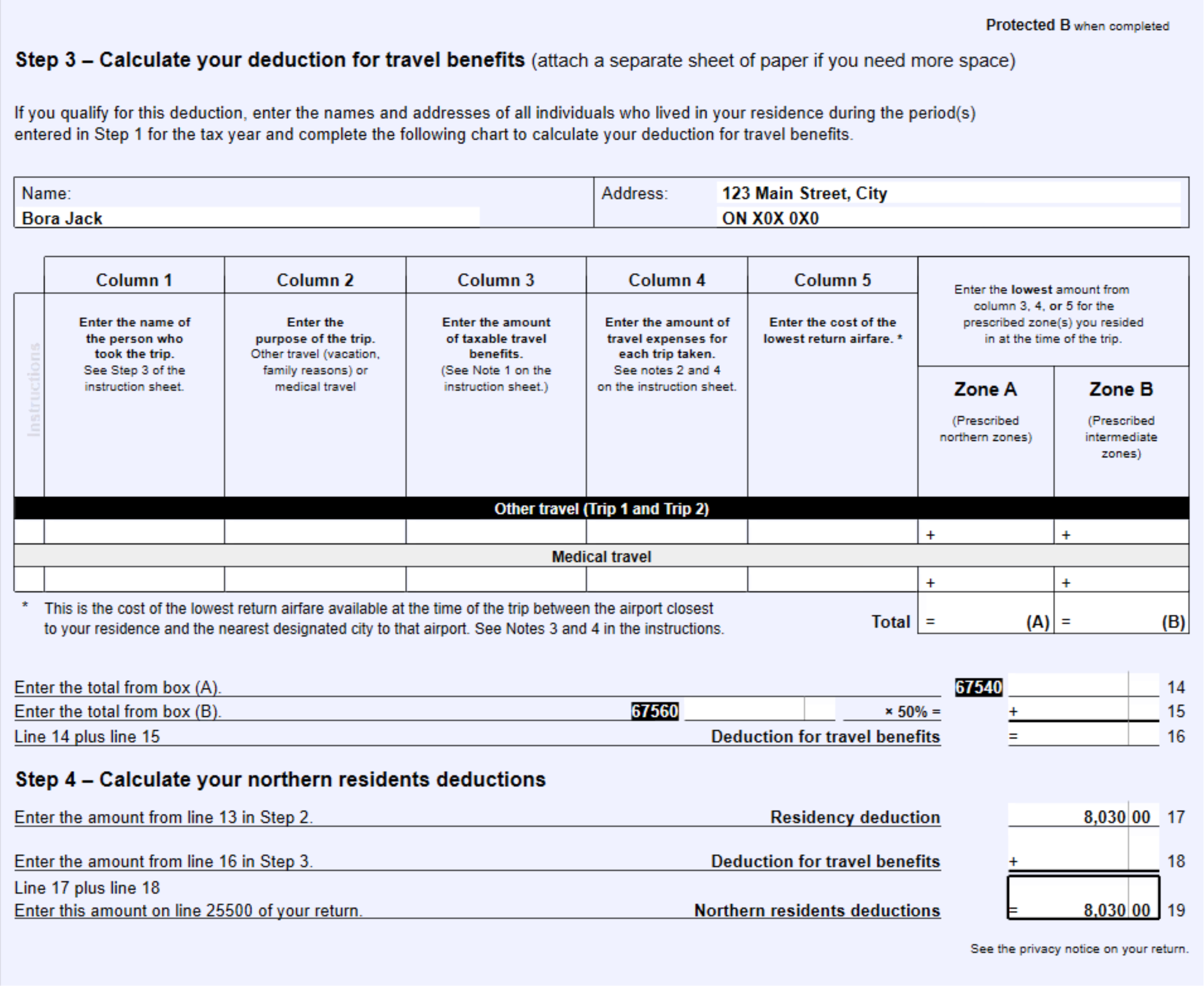
Step 2 – Calculate your residency deduction (if you lived in a prescribed zone for a continuous period of at least six consecutive months)

Zone A – Residents of prescribed northern zones

Basic residency amount Enter the number of days you lived in a prescribed northern zone in 2021.	365	× $11.00 =		4,015 00		1
Additional residency amount Enter the number of days you qualify for the additional residency amount in 2021.	365	× $11.00 =	+	4,015 00		2
Line 1 plus line 2		67490	=	8,030 00		3
If you worked at a special work site, enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the non-taxable benefits for board and lodging at the special work site **unless** the special work site is located 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.		67507	-			4
Line 3 minus line 4 (if negative, enter "0")			=	8,030 00	► 8,030 00	5

Zone B – Residents of prescribed intermediate zones

Basic residency amount Enter the number of days you lived in an intermediate zone in 2021.	0	× $5.50 =				6
Additional residency amount Enter the number of days you qualify for the additional residency amount in 2021.	0	× $5.50 =	+			7
Line 6 plus line 7		67520	=			8
If you worked at a special work site, enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the non-taxable benefits for board and lodging at the special work site **unless** the special work site is located 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.		67529	-			9
Line 8 minus line 9 (if negative, enter "0")			=		► +	10
Line 5 plus line 10					= 8,030 00	11
Enter your net income from line 23600 of your return.	43,067 72	× 20% =			8,613 54	12
Enter the amount from line 11 or line 12, **whichever is less.**	**Residency deduction**				8,030 00	13



Protected B when completed

Step 3 – Calculate your deduction for travel benefits (attach a separate sheet of paper if you need more space)

If you qualify for this deduction, enter the names and addresses of all individuals who lived in your residence during the period(s) entered in Step 1 for the tax year and complete the following chart to calculate your deduction for travel benefits.

Name: Bora Jack

Address: 123 Main Street, City
ON X0X 0X0

	Column 1	Column 2	Column 3	Column 4	Column 5	Enter the **lowest** amount from column 3, 4, or 5 for the prescribed zone(s) you resided in at the time of the trip.	
Instructions	**Enter the name of the person who took the trip.** See Step 3 of the instruction sheet.	**Enter the purpose of the trip.** Other travel (vacation, family reasons) or medical travel	**Enter the amount of taxable travel benefits.** (See Note 1 on the instruction sheet.)	**Enter the amount of travel expenses for each trip taken.** See notes 2 and 4 on the instruction sheet.	**Enter the cost of the lowest return airfare. ***	**Zone A** (Prescribed northern zones)	**Zone B** (Prescribed intermediate zones)
Other travel (Trip 1 and Trip 2)							
						+	+
Medical travel							
						+	+
					Total	= (A)	= (B)

* This is the cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the nearest designated city to that airport. See Notes 3 and 4 in the instructions.

Enter the total from box (A). 67540 14
Enter the total from box (B). 67560 × 50% = + 15
Line 14 plus line 15 **Deduction for travel benefits** = 16

Step 4 – Calculate your northern residents deductions

Enter the amount from line 13 in Step 2. **Residency deduction** 8,030 00 17

Enter the amount from line 16 in Step 3. **Deduction for travel benefits** + 18

Line 17 plus line 18
Enter this amount on line 25500 of your return. **Northern residents deductions** = 8,030 00 19

See the privacy notice on your return.

Example 2: A northern resident's deduction claim

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	**Paul Matthews**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	August 25, 1997
Marital status	Single

Slip included:

- T4 – Statement of Remuneration Paid

Paul is an employee of Northern Mining in a Zone A – Prescribed Northern Zone. Each year, he works at the mine for six months, so he is eligible to claim 184 days for the **basic residency amount** and the **additional residency amount**. Paul received the following taxable amounts from his employer:

- Board and lodging allowance: $7,200 (box 30 of the T4 slip)
- Travel assistance in a prescribed zone: $1,000 (total taxable travel benefits from box 32 of the T4 slip, **minus** any amount received for medical travel from box 33 of the T4 slip)
- Medical travel assistance: $1,500 (box 33 of the T4 slip)

Paul has provided us with the lowest quoted cost for each trip's return airfare (using the designated city list found on form T2222) as well as the actual cost of his travels.

- Quote for the trip for medical travel: $1,500
- Actual cost of the trip for medical travel: $1,780
- Quote for the trip for other reasons: $1,000
- Actual cost of the trip for other reasons: $1,250

For the travel benefits, Paul choses to claim the employer paid benefits instead of the standard amount ($1,200 total for all trips in the year, under proposed changes) as it is more beneficial for him. Individuals can choose either the standard rate for all trips or the employer paid benefits for all trips, but not both.

Points to remember:

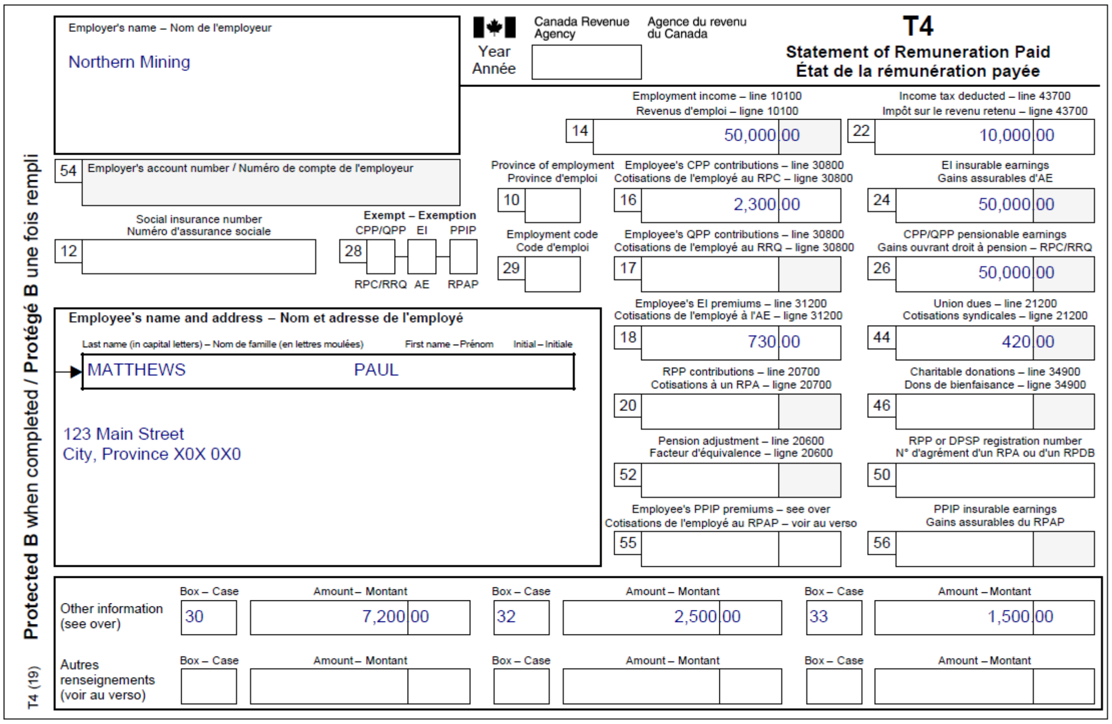
- Although Paul is over the recommended income threshold, the organization running the tax clinic for the CVITP has modified the minimum amount to $50,000 due to their local economic environment and the population they serve
- To enter the T2222 information, click **Other deductions and credits** in the left side menu and click the plus + next to **Federal line 25500 – T2222 – Northern residents deduction** on the **Other deductions and credits** page
    - Select **Zone A (Resident of prescribed northern area)** as your response to, **Area for which you are claiming the northern residents deduction**
    - Enter Paul's **Northern residence address (if different from current address)** as: Box 1000, Northern Village, Ontario X0X 0X0
    - Enter the **Start and end dates of the northern residence** under **Basic amount, beginning** (01-05-2021) and **Basic residency amount, end** (31-10-2021)
        - The **Number of days to consider for the basic residency amount** does not need to be completed since a start and end date were provided
        - Enter 184 for **the Number of days to consider for the additional residency residency amount** (Paul can claim the additional residency amount because he

lived in a prescribed zone for an eligible period of time and he is the only one from that dwelling claiming the basic residency amount for that same time period)

- Paul had a **Deduction for travel benefits**.
    - Select Zone A (Resident of prescribed northern area) as your response to, **Northern area where you travelled**
    - Select **Other** as your response to, **Purpose of the trip to a northern area**
    - Enter Paul Matthews in the field **Name of the person who travelled to or from the northern destination**
    - Enter $1,000 in the field for **1 – Employee benefits with respect to northern travel**.
    - Enter $1,250 in the field for **2 – Northern travel expenses,** under **Plane**. This is the cost of the actual ticket he paid
    - Enter $1,000 in the field for **3 – Lowest return air fare for the northern area travel.** This is the lowest cost quoted.
- Add an additional trip by clicking **+ Add Another** and enter the following information for the medical trip he took.
    - Select **Zone A (Resident of prescribed northern area)** as your response to, **Northern area where you travelled**
    - Select **Medical reasons** as your response to, **Purpose of the trip to a northern area**
    - Enter Paul Matthews in the field **Name of the person who travelled to or from the northern destination**
    - Enter $1,500 in the field for **1 – Employee benefits with respect to northern travel**
    - Enter $1,780 in the field for **2 – Northern travel expenses,** under **Plane**. This is the cost of the actual ticket he paid
    - Enter $1,500 in the field for **3 – Lowest return air fare for the northern area travel.** This is the lowest cost quoted

Information slip for Paul:

T4 – Statement of Remuneration Paid (Northern Mining)



Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année:

Employer's name – Nom de l'employeur: Northern Mining

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

12 Social insurance number / Numéro d'assurance sociale:

28 Exempt – Exemption: CPP/QPP ☐ EI ☐ PPIP ☐ (RPC/RRQ, AE, RPAP)

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées): MATTHEWS
First name – Prénom: PAUL
Initial – Initiale:

123 Main Street
City, Province X0X 0X0

14	Employment income – line 10100 / Revenus d'emploi – ligne 10100	50,000 00
22	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	10,000 00
10	Province of employment / Province d'emploi	
16	Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800	2,300 00
24	EI insurable earnings / Gains assurables d'AE	50,000 00
29	Employment code / Code d'emploi	
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	50,000 00
18	Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200	730 00
44	Union dues – line 21200 / Cotisations syndicales – ligne 21200	420 00
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) / Autres renseignements (voir au verso)

Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
30	7,200 00	32	2,500 00	33	1,500 00

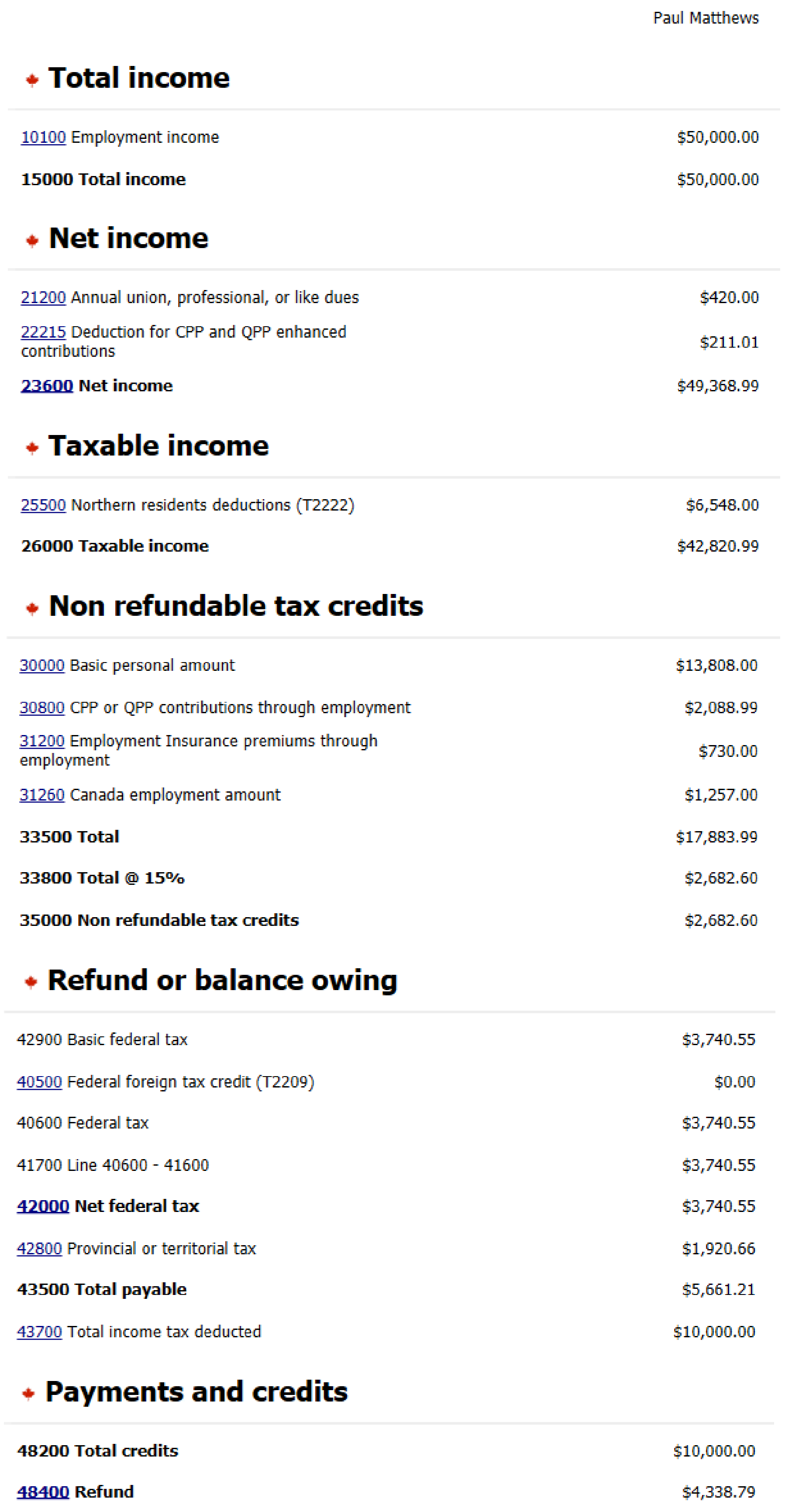
Protected B when completed / Protégé B une fois rempli

T4 (19)

Solution 2: A northern resident's deduction claim

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.



Paul Matthews

Total income

10100 Employment income	$50,000.00
15000 Total income	$50,000.00

Net income

21200 Annual union, professional, or like dues	$420.00
22215 Deduction for CPP and QPP enhanced contributions	$211.01
23600 Net income	$49,368.99

Taxable income

25500 Northern residents deductions (T2222)	$6,548.00
26000 Taxable income	$42,820.99

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$2,088.99
31200 Employment Insurance premiums through employment	$730.00
31260 Canada employment amount	$1,257.00
33500 Total	$17,883.99
33800 Total @ 15%	$2,682.60
35000 Non refundable tax credits	$2,682.60

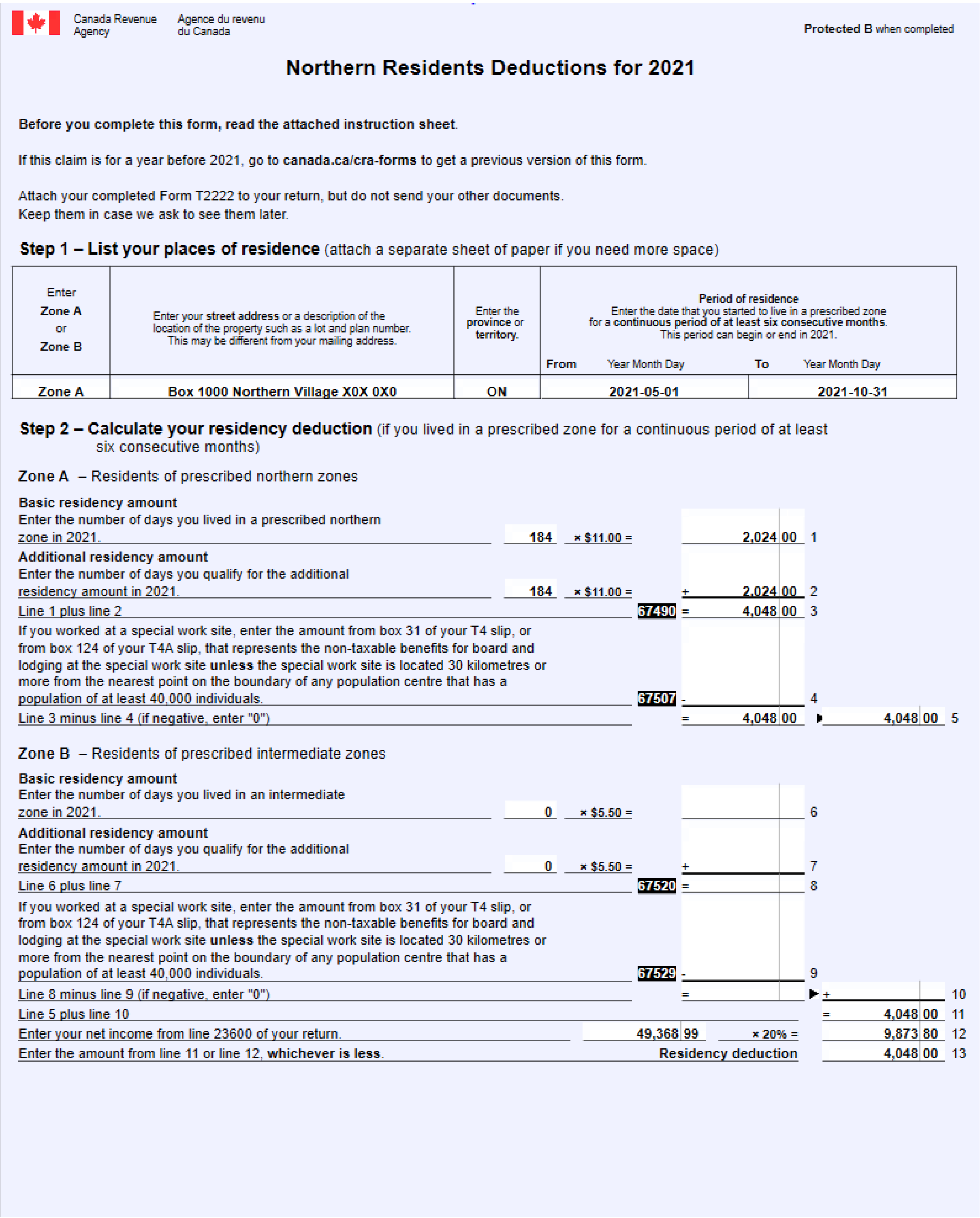
Refund or balance owing

42900 Basic federal tax	$3,740.55
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$3,740.55
41700 Line 40600 - 41600	$3,740.55
42000 Net federal tax	$3,740.55
42800 Provincial or territorial tax	$1,920.66
43500 Total payable	$5,661.21
43700 Total income tax deducted	$10,000.00

Payments and credits

48200 Total credits	$10,000.00
48400 Refund	$4,338.79

T2222 – Northern Residents Deductions for 2021



Canada Revenue Agency   Agence du revenu du Canada

Protected B when completed

Northern Residents Deductions for 2021

Before you complete this form, read the attached instruction sheet.

If this claim is for a year before 2021, go to **canada.ca/cra-forms** to get a previous version of this form.

Attach your completed Form T2222 to your return, but do not send your other documents.
Keep them in case we ask to see them later.

Step 1 – List your places of residence (attach a separate sheet of paper if you need more space)

Enter **Zone A** or **Zone B**	Enter your **street address** or a description of the location of the property such as a lot and plan number. This may be different from your mailing address.	Enter the **province** or **territory.**	**Period of residence** Enter the date that you started to live in a prescribed zone for a **continuous period of at least six consecutive months.** This period can begin or end in 2021. **From** Year Month Day	**To** Year Month Day
Zone A	Box 1000 Northern Village X0X 0X0	ON	2021-05-01	2021-10-31

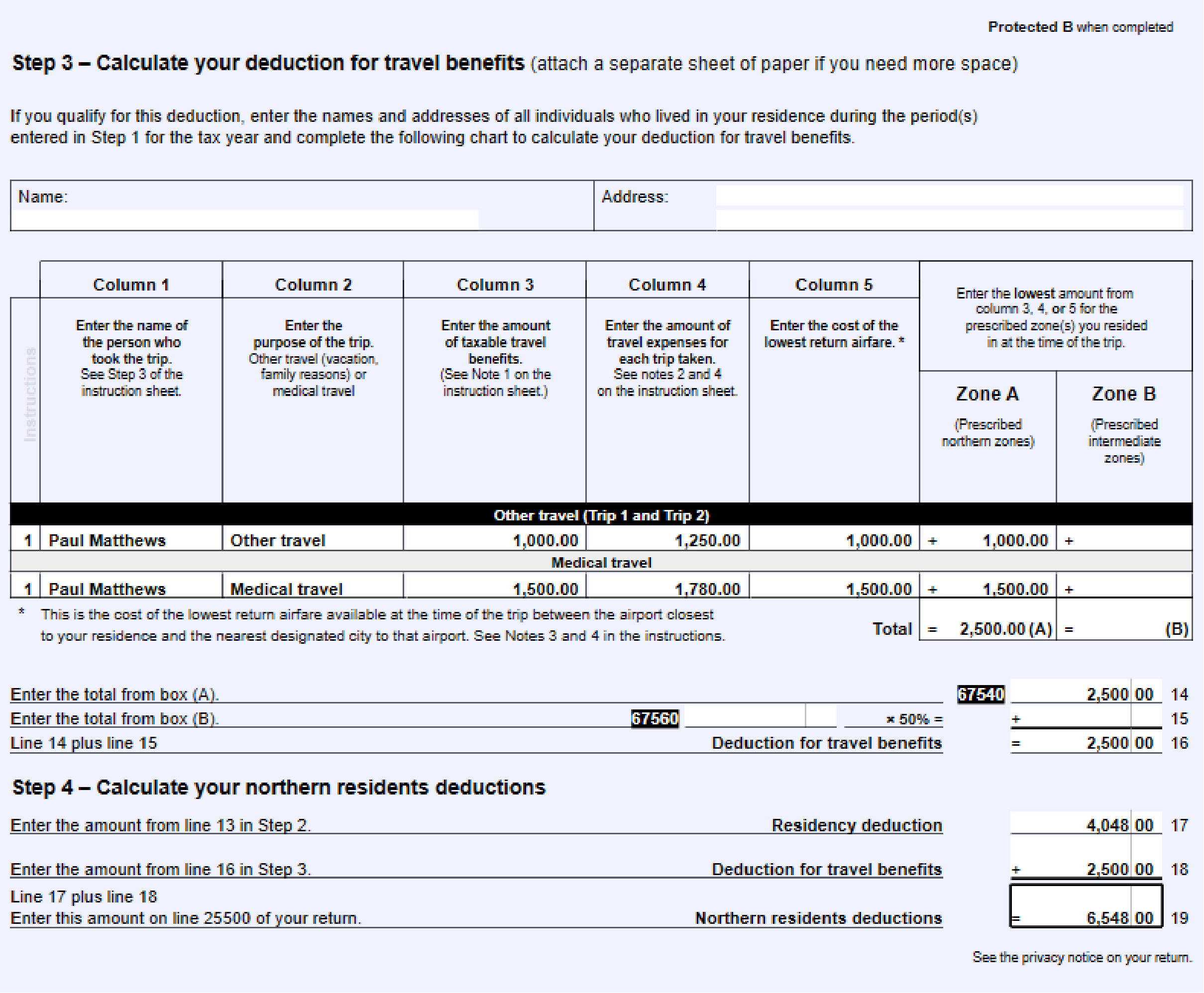
Step 2 – Calculate your residency deduction (if you lived in a prescribed zone for a continuous period of at least six consecutive months)

Zone A – Residents of prescribed northern zones

Basic residency amount Enter the number of days you lived in a prescribed northern zone in 2021.	184	× $11.00 =		2,024 00	1		
Additional residency amount Enter the number of days you qualify for the additional residency amount in 2021.	184	× $11.00 =		+ 2,024 00	2		
Line 1 plus line 2			67490	= 4,048 00	3		
If you worked at a special work site, enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the non-taxable benefits for board and lodging at the special work site **unless** the special work site is located 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.			67507	-	4		
Line 3 minus line 4 (if negative, enter "0")				= 4,048 00		▶ 4,048 00	5

Zone B – Residents of prescribed intermediate zones

Basic residency amount Enter the number of days you lived in an intermediate zone in 2021.	0	× $5.50 =			6		
Additional residency amount Enter the number of days you qualify for the additional residency amount in 2021.	0	× $5.50 =		+	7		
Line 6 plus line 7			67520	=	8		
If you worked at a special work site, enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the non-taxable benefits for board and lodging at the special work site **unless** the special work site is located 30 kilometres or more from the nearest point on the boundary of any population centre that has a population of at least 40,000 individuals.			67529	-	9		
Line 8 minus line 9 (if negative, enter "0")				=		▶ +	10
Line 5 plus line 10						= 4,048 00	11
Enter your net income from line 23600 of your return.	49,368 99	× 20% =				9,873 80	12
Enter the amount from line 11 or line 12, **whichever is less.**				**Residency deduction**		4,048 00	13



Protected B when completed

Step 3 – Calculate your deduction for travel benefits (attach a separate sheet of paper if you need more space)

If you qualify for this deduction, enter the names and addresses of all individuals who lived in your residence during the period(s) entered in Step 1 for the tax year and complete the following chart to calculate your deduction for travel benefits.

Name:

Address:

	Column 1	Column 2	Column 3	Column 4	Column 5	Enter the **lowest** amount from column 3, 4, **or** 5 for the prescribed zone(s) you resided in at the time of the trip.	
Instructions	**Enter the name of the person who took the trip.** See Step 3 of the instruction sheet.	**Enter the purpose of the trip.** Other travel (vacation, family reasons) or medical travel	**Enter the amount of taxable travel benefits.** (See Note 1 on the instruction sheet.)	**Enter the amount of travel expenses for each trip taken.** See notes 2 and 4 on the instruction sheet.	**Enter the cost of the lowest return airfare. ***	**Zone A** (Prescribed northern zones)	**Zone B** (Prescribed intermediate zones)
			Other travel (Trip 1 and Trip 2)				
1	**Paul Matthews**	**Other travel**	**1,000.00**	**1,250.00**	**1,000.00**	+ **1,000.00**	+
			Medical travel				
1	**Paul Matthews**	**Medical travel**	**1,500.00**	**1,780.00**	**1,500.00**	+ **1,500.00**	+
					Total	= **2,500.00** (A)	= (B)

* This is the cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the nearest designated city to that airport. See Notes 3 and 4 in the instructions.

Enter the total from box (A).		67540	2,500 00	14
Enter the total from box (B).	67560 × 50% =		+	15
Line 14 plus line 15	**Deduction for travel benefits**		= 2,500 00	16

Step 4 – Calculate your northern residents deductions

Enter the amount from line 13 in Step 2.	**Residency deduction**	4,048 00	17
Enter the amount from line 16 in Step 3.	**Deduction for travel benefits**	+ 2,500 00	18
Line 17 plus line 18 Enter this amount on line 25500 of your return.	**Northern residents deductions**	= 6,548 00	19

See the privacy notice on your return.

Persons with disabilities

Before you start

The federal government recognizes that Canadians with severe disabilities face a higher cost of living. The disability tax credit (DTC) is a non-refundable tax credit that helps people with disabilities or their supporting persons reduce the income tax they may have to pay. Once an individual is eligible for the DTC , they may claim the disability amount on their income tax and benefit return. This amount includes a supplement for persons who are under 18 years of age at the end of the year.

Individuals can claim the following disability tax credits on their federal income tax and benefit return:

- Disability amount for self – Line 31600
- Disability amount transferred from a dependant – Line 31800

Note

An individual may be able to claim all or part of the Disability amount for self – Line 31600 for which their spouse or common-law partner qualifies if they did not need the whole amount to reduce their federal tax to zero.

To claim the disability amount, the individual **must** have an approved form T2201, Disability Tax Credit Certificate on file with the CRA. The form can be submitted online or by mail and must be completed by a medical practitioner, confirming that the individual had a severe and prolonged impairment in physical or mental function during the taxation year. Prolonged refers to a continuous period of at least 12 months.

Individuals who receive CPP disability or other disability income amounts are **not automatically approved** for the DTC, since the criteria used to determine the eligibility for each of these benefits is different.

The CRA verifies all new applications for the DTC before assessing the income tax return. In some instances, the CRA may need to contact the individual or the medical practitioner to obtain more information, causing substantial delays in processing a return. If an individual is claiming the DTC for the first time and they do not already have an approved T2201 on file with CRA, it is in the individual’s best interest to submit the return without claiming the DTC. Once the tax return has been assessed, the individual can then submit the form T2201 and wait for the CRA to confirm eligibility.

Once a decision has been made, the individual will receive a letter from the CRA informing them if their application has been approved or denied and, if approved, which years they are eligible to claim the DTC. The DTC can be retroactively approved for up to 10 years before the current year. Prior year returns can be reassessed to include the DTC, and the invdividual can make this request by either filing form T1-ADJ T1 Adjustment Request or by going to My Account.

As a volunteer, you can explain to individuals that Part A of the form is straightforward to complete. They should have it filled in before meeting with their qualified medical practitioner, while Part B is to be completed by their qualified medical practitioner.

Note

It is not a volunteer’s responsibility to complete the form T2201. For assistance, individuals can contact the individual income tax enquiries line at 1-800-959-8281.

For additional information relating to this topic, check the following resources:

- Tax credits and deductions for persons with disabilities
- RC4064, Disability-Related Information
- Form T2201, Disability Tax Credit Certificate

If you require additional guidance, call the CVITP dedicated help line: 1-866-398-3488.

Need to know

Disability tax credit

Individuals can claim the disability amount (for self) if they have an approved form T2201, Disability Tax Credit Certificate, on file with the CRA. An amount of $8,662 can be claimed on line 31600 of their T1 return. If they were under 18 at the end of the year, they could claim a supplement of up to $5,053.

An individual may have a dependant who is eligible for the DTC and may be able to claim all or part of their dependant's disability amount if the dependant:

- is eligible for the DTC
- does not need to claim the entire disability amount on their own tax return
- was resident in Canada at some point in the taxation year
- depended on the individual for some or all of the basic necessities of life (food, shelter, or clothing)

In addition, one of the following conditions must be met:

- the individual claimed or could have claimed, an amount on line 30400 for the dependant if the individual did not have a spouse or common-law partner, and the dependant did not have any income
- the individual claimed or could have claimed, an amount on line 30450 for the dependant if the dependant had no income and had been 18 years of age or older in 2021

An individual **cannot** claim the disability amount transferred from a dependant for:

- a child for whom they had to pay child support
- a person whose spouse or common-law partner claimed the disability amount transferred from a spouse or any other non-refundable tax credit (other than a credit for medical expenses) for that person with a disability

Disability supports deduction

Individuals who have an impairment in physical or mental functions and have paid for certain medical expenses can, under certain conditions, claim the disability supports deduction.

If the individual has an impairment in physical or mental functions, the individual may be able to deduct the expenses that they paid in the year so that they could:

- work
- go to school
- do research for which they received a grant

Note

Only the person with the disability can claim expenses for this deduction and cannot claim:

- amounts that they, or someone else, claimed as medical expenses (lines 33099 or 33199)
- amounts for which anyone was reimbursed, or entitled to be reimbursed, by a non-taxable payment, such as insurance

For more information, see Line 21500 – Disability supports deduction

Canada caregiver credit

The Canada caregiver credit (CCC) is a non-refundable tax credit that helps caregivers with the expenses involved with taking care of their spouse or common-law partner or a dependant who has an impairment in physical or mental functions.

An individual may also be able to claim the CCC for one or more of the following eligible relatives if the relative depended on them for support because of physical or mental impairment:

- their or their spouse's or common-law partner's child or grandchild
- their or their spouse's or common-law partner's parent, grandparent, brother, sister, uncle, aunt, niece, or nephew (if resident in Canada at any time in the year)

Note

An eligible relative is considered to depend on an individual for support if they relied on the individual to regularly and consistently provide some or all of the basic necessities of life, such as food, shelter, and clothing.

The CCC combines the federal infirm dependant credit, caregiver credit, and family caregiver credit available before 2017. If the individual's situation has stayed the same since 2016, the changes to the federal credit should not affect them, except in the following case:

- an individual can no longer claim a federal caregiver amount for their parent or grandparent who was 65 or older, who lived with them, but who **does not** have a physical or mental impairment

Note

To claim the CCC for other infirm dependants age 18 and older, there is no requirement to live with the dependant. It was a requirement for the federal caregiver credit before 2017, but not for the federal infirm dependant credit. This change makes the Canada caregiver credit available to more claimants.

The amount an individual can claim depends on their relationship to the person for whom they are claiming the CCC, the person's net income, and whether other credits are being claimed for that person.

Canada caregiver amount – Summary table
(applicable to lines 30300, 30400, 30425, 30450 and 30500 of the return)

Person with an impairment in physical or mental functions	**Individual may be entitled to claim**
Spouse or a common-law partner	Both amounts: ○ $2,295 in calculating line 30300 ○ up to $7,348 on line 30425
Eligible dependant **18 years of age or older** (who is a person for whom the individual is eligible to make a claim on line 30400)	Both amounts: ○ $2,295 in calculating line 30300 ○ up to $7,348 on line 30425
Eligible dependant under **18 years of age at the end of the year** (who is a person for whom the individual is eligible to make a claim on line 30400)	One **or** the other: ○ $2,295 on line 30500 ○ $2,295 in calculating line 30400
The individual's or the individual's spouse's or common-law partner's **child(ren) under 18 years of age at the end of the year**	○ $2,295 on line 30500
Dependant 18 years of age or older who is **not** the individual's spouse or common-law partner or an eligible dependant for whom an amount is claimed on line 30300 or on line 30400	○ up to $7,348 on line 30450

For more information regarding the Canada caregiver credit, including the amount and eligibility, go to Canada caregiver credit.

Home accessibility expenses

An individual may be able to claim **home accessibility expenses** if:

- they own a home in Canada that is considered their primary residence
- they paid for eligible renovations that are a permanent part of the home to improve the safety or accessibility of their home

To claim the amounts for eligible renovations, an individual must meet **one** of the following criteria:

- they are 65 years of age or older at the end of the year, **or**
- they are eligible for the disability tax credit (DTC)

They can claim up to $10,000 per year in eligible expenses. The amount that can be claimed is not reduced by any government grants they may have received.

Note

Eligible home accessibility expense amounts may also qualify as a medical expense. If so, the amount can also be claimed under **Medical expenses**.

For more information on this topic, go to Home accessibility expenses.

Child disability benefit

The child disability benefit is a tax-free, monthly payment made to families who care for a child under 18 years old, with a severe and prolonged impairment in physical or mental functions.

To get the child disability benefit:

- the individual must be eligible for the Canada child benefit
- the individual's child must be eligible for the disability tax credit

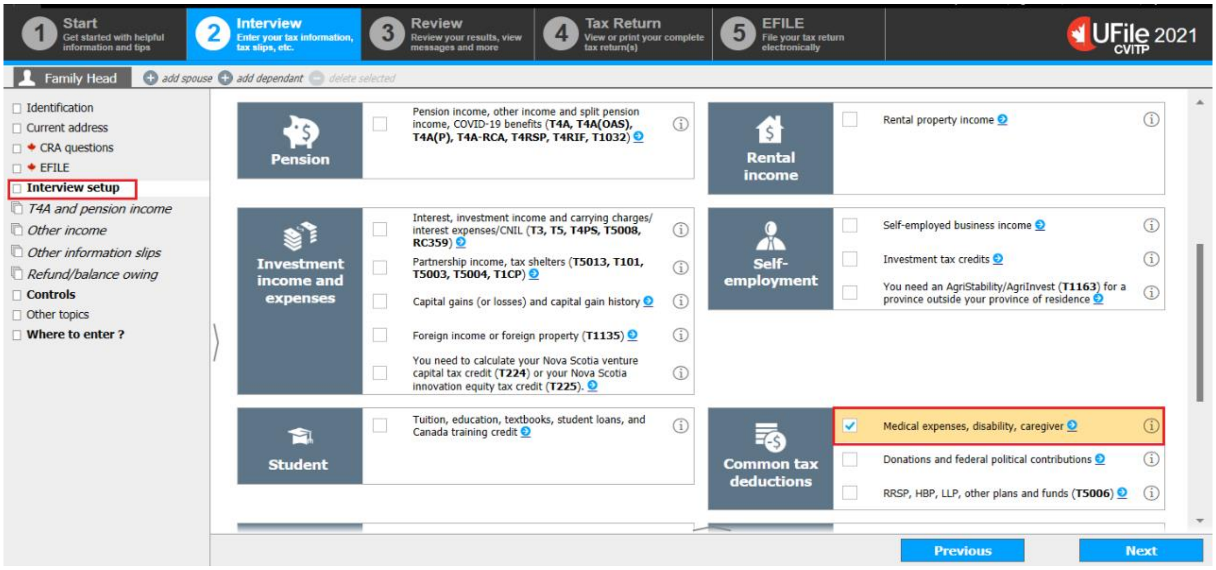
For more information, visit Child disability benefit

Screen-by-screen instructions

Disclaimer

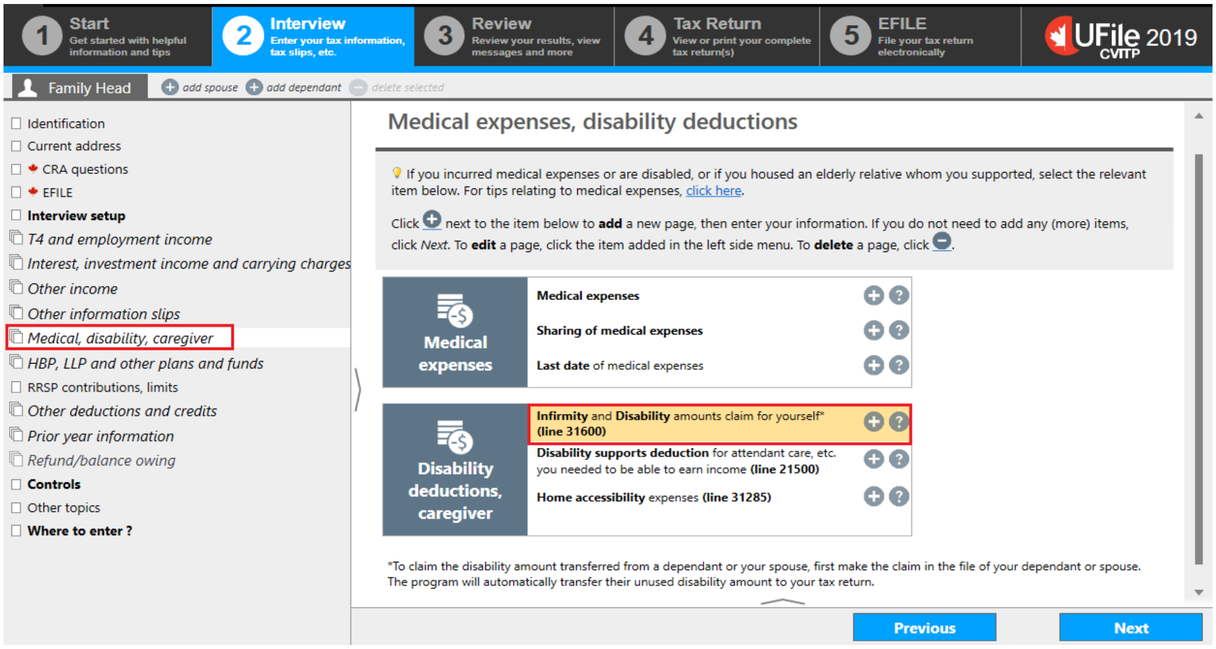
This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software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

Claiming the disability tax credit (DTC)



- In the **Interview setup**, check the box next to **Medical expenses, disability, caregiver** in the **Common tax deductions** section
- Click **Next**

Claiming the disability tax credit (DTC)



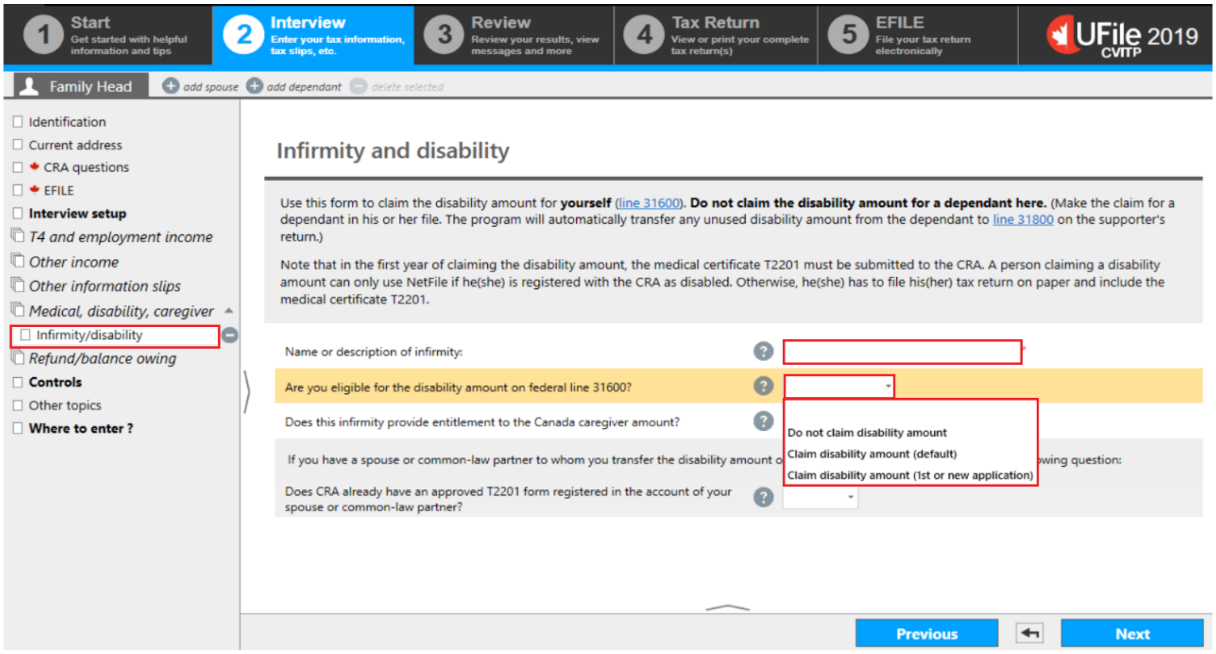
If you incurred medical expenses or are disabled, or if you housed an elderly relative whom you supported, select the relevant item below. For tips relating to medical expenses, click here.

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 ⊖.

*To claim the disability amount transferred from a dependant or your spouse, first make the claim in the file of your dependant or spouse. The program will automatically transfer their unused disability amount to your tax return.

- Select **Medical, disability, caregiver** from the left side menu
- Click the + sign next to **Infirmity and Disability amounts claim for yourself* (line 31600)** in the **Disability deductions, caregiver** section

Infirmity and disability



Infirmity and disability

Use this form to claim the disability amount for **yourself** (line 31600). **Do not claim the disability amount for a dependant here.** (Make the claim for a dependant in his or her file. The program will automatically transfer any unused disability amount from the dependant to line 31800 on the supporter's return.)

Note that in the first year of claiming the disability amount, the medical certificate T2201 must be submitted to the CRA. A person claiming a disability amount can only use NetFile if he(she) is registered with the CRA as disabled. Otherwise, he(she) has to file his(her) tax return on paper and include the medical certificate T2201.

Name or description of infirmity:

Are you eligible for the disability amount on federal line 31600?

Does this infirmity provide entitlement to the Canada caregiver amount?

If you have a spouse or common-law partner to whom you transfer the disability amount o … wing question:

Does CRA already have an approved T2201 form registered in the account of your spouse or common-law partner?

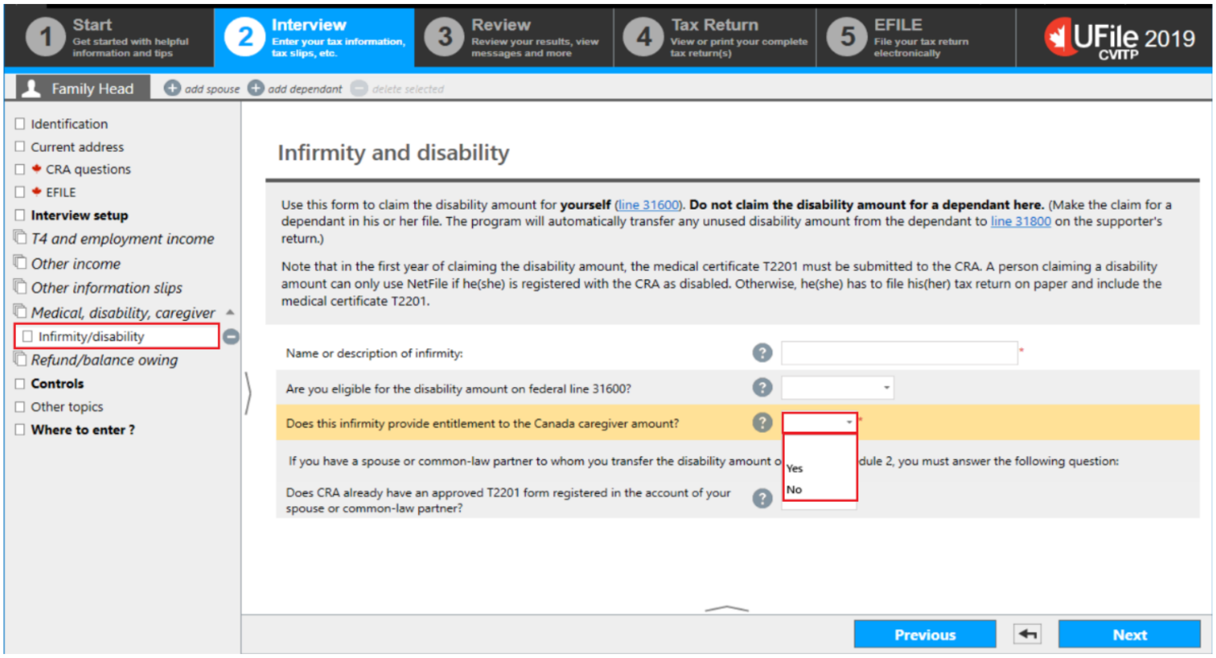
- Enter the applicable information in **Name or description of infirmity**

Note: In UFile, this is a mandatory field; however, this information is not transmitted to the CRA. If the individual does not volunteer this information, simply enter **Disability** into the field.

- Answer the question **Are you eligible for the disability amount on federal line 31600?** by selecting **Claim disability amount (default)** from the drop-down menu

Note: If the individual is claiming the disability amount for the first time, select **Claim disability amount (1st or new application)** from the drop-down menu.

Infirmity and disability



Infirmity and disability

Use this form to claim the disability amount for **yourself** (line 31600). **Do not claim the disability amount for a dependant here.** (Make the claim for a dependant in his or her file. The program will automatically transfer any unused disability amount from the dependant to line 31800 on the supporter's return.)

Note that in the first year of claiming the disability amount, the medical certificate T2201 must be submitted to the CRA. A person claiming a disability amount can only use NetFile if he(she) is registered with the CRA as disabled. Otherwise, he(she) has to file his(her) tax return on paper and include the medical certificate T2201.

Name or description of infirmity:

Are you eligible for the disability amount on federal line 31600?

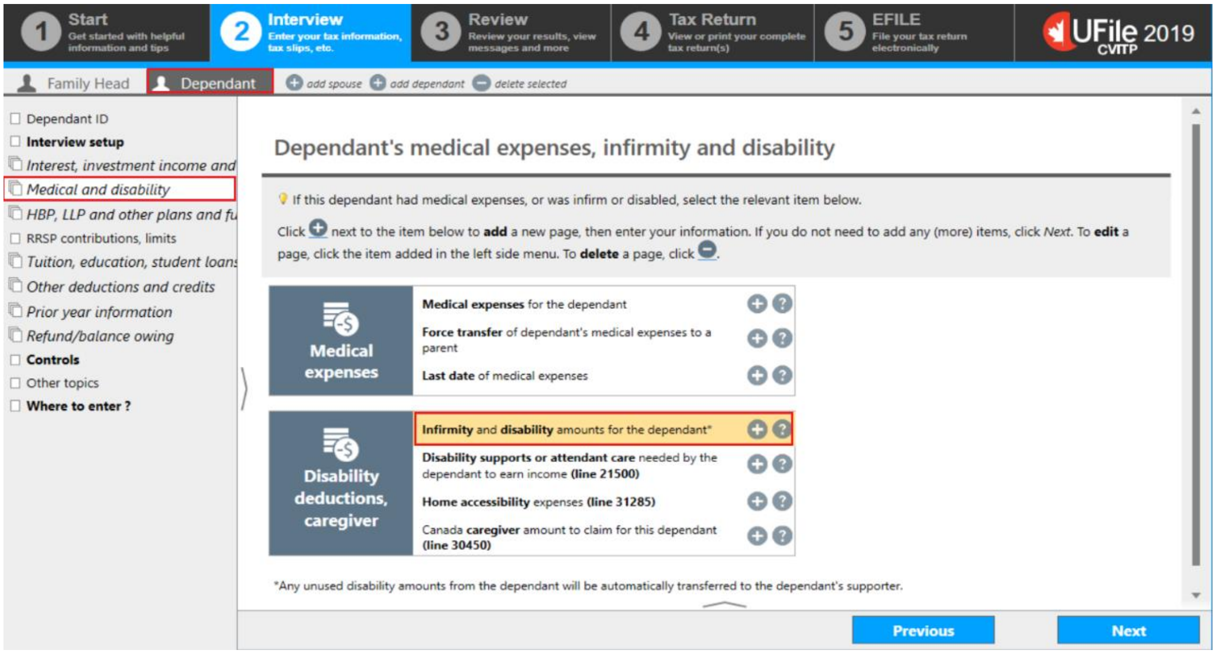
Does this infirmity provide entitlement to the Canada caregiver amount?

If you have a spouse or common-law partner to whom you transfer the disability amount o… …dule 2, you must answer the following question:

Does CRA already have an approved T2201 form registered in the account of your spouse or common-law partner?

- Answer the question **Does this infirmity provide entitlement to the Canada caregiver amount?**
- If the individual has a spouse or common-law partner to whom they transfer the disability amount on their schedule 2, you must answer the question **Does CRA already have an approved T2201 form registered in the account of your spouse or common-law partner?**
- Click **Next**

Claiming the disability tax credit (DTC) and the caregiver amount for a dependant



Dependant's medical expenses, infirmity and disability

If this dependant had medical expenses, or was infirm or disabled, select the relevant item below.

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 ⊖.

Medical expenses for the dependant

Force transfer of dependant's medical expenses to a parent

Last date of medical expenses

Infirmity and **disability** amounts for the dependant*

Disability supports or attendant care needed by the dependant to earn income **(line 21500)**

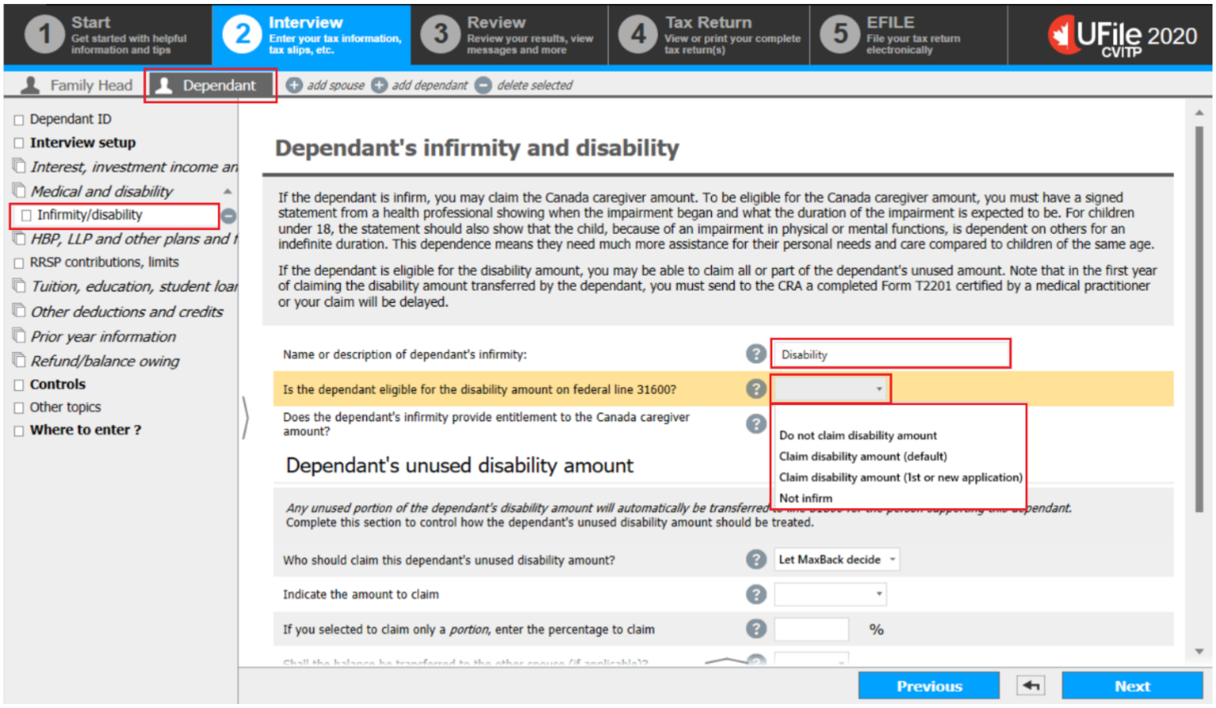
Home accessibility expenses **(line 31285)**

Canada **caregiver** amount to claim for this dependant **(line 30450)**

*Any unused disability amounts from the dependant will be automatically transferred to the dependant's supporter.

- After entering the information about the **Family head** in UFile, you would need to add the dependant. For more information on how to enter a dependant, refer to Families for screen-by-screen instructions
- In the **Interview** tab, select the dependant's return
- Select **Medical and disability** from the left side menu
- Click **Infirmity and disability amounts for the dependant** in the **Disability deductions, caregiver** section

Claiming the disability tax credit (DTC) for a dependant



Dependant's infirmity and disability

If the dependant is infirm, you may claim the Canada caregiver amount. To be eligible for the Canada caregiver amount, you must have a signed statement from a health professional showing when the impairment began and what the duration of the impairment is expected to be. For children under 18, the statement should also show that the child, because of an impairment in physical or mental functions, is dependent on others for an indefinite duration. This dependence means they need much more assistance for their personal needs and care compared to children of the same age.

If the dependant is eligible for the disability amount, you may be able to claim all or part of the dependant's unused amount. Note that in the first year of claiming the disability amount transferred by the dependant, you must send to the CRA a completed Form T2201 certified by a medical practitioner or your claim will be delayed.

Name or description of dependant's infirmity: Disability

Is the dependant eligible for the disability amount on federal line 31600?

Does the dependant's infirmity provide entitlement to the Canada caregiver amount?

Dependant's unused disability amount

Any unused portion of the dependant's disability amount will automatically be transferred

Complete this section to control how the dependant's unused disability amount should be treated.

Who should claim this dependant's unused disability amount? Let MaxBack decide

Indicate the amount to claim

If you selected to claim only a *portion*, enter the percentage to claim %

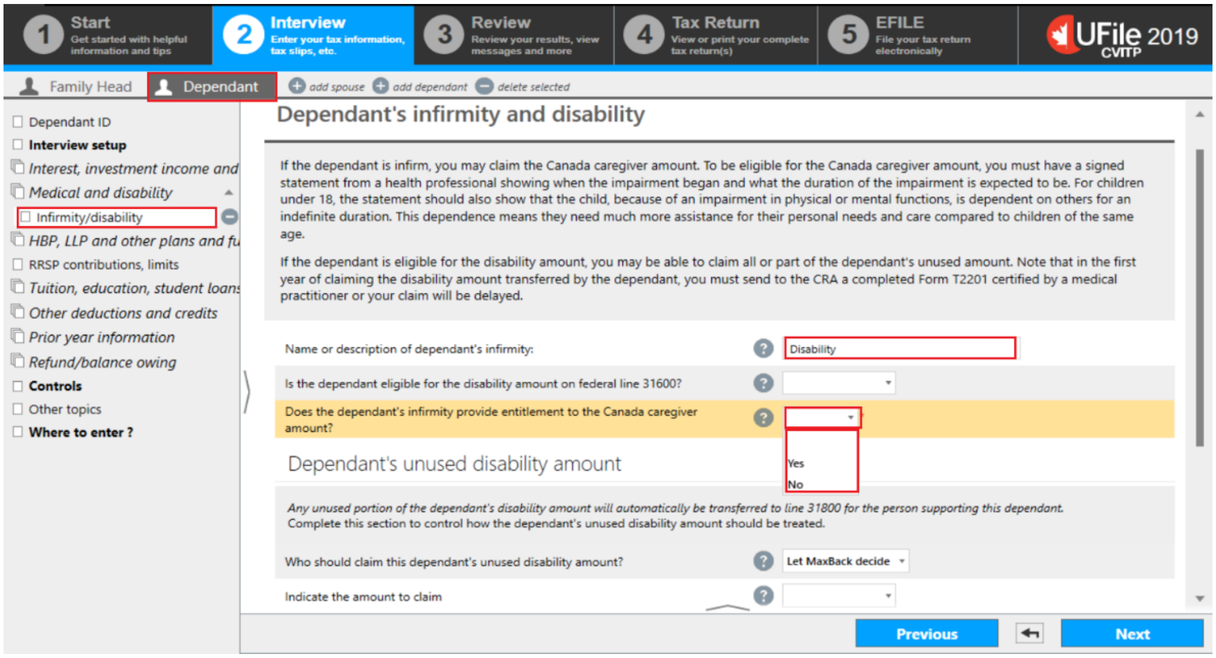
- ○ Enter the applicable information in **Name or description of dependant's infirmity**

Note: In UFile, this is a mandatory field; however, this information is not transmitted to the CRA. If the individual does not volunteer this information, simply enter **Disability** into the field.

- ○ Answer the question **Is the dependant eligible for the disability amount on federal line 31600?** by selecting **Claim disability amount (default)** from the drop-down menu

Note: If the dependant is claiming the disability amount for the first time, select **Claim disability amount (1st or new application)** from the drop-down menu.

Claiming the caregiver amount for a dependant



Dependant's infirmity and disability

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If the dependant is eligible for the disability amount, you may be able to claim all or part of the dependant's unused amount. Note that in the first year of claiming the disability amount transferred by the dependant, you must send to the CRA a completed Form T2201 certified by a medical practitioner or your claim will be delayed.

Name or description of dependant's infirmity: Disability

Is the dependant eligible for the disability amount on federal line 31600?

Does the dependant's infirmity provide entitlement to the Canada caregiver amount? Yes / No

Dependant's unused disability amount

Any unused portion of the dependant's disability amount will automatically be transferred to line 31800 for the person supporting this dependant.
Complete this section to control how the dependant's unused disability amount should be treated.

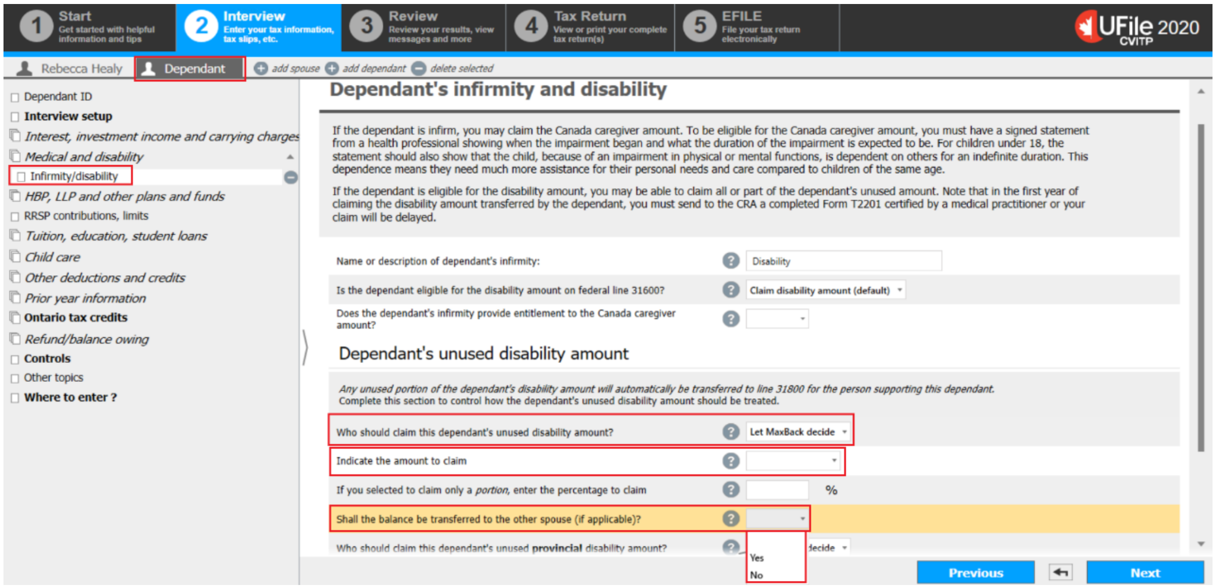
Who should claim this dependant's unused disability amount? Let MaxBack decide

Indicate the amount to claim

- ○ Select **Yes** in response to **Does the dependant's infirmity provide entitlement to the Canada caregiver amount?**
- ○ Click **Next**

Note: The software will automatically grant the $2,295 **Canada caregiver amount** in addition to the credit they are entitled to.

Dependant’s unused disability amount



Dependant's infirmity and disability

If the dependant is infirm, you may claim the Canada caregiver amount. To be eligible for the Canada caregiver amount, you must have a signed statement from a health professional showing when the impairment began and what the duration of the impairment is expected to be. For children under 18, the statement should also show that the child, because of an impairment in physical or mental functions, is dependent on others for an indefinite duration. This dependence means they need much more assistance for their personal needs and care compared to children of the same age.

If the dependant is eligible for the disability amount, you may be able to claim all or part of the dependant's unused amount. Note that in the first year of claiming the disability amount transferred by the dependant, you must send to the CRA a completed Form T2201 certified by a medical practitioner or your claim will be delayed.

Name or description of dependant's infirmity: Disability

Is the dependant eligible for the disability amount on federal line 31600? Claim disability amount (default)

Does the dependant's infirmity provide entitlement to the Canada caregiver amount?

Dependant's unused disability amount

Any unused portion of the dependant's disability amount will automatically be transferred to line 31800 for the person supporting this dependant.
Complete this section to control how the dependant's unused disability amount should be treated.

Who should claim this dependant's unused disability amount? Let MaxBack decide

Indicate the amount to claim

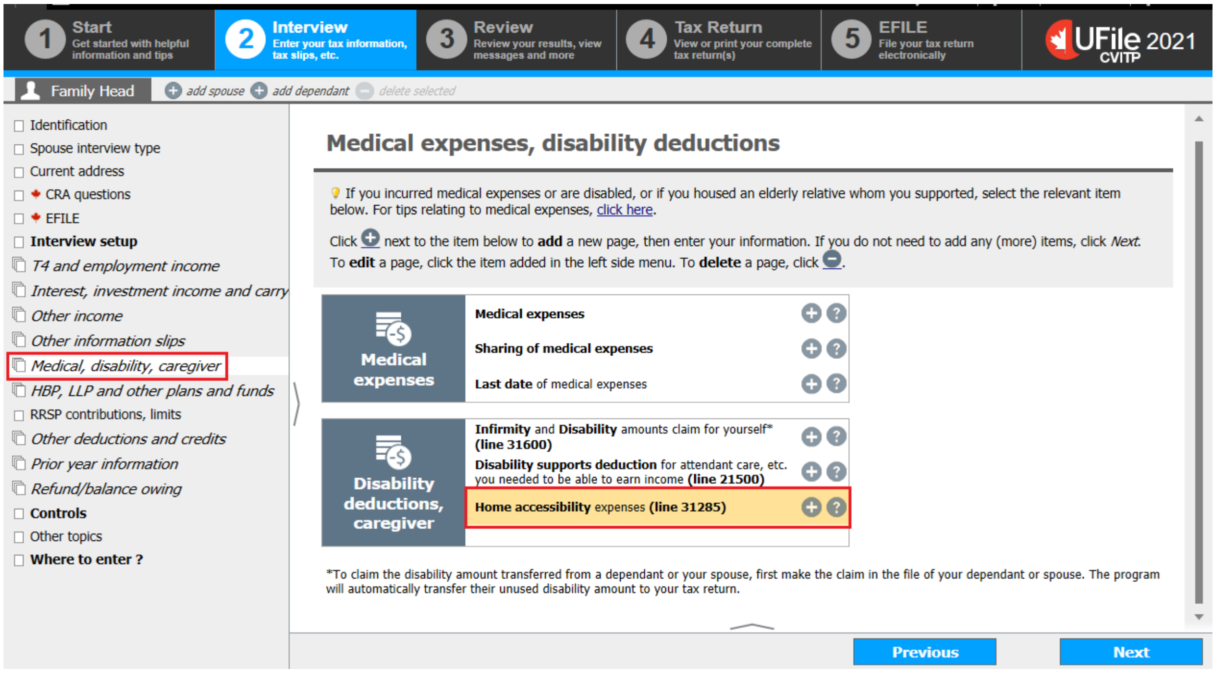
If you selected to claim only a *portion*, enter the percentage to claim %

Shall the balance be transferred to the other spouse (if applicable)? Yes / No

Who should claim this dependant's unused **provincial** disability amount? decide

- Answer the question **Who should claim this dependant’s unused disability amount?**
    - by choosing **Let MaxBack decide**, UFile will use the most advantageous calculation for all of the returns being prepared for the family
- The field for **Indicate the amount to claim** can be left blank, UFile will automatically calculate the optimal amount to transfer
- Answer the question **Shall the balance be transferred to the other spouse (if applicable)?**
- Click **Next**

Claiming home accessibility expenses



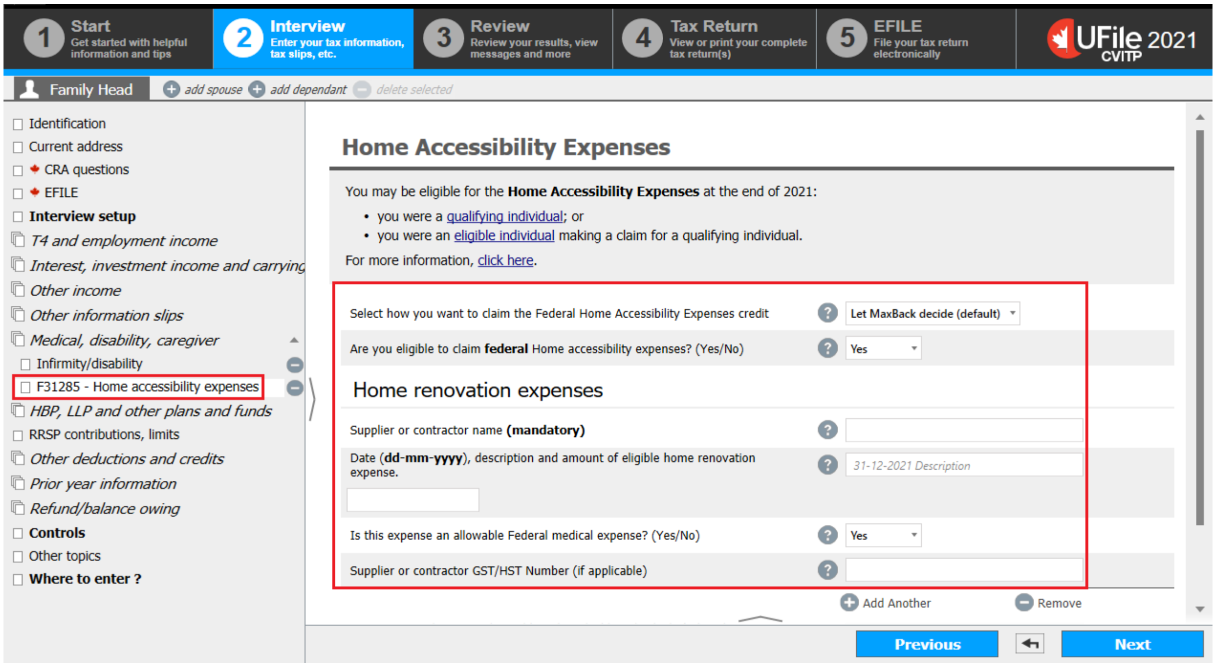
If you incurred medical expenses or are disabled, or if you housed an elderly relative whom you supported, select the relevant item below. For tips relating to medical expenses, click here.

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 ⊖.

*To claim the disability amount transferred from a dependant or your spouse, first make the claim in the file of your dependant or spouse. The program will automatically transfer their unused disability amount to your tax return.

- Under the **Family Head**, select **Medical, disability, caregiver**
- Click on **Home accessibility expenses (line 31285)** from the **Disability deductions, caregiver** section

Home accessibility expenses



Home Accessibility Expenses

You may be eligible for the **Home Accessibility Expenses** at the end of 2021:

- you were a qualifying individual; or
- you were an eligible individual making a claim for a qualifying individual.

For more information, click here.

Select how you want to claim the Federal Home Accessibility Expenses credit: Let MaxBack decide (default)

Are you eligible to claim **federal** Home accessibility expenses? (Yes/No): Yes

Home renovation expenses

Supplier or contractor name **(mandatory)**:

Date (**dd-mm-yyyy**), description and amount of eligible home renovation expense.: 31-12-2021 Description

Is this expense an allowable Federal medical expense? (Yes/No): Yes

Supplier or contractor GST/HST Number (if applicable):

- Enter the details of the home accessibility expenses for the individual
  - **Select how you want to claim the Federal Home Accessibility Expenses credit**

    Note: In most cases, you can select **Let MaxBack decide (default)**.
- Answer **Yes** to the question **Are you eligible to claim federal Home accessibility expenses?**
- Enter the **Supplier or contractor name**, the **Date, description and amount of eligible home renovation expense**
- If applicable, answer **Yes** to the question **Is this expense an allowable Federal medical expense?**
- If available, provide the **Supplier or contractor GST/HST Number (if applicable)**, and, if applicable, provide a **Description and amount claimed by other eligible individuals (other than spouse and dependents)**
- Click **Next**

Note: If more information is required on the eligibility for the Home Accessibility Expenses, you can click **you were a qualifying individual**, or **you were an eligible individual making a claim for a qualifying individual**, or **for more information, click here** at the top of the Home Accessibility Expenses page.

Example: Persons with disabilities (Claiming the disability tax credit, Claiming nursing home fees as a medical expense and Claiming the Canada caregiver amount and the disability amount transferred from a dependant)

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	**Rebecca Healy**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	March 8, 1960
Marital status	Divorced

Slips included:

- T4 – Statement of Remuneration Paid
- T4A(P) – Statement of Canada Pension Plan Benefits

Situation 1: Claiming the disability tax credit

Rebecca receives the CPP disability benefit and works part-time. On December 1, 2021, she had her bathroom modified to make it accessible. The cost was $1,000. Rebecca has previously been approved for the disability tax credit (DTC). She wants to claim the DTC and the cost of the bathroom renovation on her tax return. She has a prescription from her doctor for the bathroom modification.

Slips required:

- T4 – Statement of Remuneration Paid
- T4A(P) – Statement of Canada Pension Plan Benefits

Points to remember:

- Since Rebecca is approved for the DTC, she is eligible to claim the disability amount
- In the **Interview setup**, check the box next to **Medical expenses, disability, caregiver** in the **Common tax deductions** section
- Under **Medical, disability, caregiver**, select **Infirmity and Disability amounts claim for yourself* (line 31600)**:
    - enter **Disability** under **Name or description of infirmity** (UFile will automatically calculate the DTC credit for Rebecca)
    - select Claim disability amount (default) in response to the question **Are you eligible for the disability amount on federal line 31600?**
- Also, claim the bathroom renovation of $1,000 under **Home accessibility expenses (line 31285)**:
    - enter the name of the **Supplier or contractor name** (Bathrooms R Us), the date (December 1, 2021), description (Bathroom renovation), and amount of eligible home renovation expense ($1,000)
    - answer **Yes** to the question **Is this expense an allowable Federal medical expense?**

Situation 2: Claiming nursing home fees as a medical expense

Rebecca received the CPP disability benefit and lived in a nursing home for all of 2021. She pays $16,200 per year to the nursing home. The receipt provided by the nursing home is not broken down for meals, accommodation, or attendant care services. Rebecca has been previously approved for the disability tax credit (DTC).

Slips required:

- T4A(P) – Statement of Canada Pension Plan Benefits

Points to remember:

- Since Rebecca qualifies for the disability amount, she has the option to claim the disability amount or the nursing home fees, but not both:
  - in this situation, claim the nursing home fees as a **Medical expense**. In UFile, enter $16,200 under **Specified medical expenses (not claimed elsewhere)** as **Fees for a residential and long-term care centre**

Situation 3: Claiming the Canada caregiver amount and the disability amount transferred from a dependant

Rebecca receives the CPP disability benefit and works part-time. Rebecca has previously been approved for the disability tax credit (DTC). She did not live in a nursing home. Rebecca's son, David Healy, has a physical impairment. David lived with Rebecca in 2021 and was dependent on her for support. David does not have any income and has been approved for the disability tax credit. He does not pay rent to Rebecca and has no other caregivers. Claim David as a dependant and claim all the related credits.

Dependant David Healy (Son)

- SIN: 000 000 000
- DOB: March 8, 2007

Slips required:

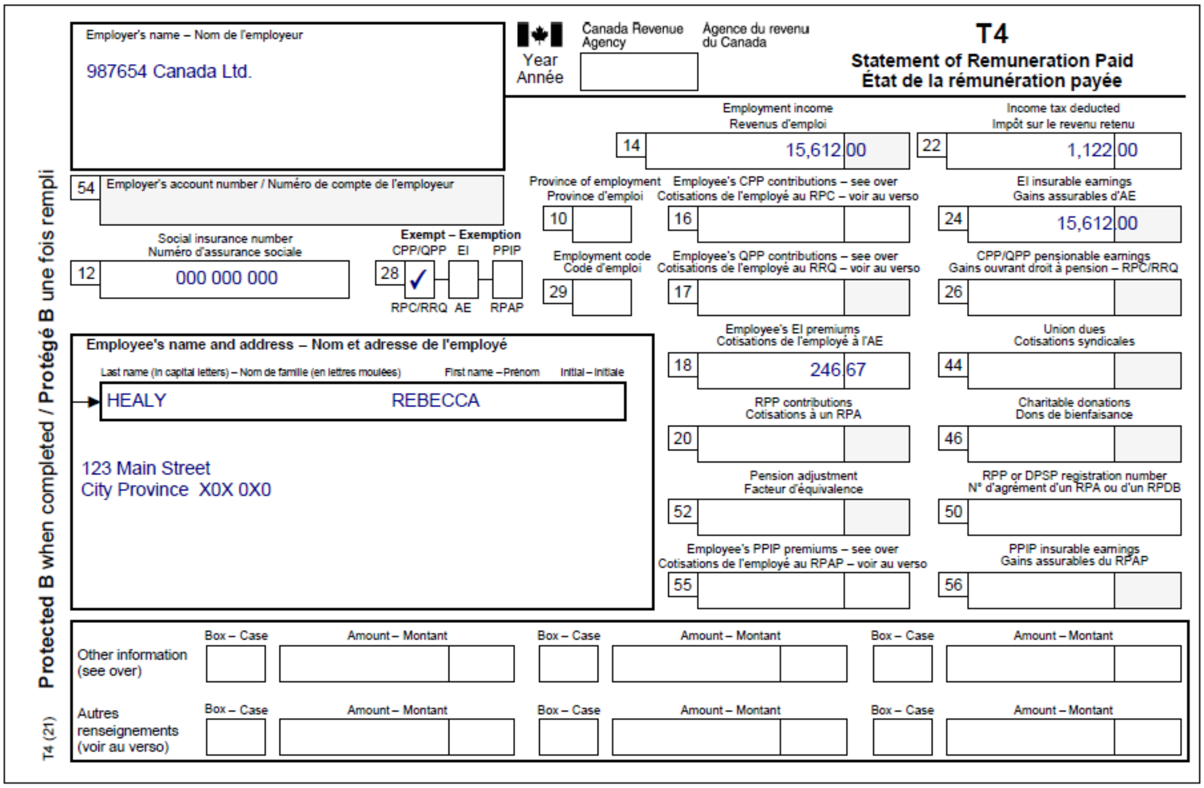
- T4 – Statement of Remuneration Paid
- T4A(P) – Statement of Canada Pension Plan Benefits

Points to remember:

- To include David as a dependant on Rebecca's return, click the **+ add dependant** sub-tab in UFile
- Claim the **Infirmity and Disability amounts claim for yourself* (line 31600)** for Rebecca
- Rebecca is also eligible to claim the Canada caregiver amount (CCA) because she has an infirm dependant (David) and can claim the amount for an eligible dependant:
  - under the **Infirmity/disability** topic, select **Yes** in response to the question **Does this infirmity provide entitlement to the Canada caregiver amount?**
- In David's return, when completing the section, **Infirmity and disability amounts for the dependant***, select **Yes** in response to the question, **Does the dependant's infirmity provide entitlement to the Canada caregiver amount?**:
  - the Canada caregiver amount will then automatically be added to line 30500, Canada caregiver amount for infirm children under 18 years of age
- UFile will automatically claim the CWB disability supplement for the dependant

Information slips for Rebecca:

T4 – Statement of Remuneration Paid (987654 Canada Ltd.)



Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année:

Employer's name – Nom de l'employeur: 987654 Canada Ltd.

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 RPC/RRQ ☑ EI AE ☐ PPIP RPAP ☐

10 Province of employment / Province d'emploi:

29 Employment code / Code d'emploi:

14 Employment income / Revenus d'emploi: 15,612.00

22 Income tax deducted / Impôt sur le revenu retenu: 1,122.00

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

24 EI insurable earnings / Gains assurables d'AE: 15,612.00

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:

18 Employee's EI premiums / Cotisations de l'employé à l'AE: 246.67

44 Union dues / Cotisations syndicales:

20 RPP contributions / Cotisations à un RPA:

46 Charitable donations / Dons de bienfaisance:

52 Pension adjustment / Facteur d'équivalence:

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:

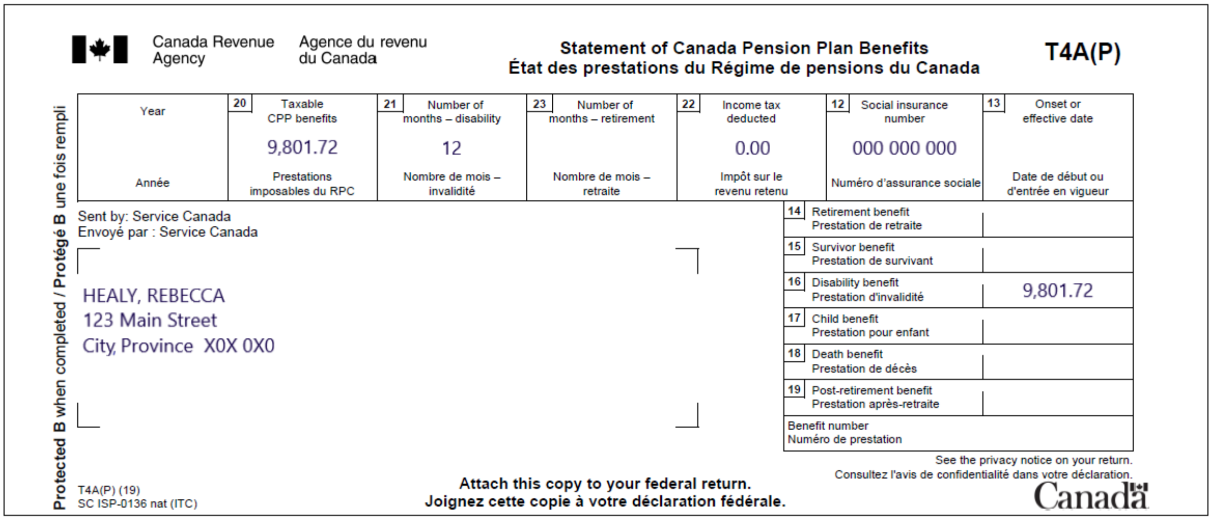
Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées): HEALY
First name – Prénom: REBECCA
Initial – Initiale:

123 Main Street
City Province X0X 0X0

Other information (see over) / Autres renseignements (voir au verso): Box – Case / Amount – Montant

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
	9,801.72	12		0.00	000 000 000	

Sent by: Service Canada
Envoyé par : Service Canada

HEALY, REBECCA
123 Main Street
City, Province X0X 0X0

14 Retirement benefit / Prestation de retraite	
15 Survivor benefit / Prestation de survivant	
16 Disability benefit / Prestation d'invalidité	9,801.72
17 Child benefit / Prestation pour enfant	
18 Death benefit / Prestation de décès	
19 Post-retirement benefit / Prestation après-retraite	
Benefit number / Numéro de prestation	

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.

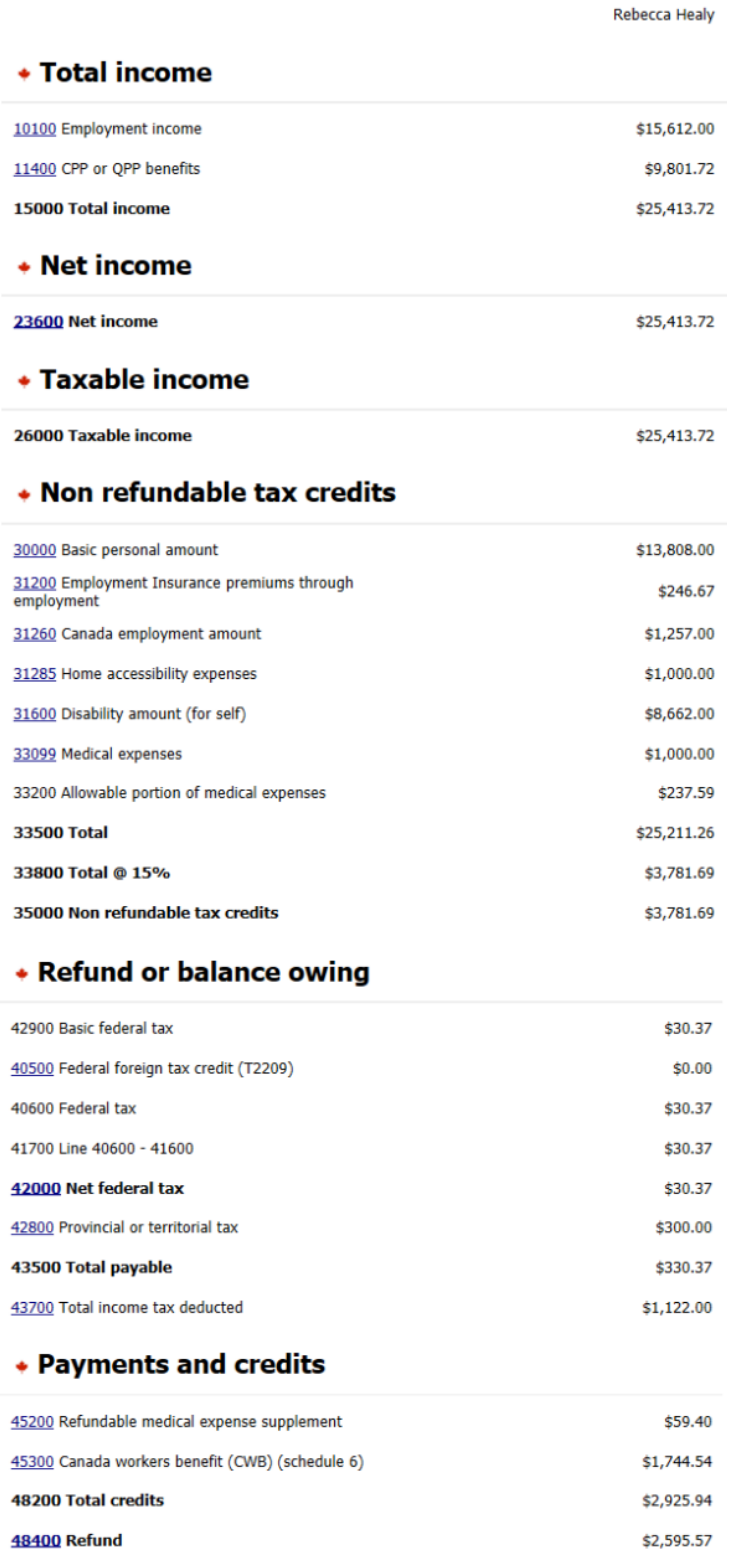
T4A(P) (19)
SC ISP-0136 nat (ITC)

Solution: Persons with disabilities (Claiming the disability tax credit, Claiming nursing home fees as a medical expense and Claiming the Canada caregiver amount and the disability amount transferred from a dependant)

Instructions

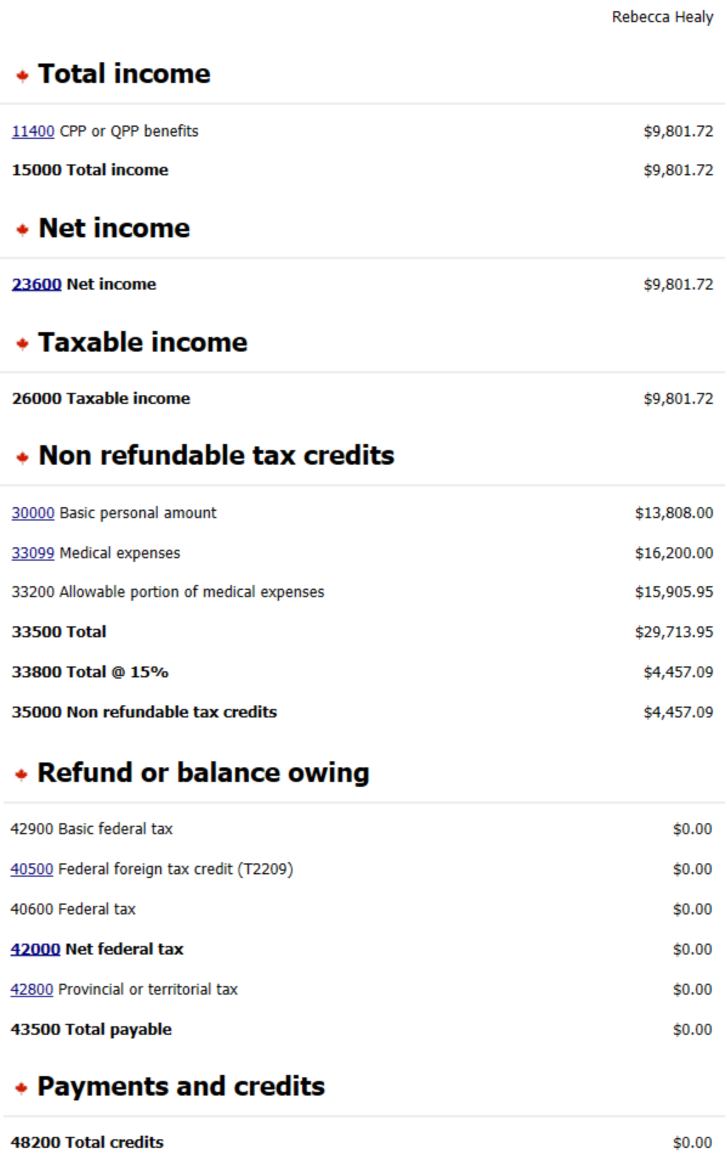
This solution was calculated using the 2021 version of UFile CVITP, with Ontario as the province of residence. To validate your results, refer to the federal totals generated on lines 15000, 23600, 26000, and 42000. Calculations may vary depending on the province/territory selected in the **Identification**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

Situation 1: Claiming the disability tax credit



	Rebecca Healy
Total income	
10100 Employment income	$15,612.00
11400 CPP or QPP benefits	$9,801.72
15000 Total income	$25,413.72
Net income	
23600 Net income	$25,413.72
Taxable income	
26000 Taxable income	$25,413.72
Non refundable tax credits	
30000 Basic personal amount	$13,808.00
31200 Employment Insurance premiums through employment	$246.67
31260 Canada employment amount	$1,257.00
31285 Home accessibility expenses	$1,000.00
31600 Disability amount (for self)	$8,662.00
33099 Medical expenses	$1,000.00
33200 Allowable portion of medical expenses	$237.59
33500 Total	$25,211.26
33800 Total @ 15%	$3,781.69
35000 Non refundable tax credits	$3,781.69
Refund or balance owing	
42900 Basic federal tax	$30.37
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$30.37
41700 Line 40600 - 41600	$30.37
42000 Net federal tax	$30.37
42800 Provincial or territorial tax	$300.00
43500 Total payable	$330.37
43700 Total income tax deducted	$1,122.00
Payments and credits	
45200 Refundable medical expense supplement	$59.40
45300 Canada workers benefit (CWB) (schedule 6)	$1,744.54
48200 Total credits	$2,925.94
48400 Refund	$2,595.57

Situation 2: Claiming nursing home fees as a medical expense



Rebecca Healy

Total income

11400 CPP or QPP benefits	$9,801.72
15000 Total income	$9,801.72

Net income

23600 Net income	$9,801.72

Taxable income

26000 Taxable income	$9,801.72

Non refundable tax credits

30000 Basic personal amount	$13,808.00
33099 Medical expenses	$16,200.00
33200 Allowable portion of medical expenses	$15,905.95
33500 Total	$29,713.95
33800 Total @ 15%	$4,457.09
35000 Non refundable tax credits	$4,457.09

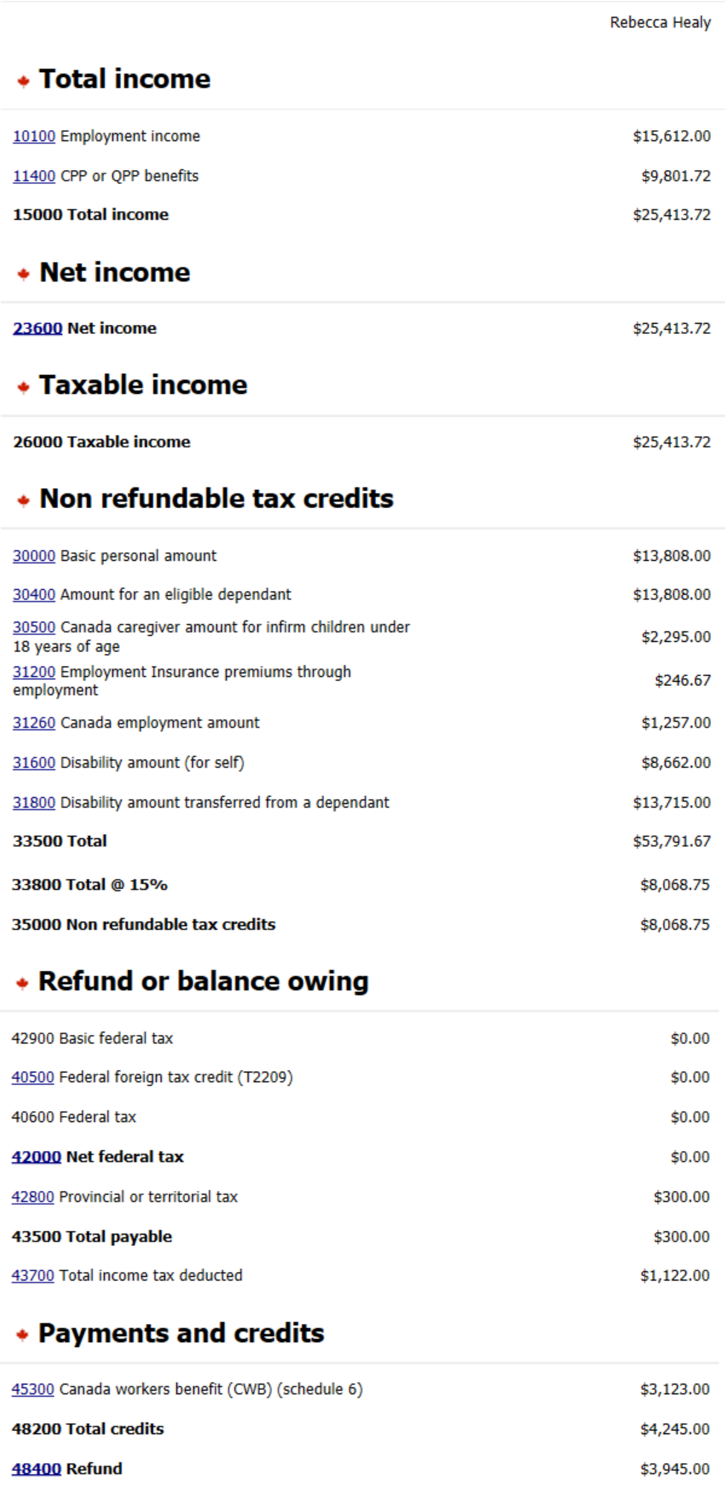
Refund or balance owing

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

Situation 3: Claiming the Canada caregiver amount and the disability amount transferred from a dependant



Rebecca Healy

Total income

10100 Employment income	$15,612.00
11400 CPP or QPP benefits	$9,801.72
15000 Total income	$25,413.72

Net income

23600 Net income	$25,413.72

Taxable income

26000 Taxable income	$25,413.72

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30400 Amount for an eligible dependant	$13,808.00
30500 Canada caregiver amount for infirm children under 18 years of age	$2,295.00
31200 Employment Insurance premiums through employment	$246.67
31260 Canada employment amount	$1,257.00
31600 Disability amount (for self)	$8,662.00
31800 Disability amount transferred from a dependant	$13,715.00
33500 Total	$53,791.67
33800 Total @ 15%	$8,068.75
35000 Non refundable tax credits	$8,068.75

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	$300.00
43500 Total payable	$300.00
43700 Total income tax deducted	$1,122.00

Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	$3,123.00
48200 Total credits	$4,245.00
48400 Refund	$3,945.00

Students

Before you start

Tuition, education, and textbook amounts are non-refundable tax credits that students may claim on their Canadian income tax and benefit return to reduce the tax they might have to pay.

The federal education and textbook amounts were eliminated on **January 1, 2017**; however, this measure did not eliminate the tuition tax credit. It does not affect the ability to carry forward unused education and textbook credit amounts from years before 2017.

As of the tax year 2020, a refundable tax credit, called the Canada training credit (CTC), has become available for eligible tuition and other fees paid for courses taken in 2020 and subsequent tax years.

Beginning with the 2019 tax year, an eligible individual can accumulate $250 each year toward their Canada training credit limit (CTCL), up to a maximum of $5,000 in a lifetime.

To claim eligible tuition fees paid to an educational institution, the student needs to provide an official tax receipt or form T2202, Tuition and Enrolment Certificate (titled T2202A prior to 2019), which will have been issued to them by their educational institution. If the student does not have the form, it can be obtained directly from their school, either in-person or online.

Note

Typically, students can access their T2202 directly from their online student account.

The T2202 certificate will reflect the tuition paid for courses taken in the calendar year (from January to December) as opposed to tuition paid for the academic year (September to the following April).

Individuals can only claim a maximum of 12 months of the education and textbook amount in a calendar year, even if the form T2202 they receive indicates more than 12 months.

For more information, see P105 – Students and income tax 2021.

Need to know

A **qualifying student** is an individual who:

- in the month is:
  - enrolled in a qualifying educational program at a designated educational institution (for example, a full-time student at a university) or
  - enrolled at a designated educational institution in a specified educational program that requires the student to spend at least 12 hours in the month on courses in the program (a part-time student)
- proves enrollment upon request (by providing a certificate issued by the institution)
- if enrolled in a program (other than a program at the post-secondary level) at a designated educational institution that is a Canadian university, college, or other post-secondary educational institution, or that is certified by the minister of Employment and Social Development Canada to be an educational institution providing certain courses, is at least 16 years of age before the end of the year and is enrolled in the program to obtain or improve their skills in an occupation
- if living in Canada throughout the year and near the border of the United States and commuting to a designated educational institution in the United States, is enrolled in a program that is at the post-secondary level

An individual is considered to be a **full-time student** if they regularly attend a college, university, or other educational institution in a program at a post-secondary school level (whether in Canada or not); and during a particular semester, they are taking at least 60% of the usual course load for the program in which they are enrolled.

A student is also considered a **full-time student** if they were enrolled in a qualifying educational program and one of the following situations apply:

- The student attended only part-time and is eligible for the disability tax credit for the year.
- The student attended only part-time because they had a mental or physical impairment certified in a letter by a medical doctor, nurse practitioner, optometrist, audiologist, occupational therapist, psychologist, physiotherapist, or speech-language pathologist, but the student is not eligible for the disability tax credit. The educational institution is certifying that the student, although enrolled on a part-time basis, is taking courses from a qualifying educational program.

Note

Individuals **cannot claim** the Canada Workers Benefit (CWB) if they were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year.

For more information on student-related definitions, see P105 – Students and income tax 2021.

Tuition tax credit

Generally, a course taken in 2021 at an educational institution in Canada will qualify for a **tuition tax credit** if it was either:

- taken at a post-secondary educational institution
- for individuals, 16 years of age or older at the end of the year who are developing or improving skills in an occupation and the educational institution has been certified by the Minister of Employment and Social Development Canada

Fees paid by an individual to a post-secondary educational institution in Canada or by a deemed resident of Canada to a post-secondary educational institution outside Canada for courses that are **not** at the post-secondary school level are eligible for the tuition tax credit if the student meets both of the following conditions:

- is at least 16 years of age at the end of the year
- is enrolled in the educational institution to obtain skills for, or to improve their skills in an occupation

If the student has more than one tax certificate, they can claim all amounts that are more than $100.

Individuals **cannot** claim the tuition amount on their tax certificate if any of the following applies to them:

- the fees were paid or reimbursed by their employer, or an employer of one of their parents, where the amount is not included in their or their parent's income
- the fees were paid by a federal, provincial, or territorial job training program, where the amount is not included in the individual's income
- the fees were paid (or eligible to be paid) under a federal program to help athletes, where the payment or reimbursement has not been included in the individual's income

Note

The Canada training credit that the student claims for the year reduces the tuition tax credit that the student can claim, transfer to a supporting individual, or carry forward to a later year.

For more information, see Eligible tuition fees.

Canada training credit

The Canada training credit (CTC) is a refundable tax credit intended to help Canadians with the cost of training fees.

An individual can claim the CTC for eligible tuition and other fees paid for courses taken in 2021 if they meet **all** of these conditions:

- the individual files an Income Tax and Benefit Return for the year
- the individual was a resident in Canada throughout the year
- the individual was at least 26 years old and less than 66 years old at the end of the year
- the individual's latest notice of assessment or reassessment for 2020 shows a Canada training credit limit (CTCL) for 2021
- the individual paid their tuition or fees to an eligible educational institution in Canada or to certain institutions for an occupational, trade or professional examination
- the tuition and fees are eligible for the tuition tax credit

The amount an individual can claim for the CTC is an amount up to, but not exceeding, the lesser of:

- their CTCL for the year
- 50% of the eligible tuition and other fees paid to an educational institution in Canada for courses they took in 2021, or fees they paid to certain bodies for an occupational, trade or professional examination taken in 2021

Individuals can accumulate $250 towards their 2022 CTCL if they meet **all** of these conditions in 2021:

- they file an Income Tax and Benefit Return for the year
- they reside in Canada throughout the year
- they were at least 25 years old and less than 65 years old at the end of the year
- they have at least $10,100 of working income (including maternity and parental benefits)
- their net income is not greater than $151,978

What to consider when filing an income and benefits return for students

Information on T2202

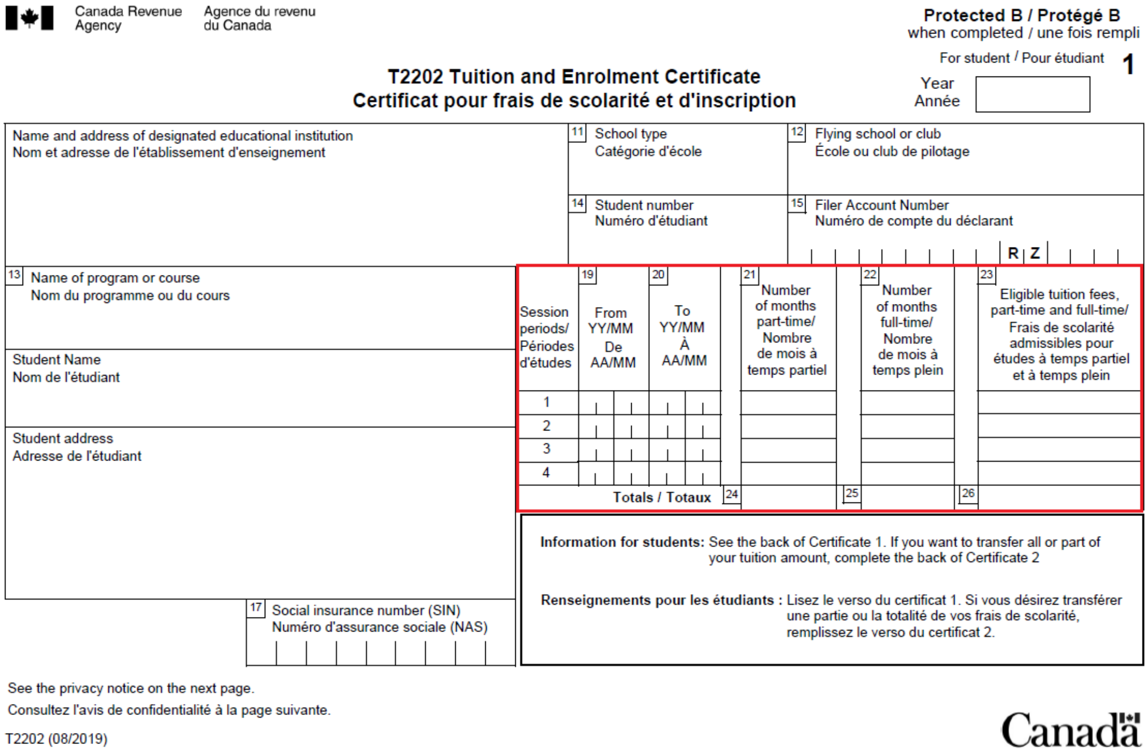
The following information should be pre-filled on form T2202, Tuition and Enrolment Certificate:

- Name of program or course
- Student number
- Name and address of the student
- Name and address of the designated educational institution

Additionally, the following information should be included:

- Column 23 – the amount of **eligible tuition fees** that were paid
- Column 21 – the number of months the student attended the school **part-time**
- Column 22 – the number of months the student attended the school **full-time**

T2202, Tuition and Enrolment Certificate



Canada Revenue Agency / Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli
For student / Pour étudiant **1**

T2202 Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription

Year / Année

Name and address of designated educational institution / Nom et adresse de l'établissement d'enseignement
11 School type / Catégorie d'école
12 Flying school or club / École ou club de pilotage
14 Student number / Numéro d'étudiant
15 Filer Account Number / Numéro de compte du déclarant RZ
13 Name of program or course / Nom du programme ou du cours
Student Name / Nom de l'étudiant
Student address / Adresse de l'étudiant
17 Social insurance number (SIN) / Numéro d'assurance sociale (NAS)

Session periods/ Périodes d'études	19 From YY/MM De AA/MM	20 To YY/MM À AA/MM	21 Number of months part-time/ Nombre de mois à temps partiel	22 Number of months full-time/ Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein
1					
2					
3					
4					
Totals / Totaux			24	25	26

Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2

Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page.
Consultez l'avis de confidentialité à la page suivante.

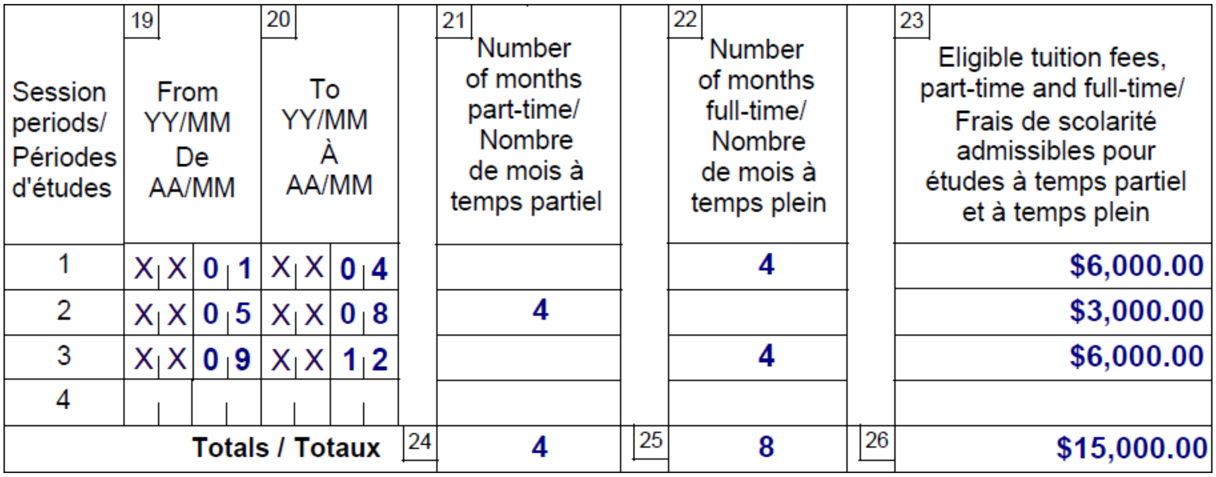
T2202 (08/2019)

Canada

In the following example, the student attended school part-time for 4 months and full-time for a total of 8 months. The total amount of tuition paid was $15,000.

As required, the student claimed the tuition paid for courses taken in the calendar year (from January to December), not the tuition paid for the academic year (September to the following April).

Example of a completed form T2202



Session periods/ Périodes d'études	19 From YY/MM De AA/MM	20 To YY/MM À AA/MM		21 Number of months part-time/ Nombre de mois à temps partiel		22 Number of months full-time/ Nombre de mois à temps plein		23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein
1	XX01	XX04				4		$6,000.00
2	XX05	XX08		4				$3,000.00
3	XX09	XX12				4		$6,000.00
4								
Totals / Totaux			24	4	25	8	26	$15,000.00

Other tuition forms

To claim tuition fees paid to an educational institution outside Canada, the student will need one of the following forms:

- TL11A, Tuition and Enrolment Certificate – University Outside Canada
- TL11C, Tuition and Enrolment Certificate – Commuter to the United States
- TL11D, Tuition Fees Certificate – Educational Institutions Outside Canada for a Deemed Resident of Canada

The student needs to ask their educational institution to complete and give them the applicable form.

Before 2019, a student needing to claim tuition fees paid to a flying school or club in Canada, required a completed form TL11B, Tuition and Enrolment Certificate - Flying School or Club, provided by the student's school or club.

For 2019 and later years, flying schools and clubs will now report information on the new T2202, Tuition and Enrolment Certificate, previously reported on form TL11B.

Unused federal and provincial tuition and education amounts from the previous year

The student's unused federal and provincial tuition and education amounts can be found on their notice of assessment from the prior year. They can also obtain this information by accessing their My Account.

As a volunteer, you may contact the CVITP dedicated helpline to get this information if the student is present, or you may access it by using Auto-fill my return (AFR). Volunteers should never access anyone's My Account. For more information on how to use the AFR service, see Auto-fill my return.

If you cannot obtain a student's unused federal and provincial tuition and education amounts, you can still file their tax return, leaving this field blank. The Canada Revenue Agency (CRA) has previous tuition and education amounts on file, and can access this information if required.

Tuition transfer

Students can transfer their unused tuition fees in any given year to one designated individual, such as their spouse or common-law partner, their parent or grandparent, or their spouse's or common-law partner's parent or grandparent. To designate the transfer, students must complete the back of Certificate 2 of the T2202.

The transfer must occur in the year that the tuition fees were paid. Students **cannot** transfer unused amounts from prior years.

The maximum federal amount they can transfer is $5,000 less the amount needed to reduce their own tax owing as calculated on Schedule 11, regardless of who paid the tuition.

This form does not need to be sent in separately if you are filing electronically. It should be kept by the student, along with all other receipts and tax documents, for at least 6 years after filing as the CRA may request a review. If you are filing a paper return, attach the filled out Schedule 11.

An individual cannot transfer to their parent or grandparent, or to their spouse's or common-law partner's parent or grandparent, if their spouse or common-law partner claims any of the following amounts on their income tax return:

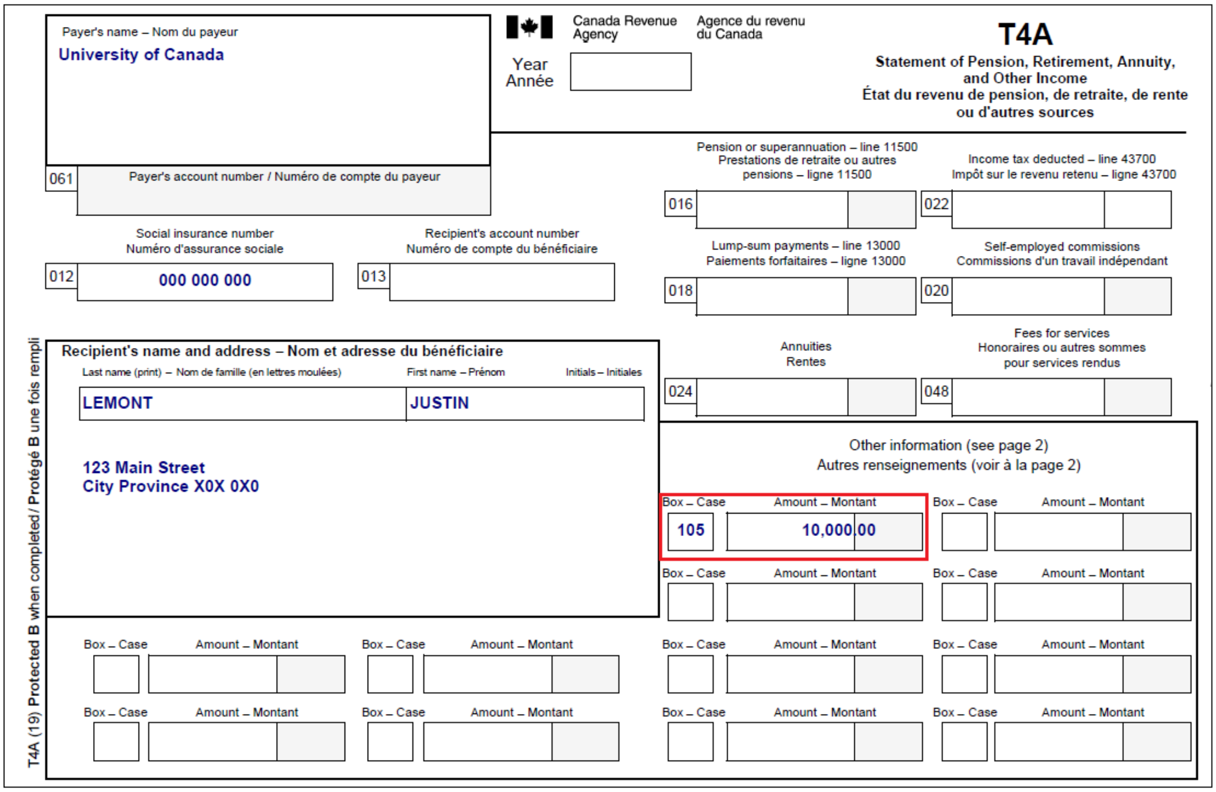
- spouse or common-law partner amounts (line 30300)
- amounts transferred from spouse or common-law partner (line 32600)

Scholarships, fellowships, bursaries, and study grants (awards)

Another common slip you may see when preparing returns for students is the T4A.

Students who receive scholarships and bursaries (as well as fellowships, study grants, and artists' project grants and awards) will have these amounts reported on a T4A slip. Generally, the income they received will be reported in box 105.

In this example, the student received $10,000.



Payer's name – Nom du payeur
University of Canada

Canada Revenue Agency Agence du revenu du Canada

Year Année

T4A

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

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

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

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

013 Recipient's account number Numéro de compte du bénéficiaire

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

020 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): LEMONT
First name – Prénom: JUSTIN
Initials – Initiales

123 Main Street
City Province X0X 0X0

024 Annuities Rentes

048 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
105	10,000 00		

T4A (19) Protected B when completed / Protégé B une fois rempli

For students with **full-time enrolment**, post-secondary school scholarships, fellowships, and bursaries are not taxable if they received them in 2021 for their enrolment in an educational program of which they were considered a **full-time qualifying student** in 2020, 2021, or 2022.

If a student has received a scholarship, fellowship, or bursary related to a **part-time program** for which they are a part-time qualifying student for 2020, 2021, or 2022, the scholarship exemption is equal to the tuition paid plus the costs of program-related materials.

If the student is **not a <u>qualifying student</u>** and has received an award that is not an artists' project grant, they can reduce the amount they received by the $500 basic scholarship exemption and put the remaining balance on line 13010 of their tax return. The exemption is limited to the lesser of $500 or the amount they actually received.

See the examples provided in the Screen-by-screen section under <u>Scholarship and bursary income</u>.

Educational assistance payments (EAP)

An educational assistance payment (EAP) is the amount paid to a beneficiary (student) from a **Registered Education Savings Plan (RESP)** to help finance the cost of post-secondary education.

The promoter (a person or organization) reports EAPs in box 040 or 042 on a T4A slip and sends a copy to the student. The student includes EAPs as income on their income tax and benefit return for the year they receive them.

Interest paid on student loans

Interest paid by the student or a related person on qualifying student loans can be claimed by students as a non-refundable tax credit.

Amounts that are paid and not previously claimed can be carried forward for 5 years; however, the student cannot transfer this amount to another person.

The student must keep records of the unclaimed amounts that are eligible to be carried forward.

If required, the student can obtain an official tax receipt from the **National Student Loans Service Centre** with the amount of interest they have paid. They can be reached at 1-888-815-4514.

Note

This credit can only be claimed for interest paid on government student loans. It cannot be claimed for interest paid on student loans that have been consolidated with, or borrowed directly from, a financial institution or for student lines of credit.

International students – Residency status

For income tax purposes, international students studying in Canada are considered to have one of the following residency statuses:

- resident (includes students who reside in Canada only part of the year)
- non-resident
- deemed resident
- deemed non-resident

Residency status is based on the residential ties the student has with Canada.

For international students who require more information on residency status definitions, please refer to Newcomers.

Note

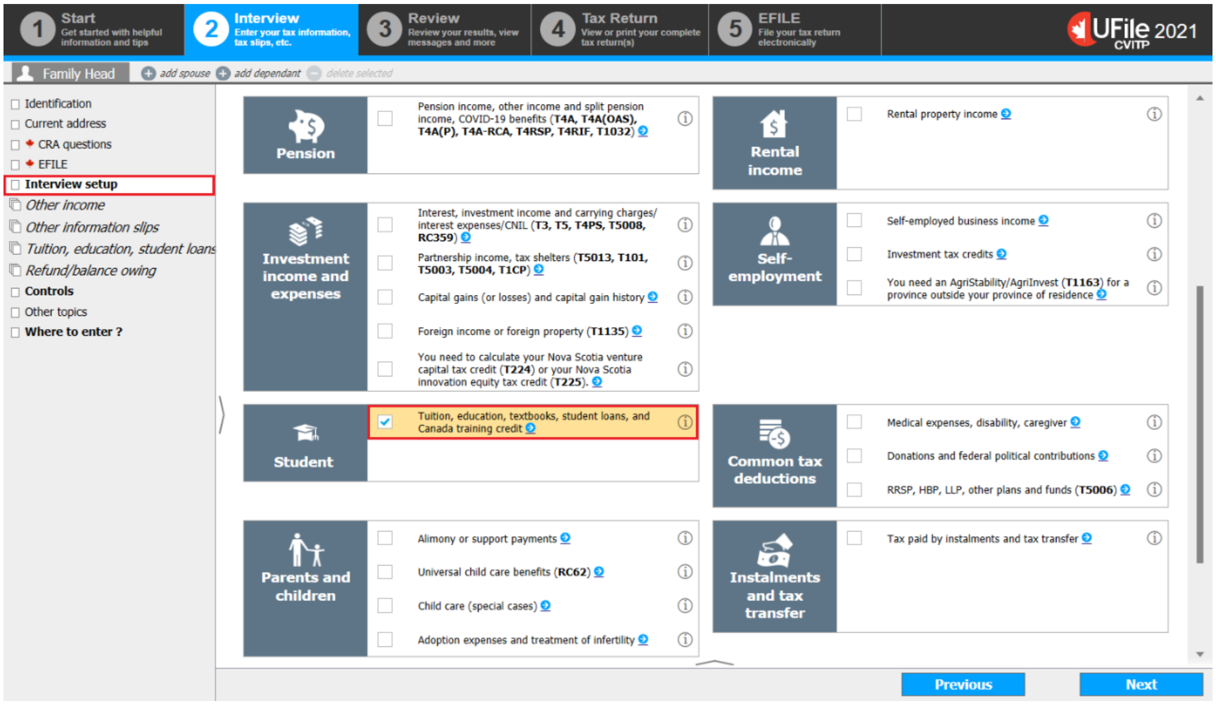
As a CVITP volunteer, you are not responsible for determining a person's residency status or advising them of their tax obligations. If an individual is unsure of their residency status, you may contact the CVITP dedicated line on their behalf at 1-866-398-3488. Agents may be able to provide more information to help individuals determine their residency status and tax obligations. The individuals can also contact the Canada Revenue Agency individual tax enquiries line directly at 1-800-959-8281.

Screen-by-screen instructions

Disclaimer

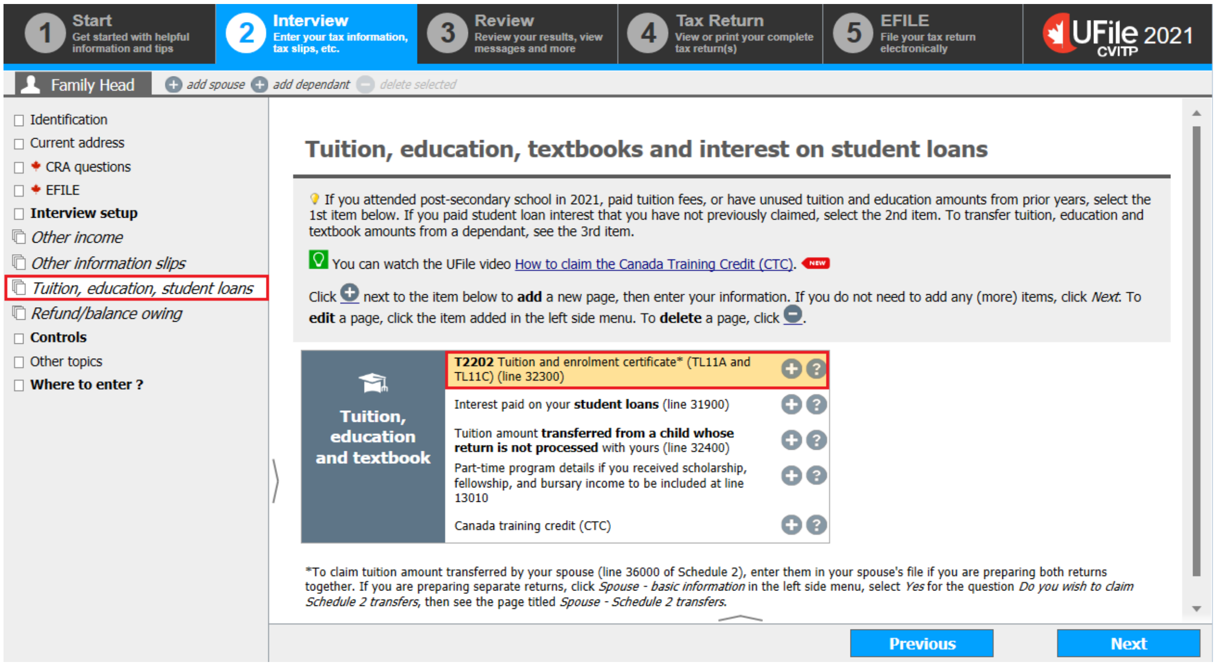
This training uses screenshots taken from prior versions of the UFile CVITP software. Consequently, the images may differ slightly from the current version of UFile CVITP. The content is accurate, and generally, the only difference will be the tax year being referenced. Should the current year's software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

Tuition, education, textbooks, student loans



- In the left side menu, select the **Interview setup**, and check the box beside **Tuition, education, textbooks, student loans, and Canada training credit** from the **Student** section
- Click **Next**

Tuition, education, textbooks, student loans



Tuition, education, textbooks and interest on student loans

If you attended post-secondary school in 2021, paid tuition fees, or have unused tuition and education amounts from prior years, select the 1st item below. If you paid student loan interest that you have not previously claimed, select the 2nd item. To transfer tuition, education and textbook amounts from a dependant, see the 3rd item.

You can watch the UFile video How to claim the Canada Training Credit (CTC). NEW

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 ⊖.

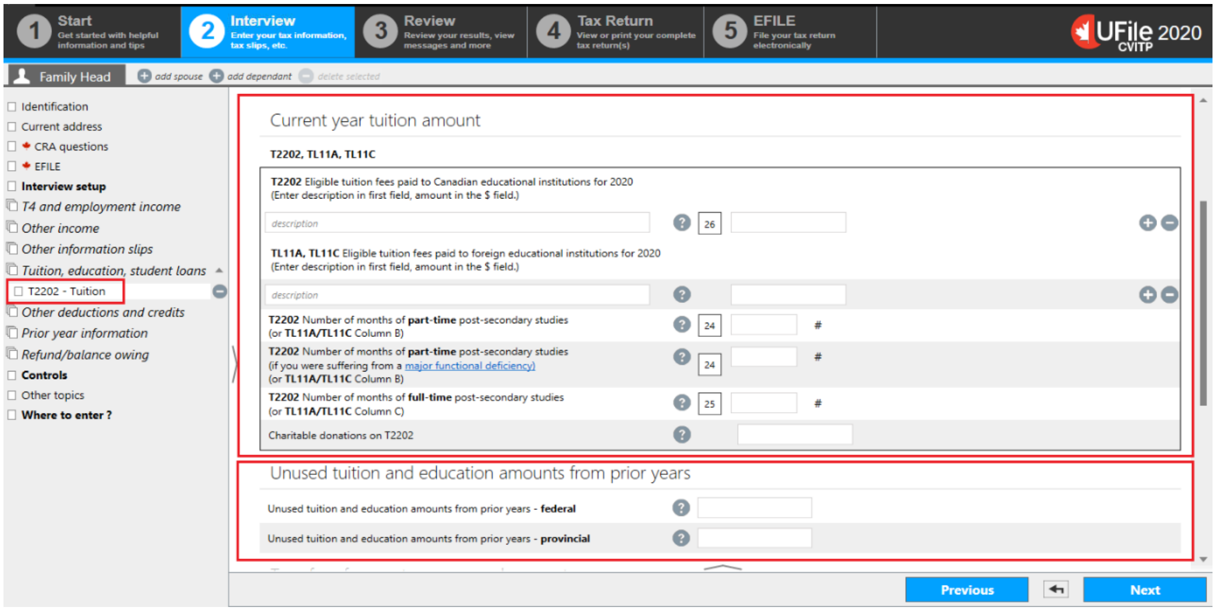
- **T2202** Tuition and enrolment certificate* (TL11A and TL11C) (line 32300)
- Interest paid on your **student loans** (line 31900)
- Tuition amount **transferred from a child whose return is not processed** with yours (line 32400)
- Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010
- Canada training credit (CTC)

*To claim tuition amount transferred by your spouse (line 36000 of Schedule 2), enter them in your spouse's file if you are preparing both returns together. If you are preparing separate returns, click *Spouse - basic information* in the left side menu, select *Yes* for the question *Do you wish to claim Schedule 2 transfers*, then see the page titled *Spouse - Schedule 2 transfers*.

- Select **Tuition, education, student loans** in the left side menu
- To enter the amounts for tuition from a receipt or slip, click the **+** sign next to **T2202 Tuition and enrolment certificate*(TL11A and TL11C) (line 32300)**

Note: For more information about the tuition amount, click the grey question mark or select the Search feature (magnifying glass icon) located at the top-right of the screen.

T2202 - Tuition



Current year tuition amount

T2202, TL11A, TL11C

T2202 Eligible tuition fees paid to Canadian educational institutions for 2020
(Enter description in first field, amount in the $ field.)

description 26

TL11A, TL11C Eligible tuition fees paid to foreign educational institutions for 2020
(Enter description in first field, amount in the $ field.)

description

T2202 Number of months of **part-time** post-secondary studies (or **TL11A/TL11C** Column B) 24 #

T2202 Number of months of **part-time** post-secondary studies (if you were suffering from a major functional deficiency) (or **TL11A/TL11C** Column B) 24 #

T2202 Number of months of **full-time** post-secondary studies (or **TL11A/TL11C** Column C) 25 #

Charitable donations on T2202

Unused tuition and education amounts from prior years

Unused tuition and education amounts from prior years - **federal**

Unused tuition and education amounts from prior years - **provincial**

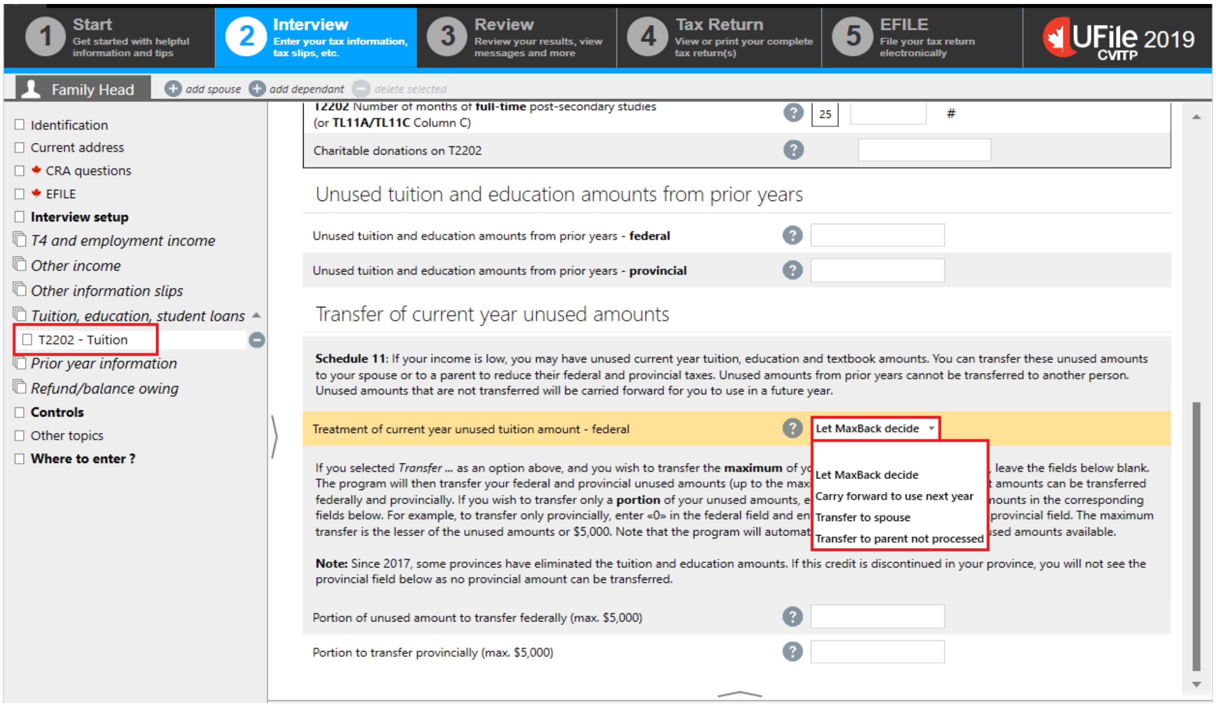
- In the **Current year tuition amount** section, enter the **Eligible tuition fees paid to Canadian educational institutions** or **to foreign educational institutions** for the current year (enter a description in the first field such as the name of program or course, followed by the amount in the $ field)
- Enter the **Number of months of part-time or full-time post-secondary studies** in the appropriate fields

Note: If the student is non-qualifying, leave the **Number of months of full-time post-secondary studies** and **Number of months of part-time post-secondary studies** blank.

- Enter any unused federal and provincial amounts from prior years in the **Unused tuition and education amounts** section

Note: Unused federal and provincial tuition and education amounts can be found on the student's notice of assessment from the prior year. If you cannot obtain a student's unused tuition and education amounts, file their tax return leaving this field blank. The CRA has the information on file and will adjust the calculations at the time of assessment.

Transfer of current year unused amounts



T2202 Number of months of **full-time** post-secondary studies (or **TL11A/TL11C** Column C) 25 #

Charitable donations on T2202

Unused tuition and education amounts from prior years

Unused tuition and education amounts from prior years - **federal**

Unused tuition and education amounts from prior years - **provincial**

Transfer of current year unused amounts

Schedule 11: If your income is low, you may have unused current year tuition, education and textbook amounts. You can transfer these unused amounts to your spouse or to a parent to reduce their federal and provincial taxes. Unused amounts from prior years cannot be transferred to another person. Unused amounts that are not transferred will be carried forward for you to use in a future year.

Treatment of current year unused tuition amount - federal: Let MaxBack decide

If you selected *Transfer ...* as an option above, and you wish to transfer the **maximum** of yo
The program will then transfer your federal and provincial unused amounts (up to the max
federally and provincially. If you wish to transfer only a **portion** of your unused amounts, e
fields below. For example, to transfer only provincially, enter «0» in the federal field and en
transfer is the lesser of the unused amounts or $5,000. Note that the program will automat
, leave the fields below blank.
t amounts can be transferred
nounts in the corresponding
provincial field. The maximum
sed amounts available.

Note: Since 2017, some provinces have eliminated the tuition and education amounts. If this credit is discontinued in your province, you will not see the provincial field below as no provincial amount can be transferred.

Portion of unused amount to transfer federally (max. $5,000)

Portion to transfer provincially (max. $5,000)

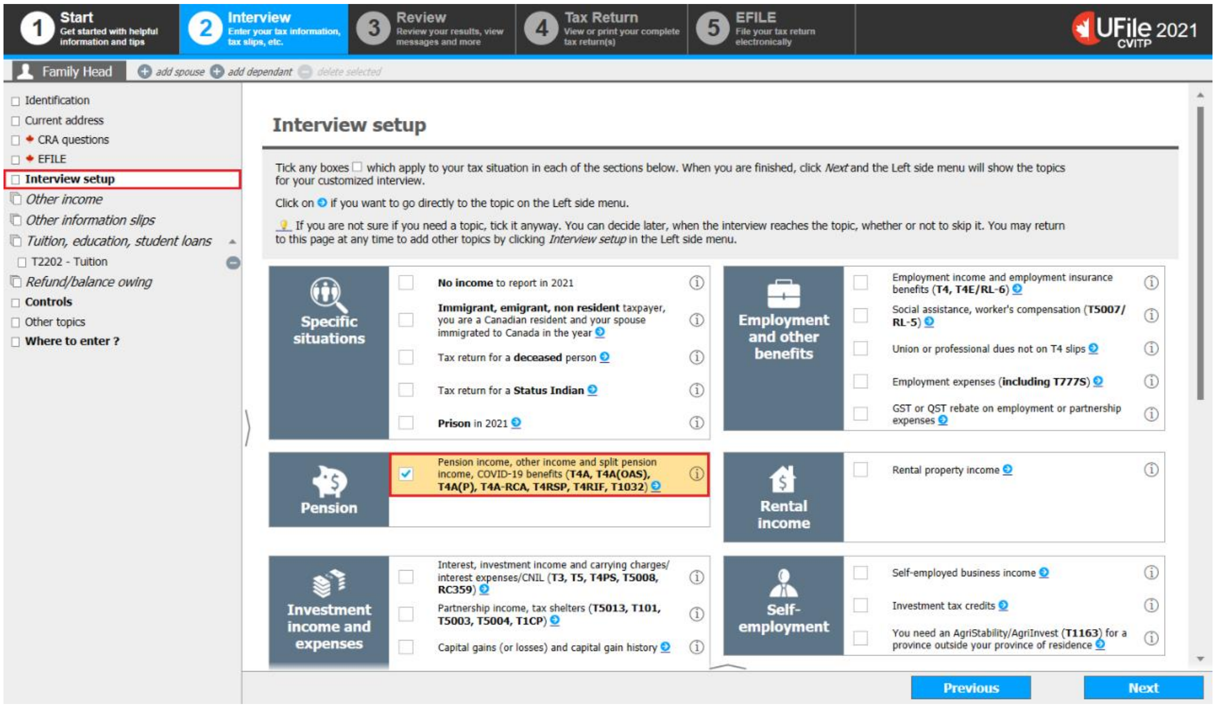
- To transfer any unused amounts, select **Treatment of current year unused tuition amount – federal**

Note: If the individual chooses the **Transfer to spouse** option, you will need to file the spouse's return if the spouse is present. If the individual chooses the **Transfer to parent not processed** option, you will not need to prepare the parent or grandparent's return.

- Leave the other fields blank
- Click **Next**

Note: Selecting **Let MaxBack decide** will provide the most advantageous calculations overall for both the individual and the spouse, if applicable. However, this could result in the student keeping all their own amounts, with no tuition being transferred.

Scholarship and bursary income



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

- ☐ **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/CNIL (**T3, T5, T4PS, T5008, RC359**)
- ☐ Partnership income, tax shelters (**T5013, T101, T5003, T5004, T1CP**)
- ☐ Capital gains (or losses) and capital gain history

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

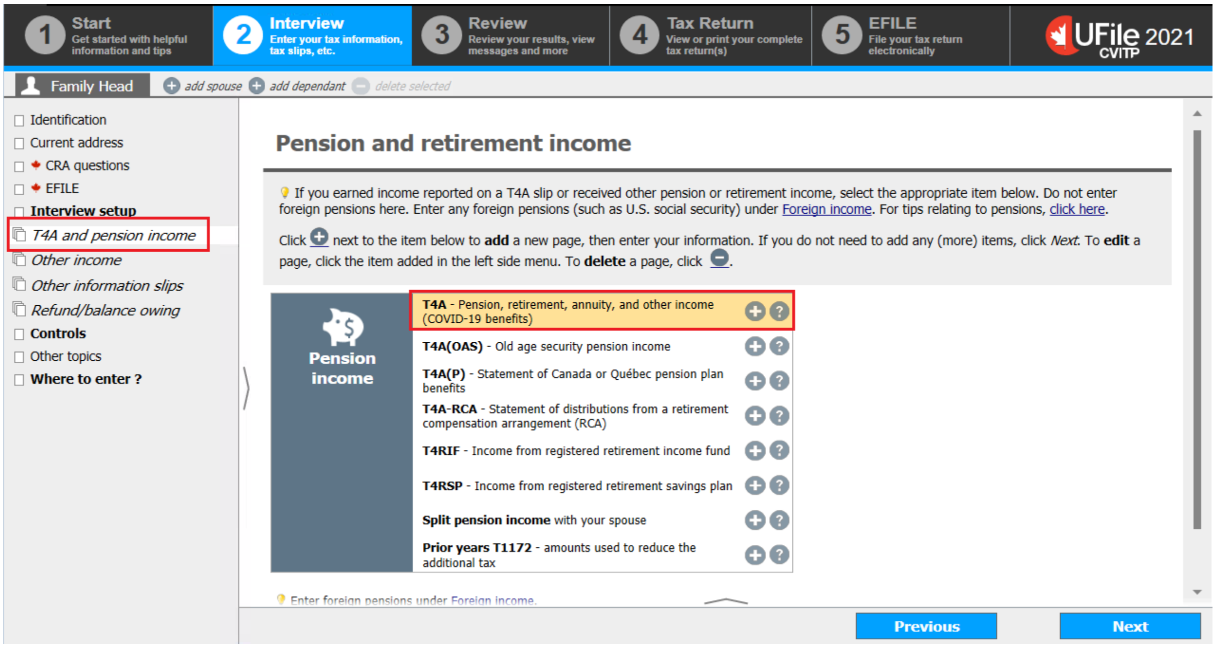
- ☐ Rental property income

Self-employment

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

- o Click the **Interview setup** in the left side menu
- o Click the **+** sign next to **Pension income, other income and split pension income, COVID-19 benefits** from the **Pension** section
- o Click **Next**

Scholarship and bursary income



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.

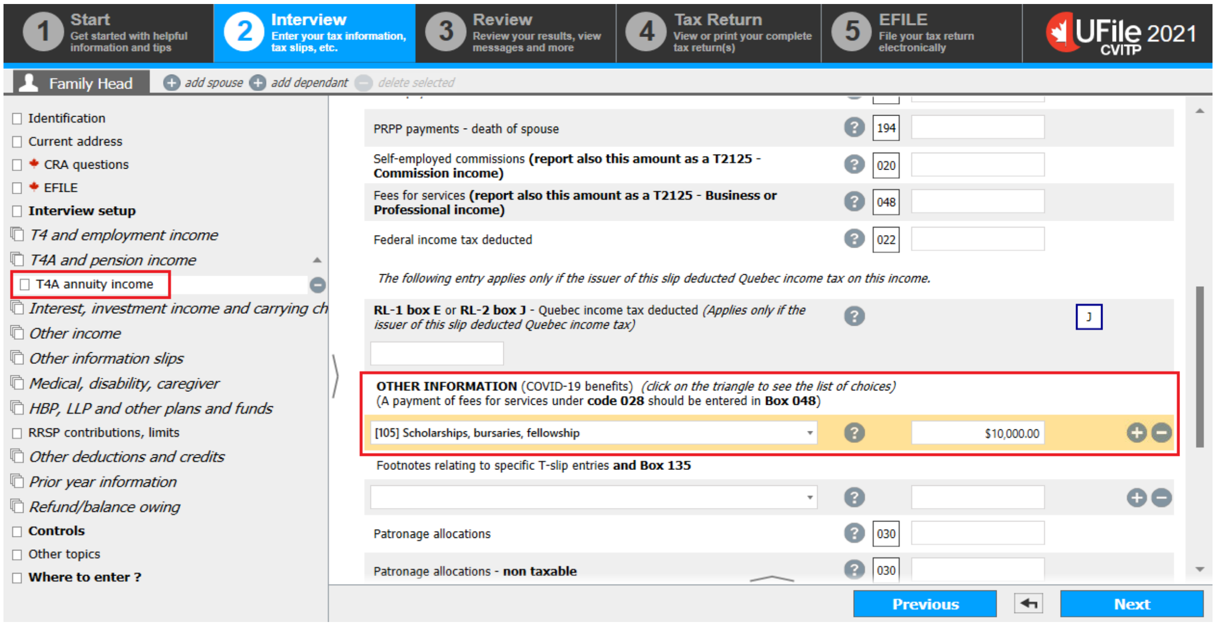
Click ⊕ next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click ⊖.

- **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.

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

Scholarship and bursary income



PRPP payments - death of spouse 194

Self-employed commissions **(report also this amount as a T2125 - Commission income)** 020

Fees for services **(report also this amount as a T2125 - Business or Professional income)** 048

Federal income tax deducted 022

The following entry applies only if the issuer of this slip deducted Quebec income tax on this income.

RL-1 box E or **RL-2 box J** - Quebec income tax deducted *(Applies only if the issuer of this slip deducted Quebec income tax)* J

OTHER INFORMATION (COVID-19 benefits) *(click on the triangle to see the list of choices)*
(A payment of fees for services under **code 028** should be entered in **Box 048**)

[105] Scholarships, bursaries, fellowship $10,000.00

Footnotes relating to specific T-slip entries **and Box 135**

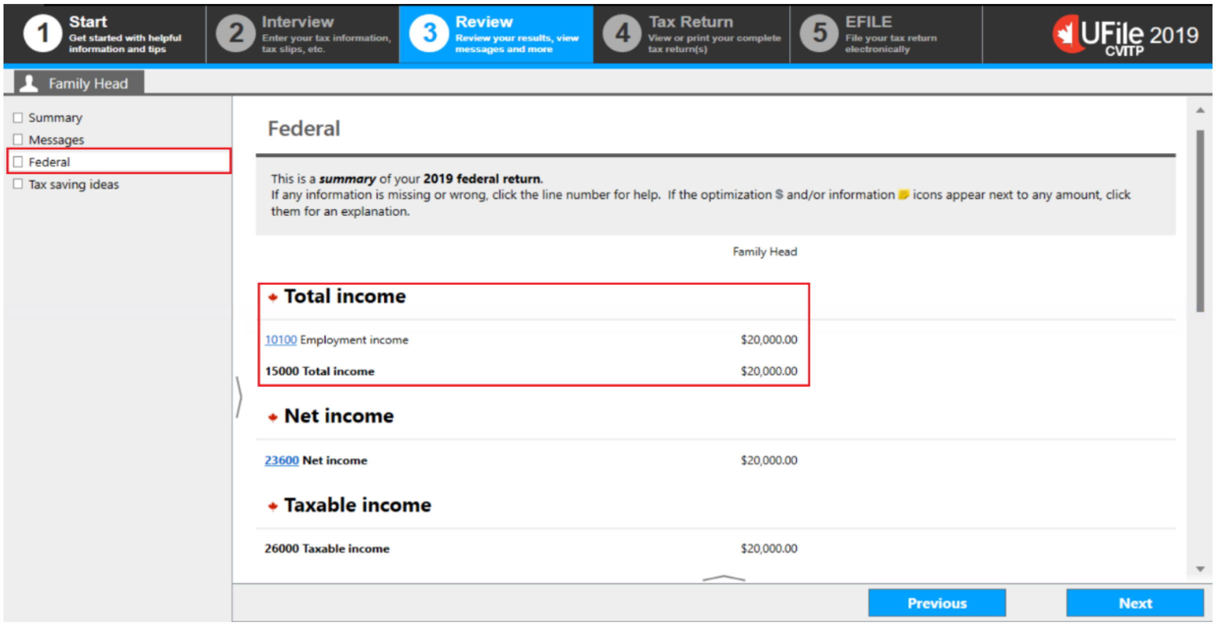
Patronage allocations 030

Patronage allocations - **non taxable** 030

- If you are entering T4A information for a **full-time student**, or a **non-qualifying student**, select the option **[105] Scholarships, bursaries, fellowship** in **OTHER INFORMATION (COVID-19 benefits)**
- For a **part-time student**, select the option **[105] Part-time program scholarships**
- Once the correct option is chosen, enter the amount of the scholarship or bursary received by the student
- Click **Next**

Remember: UFile calculates scholarship income according to what was entered under the **Tuition, education, and textbook amounts** screen.

Example of scholarship and bursary income - Full-time student (results)



Federal

This is a ***summary*** of your **2019 federal return.**
If any information is missing or wrong, click the line number for help. If the optimization $ and/or information icons appear next to any amount, click them for an explanation.

	Family Head
Total income	
10100 Employment income	$20,000.00
15000 Total income	$20,000.00
Net income	
23600 **Net income**	$20,000.00
Taxable income	
26000 Taxable income	$20,000.00

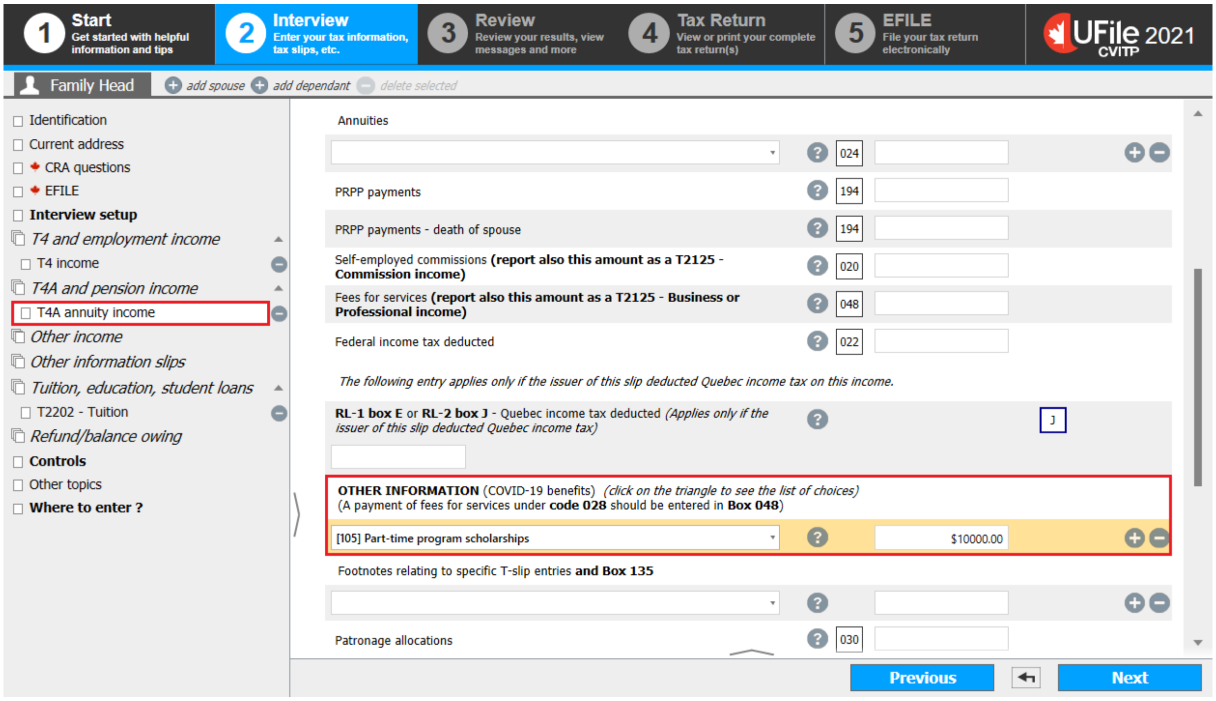
A student comes to you to have their taxes filed. The following information is provided on their slips:

- T4 – Student earned $20,000 of employment income and paid $6,000 in taxes
- T4A – Student received a $10,000 scholarship
- T2202 – Student paid $3,000 in tuition fees for their program

Note: In this example, because the student is **full-time**, UFile does not include the $10,000 scholarship as income. Their total income would be $20,000.

Note: UFile will determine if the scholarship should be included as income depending on whether the student is enrolled full-time, part-time, or considered non-qualifying. In this screenshot, where the student is considered full-time, the scholarship is not taxable and, therefore, is not showing as income.

Scholarship and bursary income - Part-time student



Annuities — 024

PRPP payments — 194

PRPP payments - death of spouse — 194

Self-employed commissions **(report also this amount as a T2125 - Commission income)** — 020

Fees for services **(report also this amount as a T2125 - Business or Professional income)** — 048

Federal income tax deducted — 022

The following entry applies only if the issuer of this slip deducted Quebec income tax on this income.

RL-1 box E or **RL-2 box J** - Quebec income tax deducted *(Applies only if the issuer of this slip deducted Quebec income tax)* — J

OTHER INFORMATION (COVID-19 benefits) *(click on the triangle to see the list of choices)*
(A payment of fees for services under **code 028** should be entered in **Box 048**)

[105] Part-time program scholarships — $10000.00

Footnotes relating to specific T-slip entries **and Box 135**

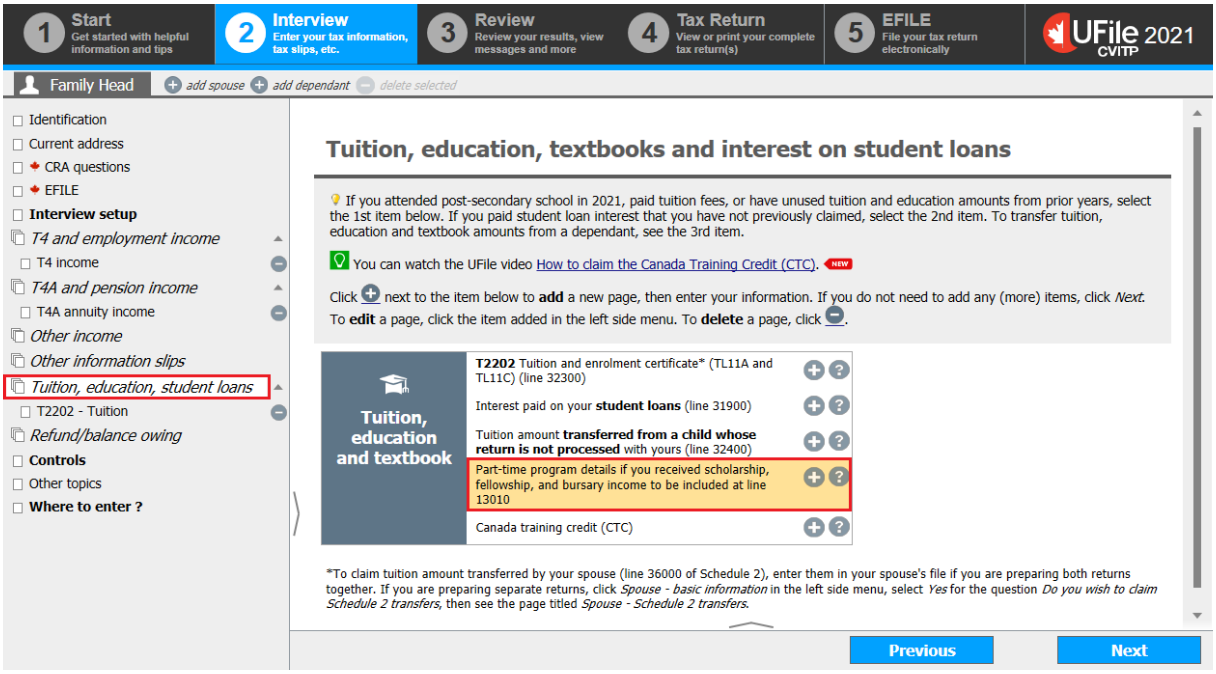
Patronage allocations — 030

Note: This example will use the same income information that was used for the full-time student example.

The following information is provided from the slips:

- T4 – Student earned $20,000 of employment income and paid $6,000 in taxes
- T4A – Student received a $10,000 scholarship
- T2202 – Student paid $3,000 in tuition fees for their program
- Click **T4A and pension income** in the left side menu, then click the **+** sign next to **T4A – Pension, retirement, annuity, and other income (COVID-19 benefits)** from the **Pension income** section
- Select the option **[105] Part-time program scholarships** in **OTHER INFORMATION (COVID-19 benefits)**
- Enter the scholarship amount (for this case, $10,000)
- Click **Next**

Scholarship and bursary income - Part-time student



Tuition, education, textbooks and interest on student loans

If you attended post-secondary school in 2021, paid tuition fees, or have unused tuition and education amounts from prior years, select the 1st item below. If you paid student loan interest that you have not previously claimed, select the 2nd item. To transfer tuition, education and textbook amounts from a dependant, see the 3rd item.

You can watch the UFile video How to claim the Canada Training Credit (CTC).

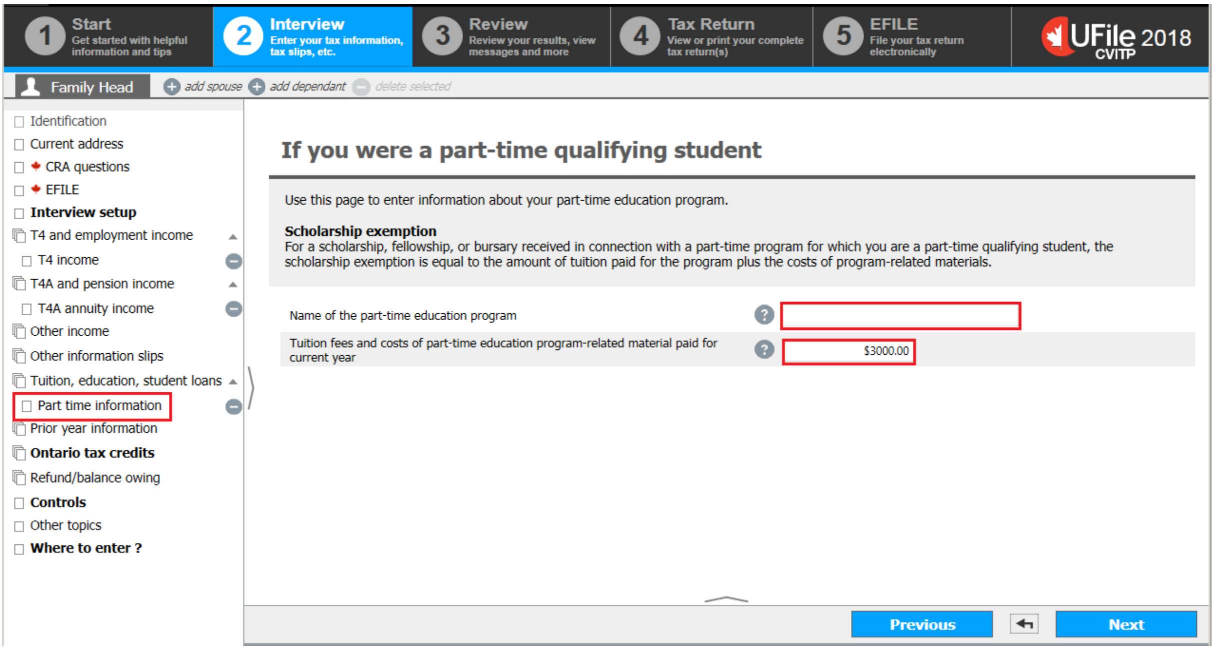
Click ⊕ next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click ⊖.

- **T2202** Tuition and enrolment certificate* (TL11A and TL11C) (line 32300) ⊕ ?
- Interest paid on your **student loans** (line 31900) ⊕ ?
- Tuition amount **transferred from a child whose return is not processed** with yours (line 32400) ⊕ ?
- Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010 ⊕ ?
- Canada training credit (CTC) ⊕ ?

*To claim tuition amount transferred by your spouse (line 36000 of Schedule 2), enter them in your spouse's file if you are preparing both returns together. If you are preparing separate returns, click *Spouse - basic information* in the left side menu, select *Yes* for the question *Do you wish to claim Schedule 2 transfers*, then see the page titled *Spouse - Schedule 2 transfers*.

- Select **Tuition, education, student loans** in the left side menu
- Click the + sign next to **Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010**

Scholarship and bursary income - Part-time student



If you were a part-time qualifying student

Use this page to enter information about your part-time education program.

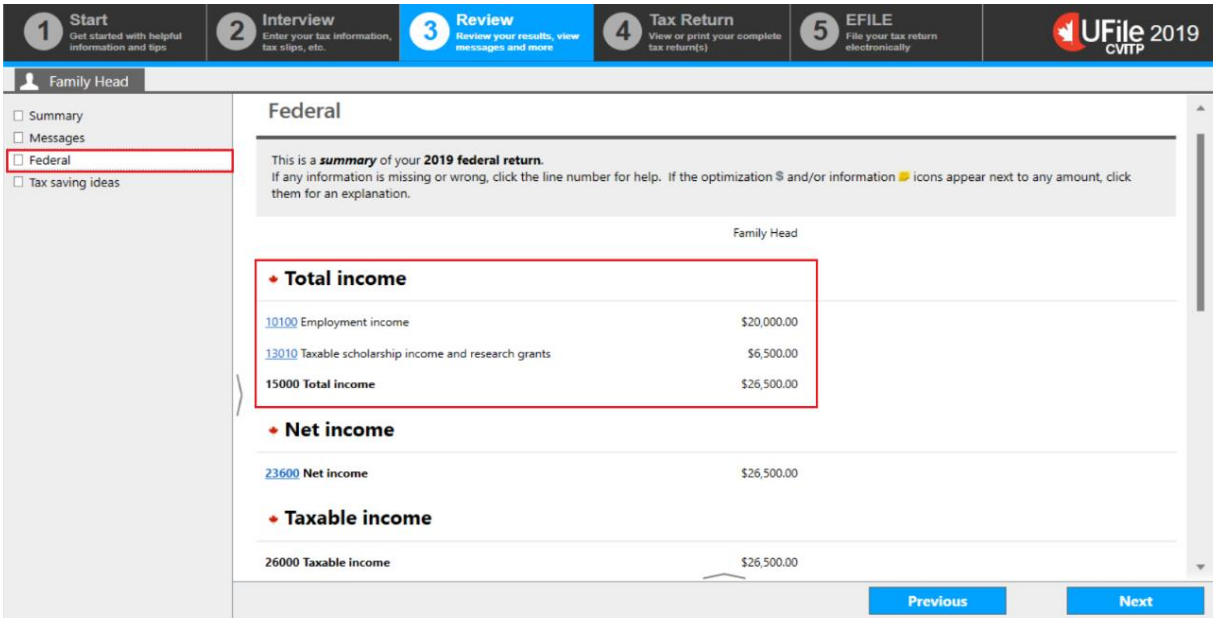
Scholarship exemption
For a scholarship, fellowship, or bursary received in connection with a part-time program for which you are a part-time qualifying student, the scholarship exemption is equal to the amount of tuition paid for the program plus the costs of program-related materials.

Name of the part-time education program

Tuition fees and costs of part-time education program-related material paid for current year $3000.00

- In the **If you were a part-time qualifying student** section, enter the **Name of the part-time education program**
- Enter the **Tuition fees and costs of part-time education program-related material paid for current year** ($3,000)
- Click **Next**

Scholarship and bursary income - Part-time student (results)



Federal

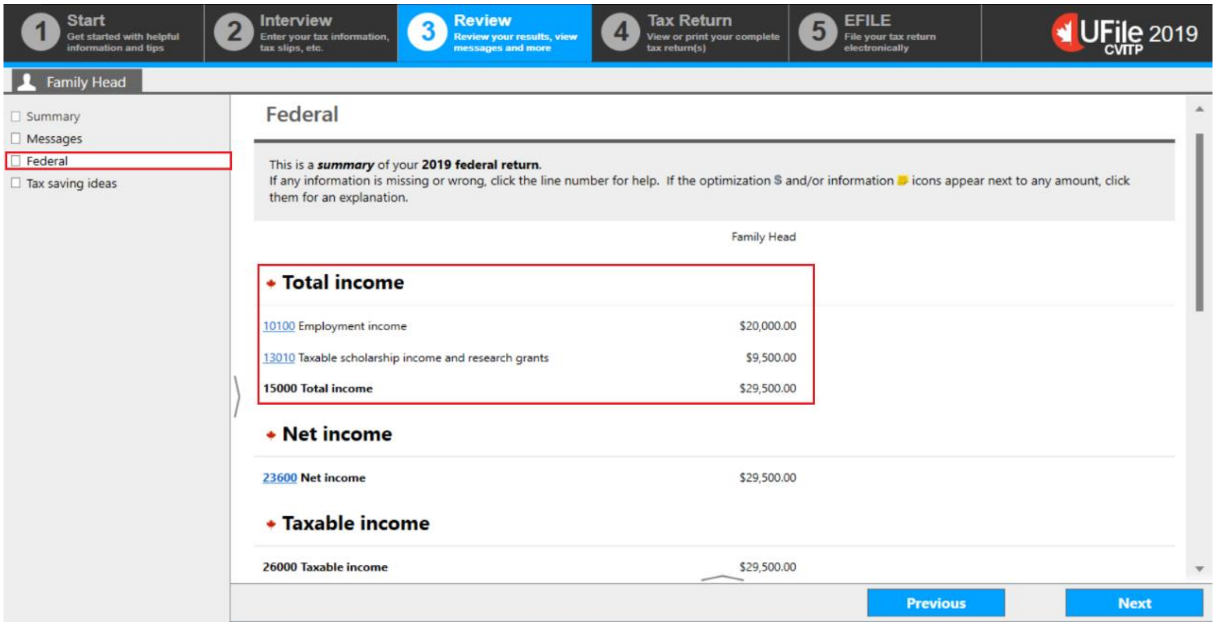
This is a ***summary*** of your **2019 federal return.**
If any information is missing or wrong, click the line number for help. If the optimization $ and/or information icons appear next to any amount, click them for an explanation.

	Family Head
Total income	
10100 Employment income	$20,000.00
13010 Taxable scholarship income and research grants	$6,500.00
15000 Total income	$26,500.00
Net income	
23600 **Net income**	$26,500.00
Taxable income	
26000 Taxable income	$26,500.00

Note: UFile has included part of the $10,000 scholarship in the part-time student's income.

Their total income is $26,500, of which $20,000 is their employment income and $6,500 is from their scholarship. UFile calculated a scholarship exemption of $3,500 (the $500 basic scholarship exemption, plus the $3,000 paid for tuition).

Scholarship and bursary income - Non-qualifying student (results)



Federal

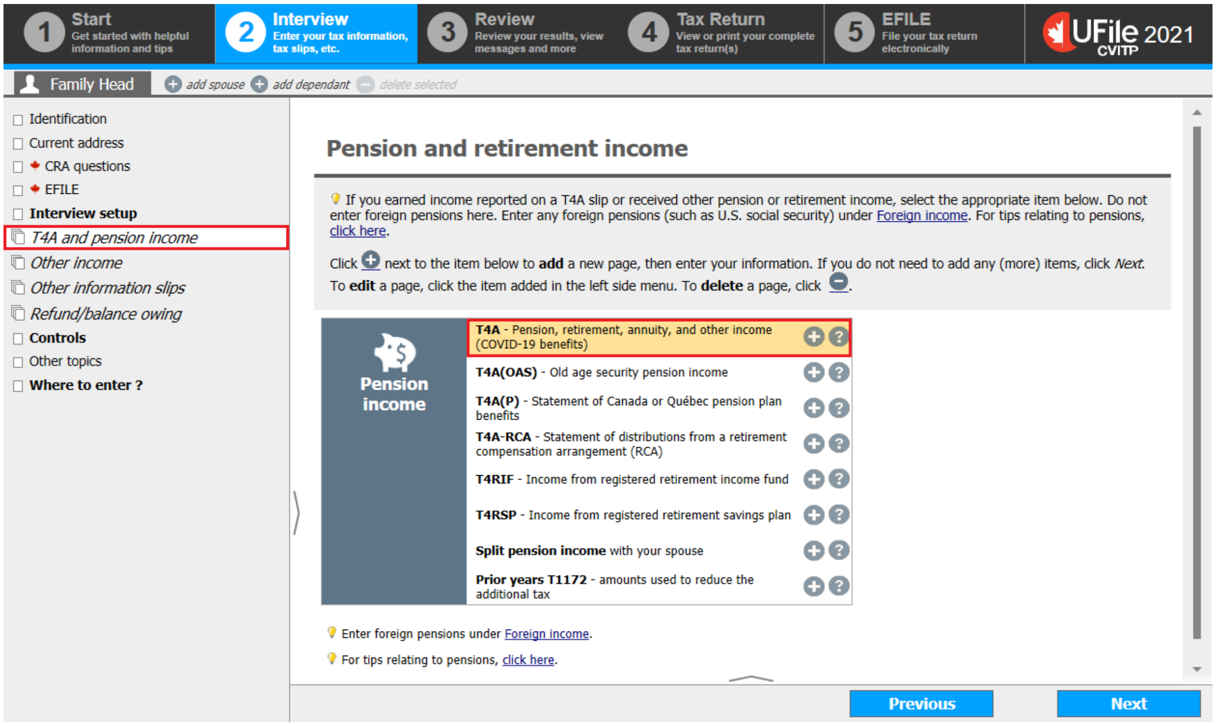
This is a ***summary*** of your **2019 federal return.**
If any information is missing or wrong, click the line number for help. If the optimization $ and/or information icons appear next to any amount, click them for an explanation.

	Family Head
Total income	
10100 Employment income	$20,000.00
13010 Taxable scholarship income and research grants	$9,500.00
15000 Total income	$29,500.00
Net income	
23600 Net income	$29,500.00
Taxable income	
26000 Taxable income	$29,500.00

Individuals who are not qualifying students are only allowed the $500 basic scholarship exemption.

In this example, their total income is $29,500, where $20,000 is from their employment income, and $9,500 is from their scholarship.

Educational assistance payments (EAP)



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 ⊖.

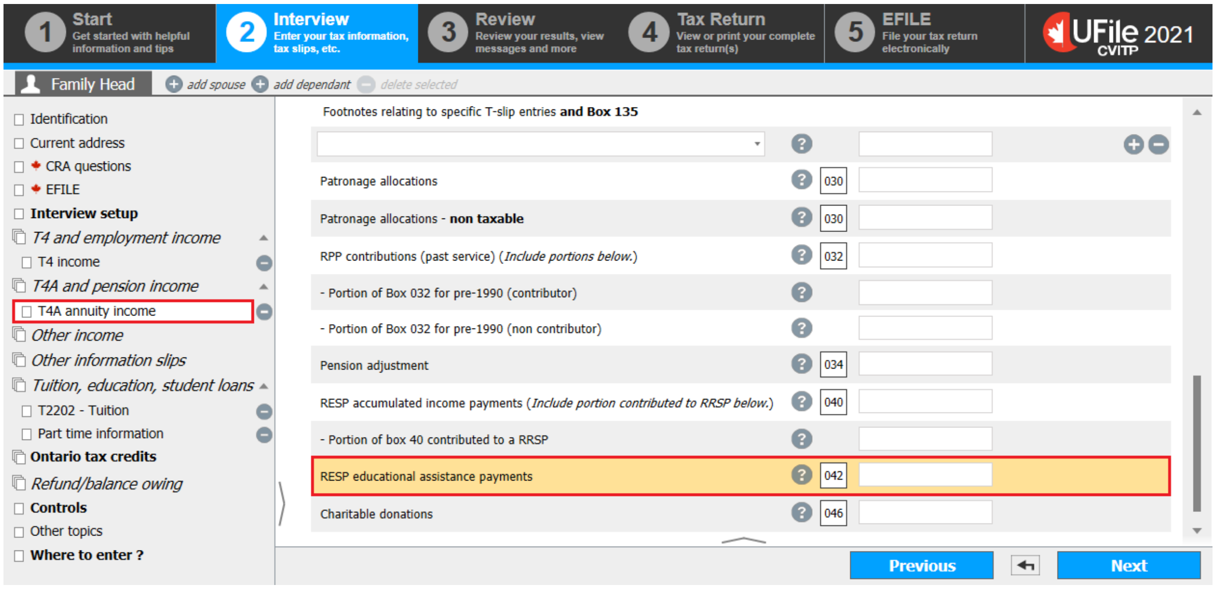
- **T4A** - Pension, retirement, annuity, and other income (COVID-19 benefits)
- **T4A(OAS)** - Old age security pension income
- **T4A(P)** - Statement of Canada or Québec pension plan benefits
- **T4A-RCA** - Statement of distributions from a retirement compensation arrangement (RCA)
- **T4RIF** - 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.

- Click the **Interview setup** in the left side menu, then select **Pension income, other income and split pension income**, **COVID-19 benefits** in the **Pension** section
- Click **Next**
- Click the **T4A and pension income** in the left side menu
- Click the + sign next to **T4A – Pension, retirement, annuity, and other income (COVID-19 benefits)**

Educational assistance payments (EAP)



Footnotes relating to specific T-slip entries **and Box 135**

Patronage allocations 030

Patronage allocations - **non taxable** 030

RPP contributions (past service) (*Include portions below.*) 032

- Portion of Box 032 for pre-1990 (contributor)

- Portion of Box 032 for pre-1990 (non contributor)

Pension adjustment 034

RESP accumulated income payments (*Include portion contributed to RRSP below.*) 040

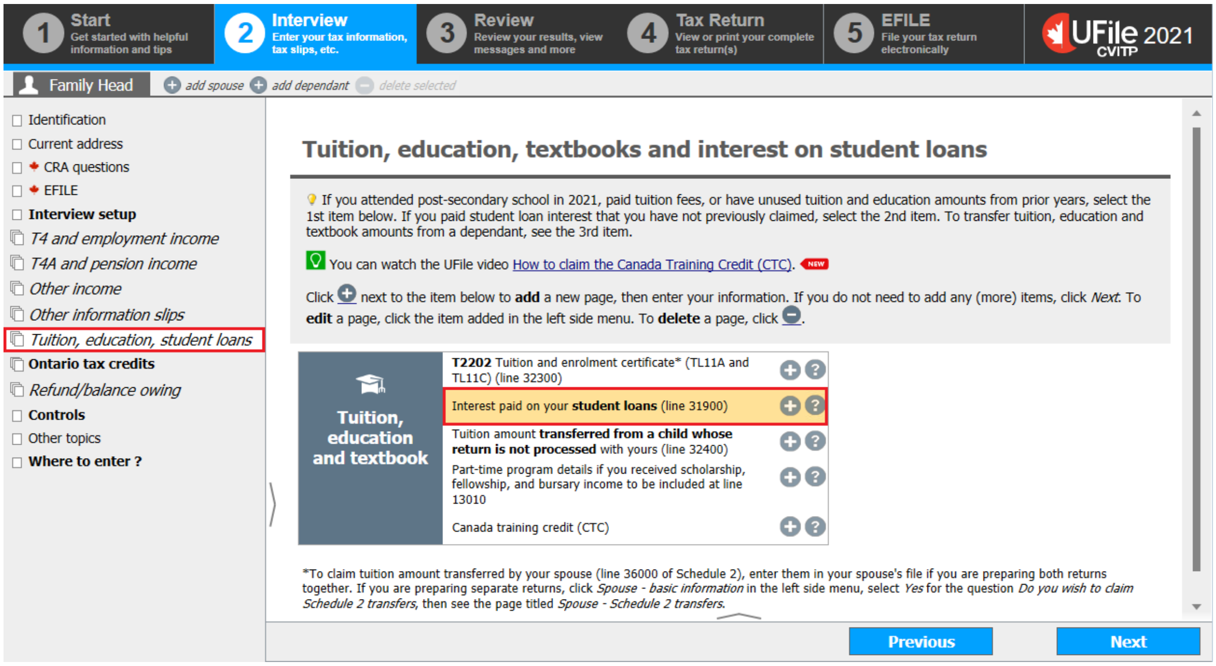
- Portion of box 40 contributed to a RRSP

RESP educational assistance payments 042

Charitable donations 046

- In box **042**, beside **RESP educational assistance payments**, enter the EAP amount from the T4A slip
- Click **Next**

Claiming interest paid on student loans



Tuition, education, textbooks and interest on student loans

If you attended post-secondary school in 2021, paid tuition fees, or have unused tuition and education amounts from prior years, select the 1st item below. If you paid student loan interest that you have not previously claimed, select the 2nd item. To transfer tuition, education and textbook amounts from a dependant, see the 3rd item.

You can watch the UFile video How to claim the Canada Training Credit (CTC). NEW

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 ⊖.

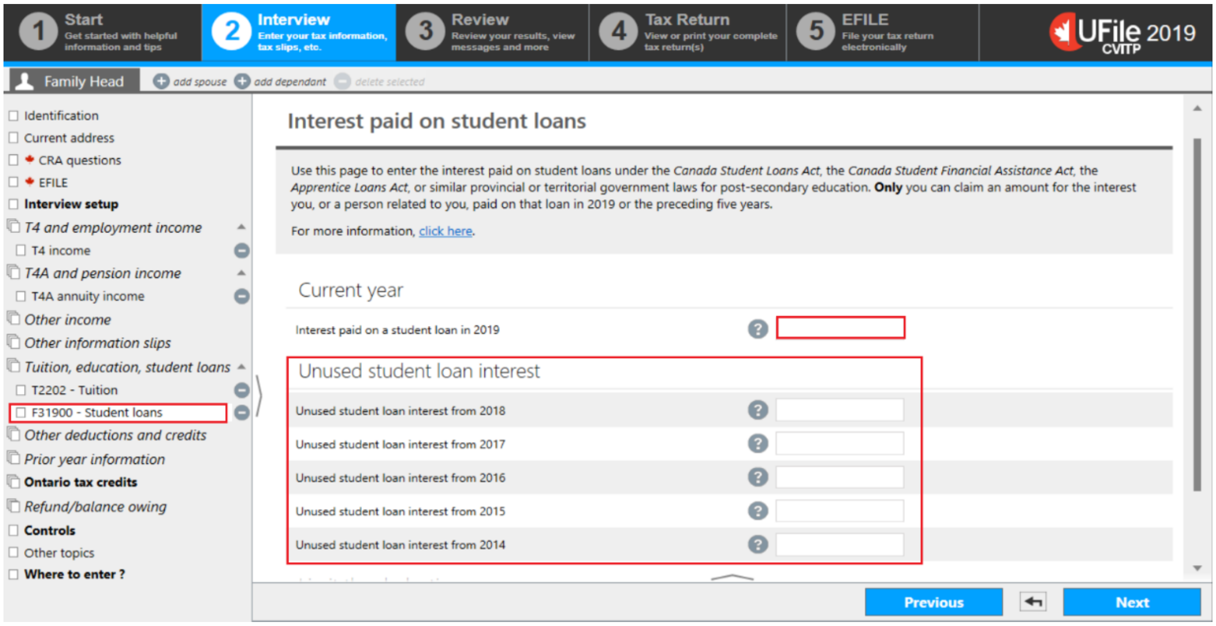
- **T2202** Tuition and enrolment certificate* (TL11A and TL11C) (line 32300)
- Interest paid on your **student loans** (line 31900)
- Tuition amount **transferred from a child whose return is not processed** with yours (line 32400)
- Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010
- Canada training credit (CTC)

*To claim tuition amount transferred by your spouse (line 36000 of Schedule 2), enter them in your spouse's file if you are preparing both returns together. If you are preparing separate returns, click *Spouse - basic information* in the left side menu, select *Yes* for the question *Do you wish to claim Schedule 2 transfers*, then see the page titled *Spouse - Schedule 2 transfers.*

Note: If there is no tax payable for the year the interest is paid, it is advantageous for the student not to claim it on their tax return for that year. This amount can be carried forward and applied on their return for any of the next 5 years.

- Click the **Interview setup** on the left side menu, then proceed to the **Student** section and click **Tuition, education, textbooks, student loans**
- Click **Next**
- Go to the left side menu, then click **Tuition, education, student loans**
- Click the + sign next to **Interest paid on your student loans (line 31900)**

Claiming interest paid on student loans



Interest paid on student loans

Use this page to enter the interest paid on student loans under the *Canada Student Loans Act*, the *Canada Student Financial Assistance Act*, the *Apprentice Loans Act*, or similar provincial or territorial government laws for post-secondary education. **Only** you can claim an amount for the interest you, or a person related to you, paid on that loan in 2019 or the preceding five years.

For more information, click here.

Current year

Interest paid on a student loan in 2019

Unused student loan interest

Unused student loan interest from 2018

Unused student loan interest from 2017

Unused student loan interest from 2016

Unused student loan interest from 2015

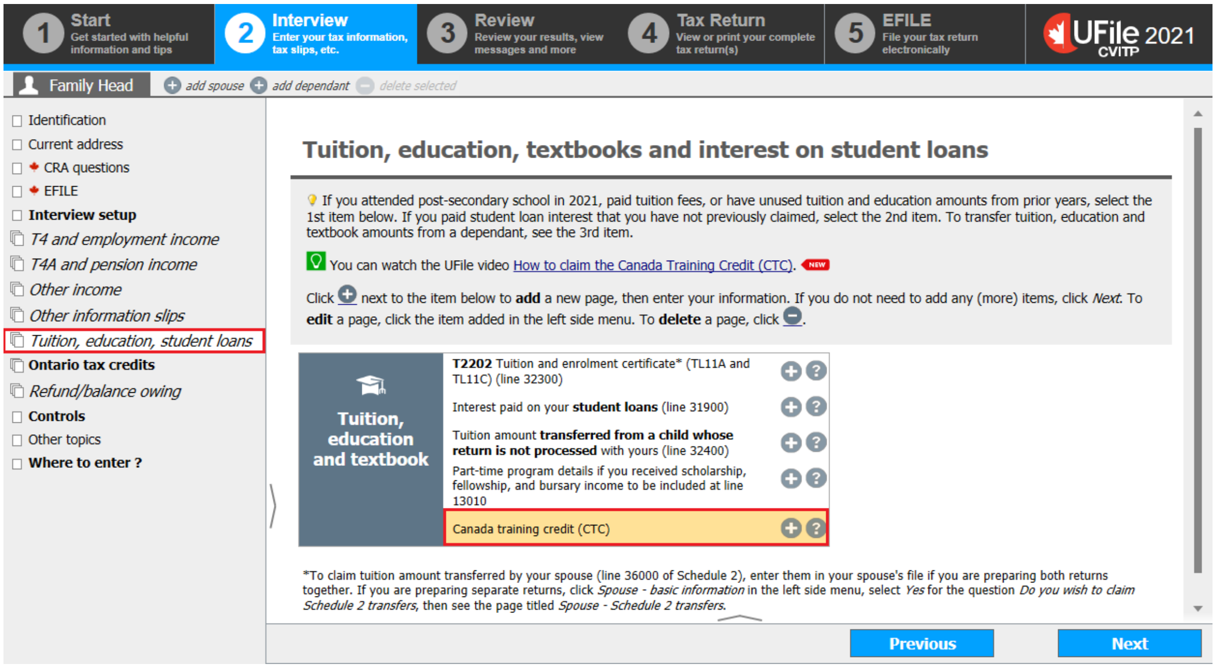
Unused student loan interest from 2014

- Enter the **Interest paid on a student loan** for the current tax year, as well as any **Unused student loan interest** amounts from the 5 preceding years
- Click **Next**

Note: UFile breaks down the interest paid by the year in situations where a student provides receipts for multiple years.

The student **must** keep track of the interest paid and deducted each year as the CRA does not maintain this information.

Claiming the Canada training credit (CTC)



Tuition, education, textbooks and interest on student loans

If you attended post-secondary school in 2021, paid tuition fees, or have unused tuition and education amounts from prior years, select the 1st item below. If you paid student loan interest that you have not previously claimed, select the 2nd item. To transfer tuition, education and textbook amounts from a dependant, see the 3rd item.

You can watch the UFile video How to claim the Canada Training Credit (CTC). NEW

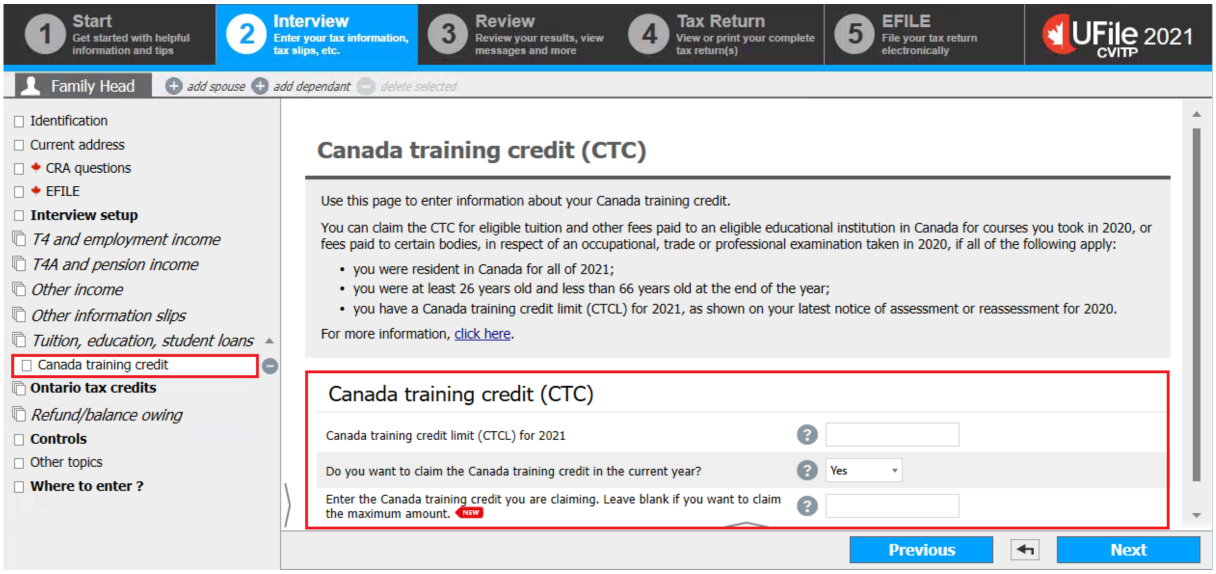
Click ⊕ next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click ⊖.

- **T2202** Tuition and enrolment certificate* (TL11A and TL11C) (line 32300)
- Interest paid on your **student loans** (line 31900)
- Tuition amount **transferred from a child whose return is not processed** with yours (line 32400)
- Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010
- Canada training credit (CTC)

*To claim tuition amount transferred by your spouse (line 36000 of Schedule 2), enter them in your spouse's file if you are preparing both returns together. If you are preparing separate returns, click *Spouse - basic information* in the left side menu, select *Yes* for the question *Do you wish to claim Schedule 2 transfers*, then see the page titled *Spouse - Schedule 2 transfers*.

- From the **Interview setup**, check the box **Tuition, education, textbooks, student loans, and Canada training credit** in the **Student** section
- Click **Next**
- Select **Tuition, education, student loans** from the left side menu
- Click the + sign next to **Canada training credit (CTC)**

Claiming the Canada training credit (CTC)



Canada training credit (CTC)

Use this page to enter information about your Canada training credit.

You can claim the CTC for eligible tuition and other fees paid to an eligible educational institution in Canada for courses you took in 2020, or fees paid to certain bodies, in respect of an occupational, trade or professional examination taken in 2020, if all of the following apply:

- you were resident in Canada for all of 2021;
- you were at least 26 years old and less than 66 years old at the end of the year;
- you have a Canada training credit limit (CTCL) for 2021, as shown on your latest notice of assessment or reassessment for 2020.

For more information, click here.

Canada training credit (CTC)

Canada training credit limit (CTCL) for 2021	
Do you want to claim the Canada training credit in the current year?	Yes
Enter the Canada training credit you are claiming. Leave blank if you want to claim the maximum amount. NEW	

- On the **Canada training credit (CTC)** page, enter the individual's **Canada training credit limit (CTCL) for 2021** from their 2020 Notice of assessment
- Select **Yes** from the dropdown menu for the question **Do you want to claim the Canada training credit in the current year?**
- **Enter the Canada training credit you are claiming. Leave blank if you want to claim the maximum amount.**
- Click **Next**

Example 1: Full-time student (Transferring tuition fees to a parent and Student with a scholarship, transferring tuition fees to a parent)

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	**Elise Morello**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	August 17, 1998
Marital status	Single

Slips included:

- T2202 – Tuition and Enrolment Certificate with the designation for transfer section completed – University Program
- T4A – Statement of Pension, Retirement, Annuity, and Other Income (University of Canada Scholarship)
- T4 – Statement of Remuneration Paid (University Bookstore)
- T4 – Statement of Remuneration Paid (Local City Recreation)

Note: Elise does not have a Canada training credit limit, nor does she have any unused tuition amounts from prior years on her 2020 notice of assessment (NOA).

Situation 1: Transferring tuition fees to a parent

Elise is pursuing a degree at the University of Canada and received a T2202 from the school. She did not receive any scholarships. Elise did not have a job and wants to transfer the maximum allowable amount of her tuition fees to her father. She signed the designation at the bottom of the T2202 for the transfer.

Slip required:

- T2202, Tuition and Enrolment Certificate with the designation for transfer section completed – University Program

Points to remember:

- Claim the tuition fees to transfer or carry forward these credits. Note that a maximum of $5,000 of the federal current year tuition amounts can be transferred from a student, minus any amount the student must use, even if there is still an unclaimed portion
    - Select **Transfer to parent not processed** in the **Treatment of current year unused tuition amount - federal** field
- The maximum allowable amount to be transferred provincially differs from province to province

Situation 2: Student with a scholarship, transferring tuition fees to a parent

Elise achieved high grades in the previous school year. As a result, the University of Canada has awarded her a $6,000 scholarship and issued her a T4A slip. She has also started a part-time job on campus, working for the university's bookstore, and was issued a T4 slip (University Bookstore). Elise is willing to transfer any unused tuition amounts to her father.

Slips required:

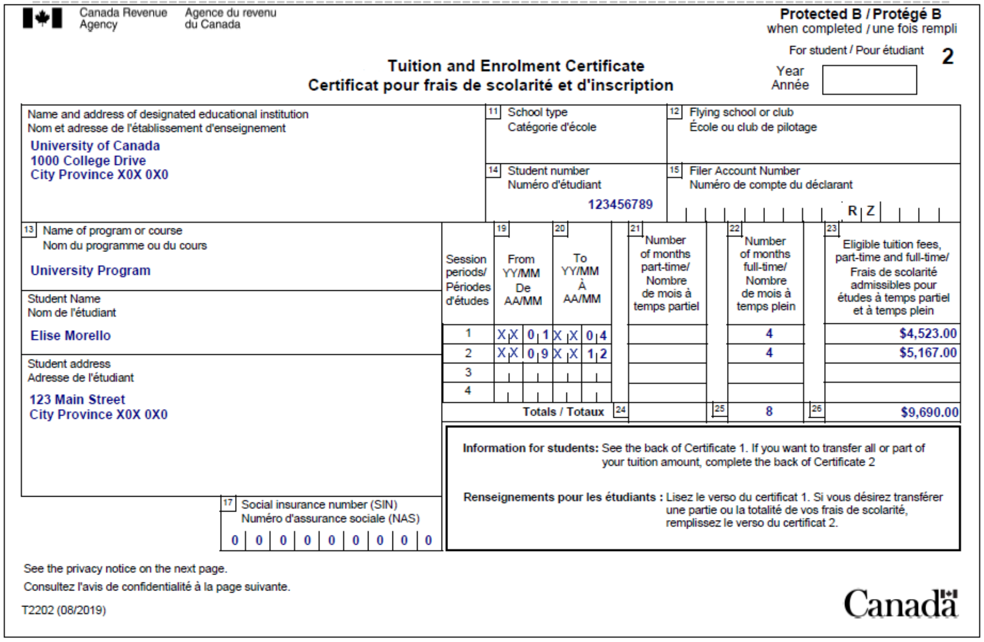
- T2202 – Tuition and Enrolment Certificate with the designation for transfer section completed – University Program
- T4A – Statement of Pension, Retirement, Annuity, and Other Income (University of Canada Scholarship)
- T4 – Statement of Remuneration Paid (University Bookstore)

Points to remember:

- Although Elise is a full-time student, and as such, her scholarship is not taxable, the income still needs to be reported in the UFile software
- To enter the scholarship income, you will need to click the **Interview setup** in the left side menu, click **Pension income, other income and split pension income, COVID-19 benefits** in the **Pension** section, then click **Next**. Click the **+** sign next to **T4A – Pension, retirement, annuity, and other income (COVID-19 benefits)**
- Under **Other information (COVID-19 benefits)**, select **[105] Scholarships, bursaries, fellowship** from the drop-down menu and enter the amount of $6,000
- Claim the tuition fees to transfer or carry forward these credits. Note that the maximum tuition amount that can be transferred from a student is $5,000 (federally), minus any amount the student must use, even if there is still an unclaimed portion
- Select **Transfer to parent not processed** in the **Treatment of current year unused tuition amount - federal** field

Information slips for Elise:

T2202 – Tuition and Enrolment Certificate with the designation for transfer section completed – University Program (Slip 2)



Canada Revenue Agency / Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli

For student / Pour étudiant **2**

Year / Année

Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription

Name and address of designated educational institution / Nom et adresse de l'établissement d'enseignement:
University of Canada
1000 College Drive
City Province X0X 0X0

11 School type / Catégorie d'école

12 Flying school or club / École ou club de pilotage

14 Student number / Numéro d'étudiant: 123456789

15 Filer Account Number / Numéro de compte du déclarant: RZ

13 Name of program or course / Nom du programme ou du cours: University Program

Student Name / Nom de l'étudiant: Elise Morello

Student address / Adresse de l'étudiant:
123 Main Street
City Province X0X 0X0

17 Social insurance number (SIN) / Numéro d'assurance sociale (NAS): 0 0 0 0 0 0 0 0 0

Session periods/ Périodes d'études	19 From YY/MM De AA/MM	20 To YY/MM À AA/MM	21 Number of months part-time/ Nombre de mois à temps partiel	22 Number of months full-time/ Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein
1	XX 01	XX 04		4	$4,523.00
2	XX 09	XX 12		4	$5,167.00
3					
4					
Totals / Totaux			24	25 8	26 $9,690.00

Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2

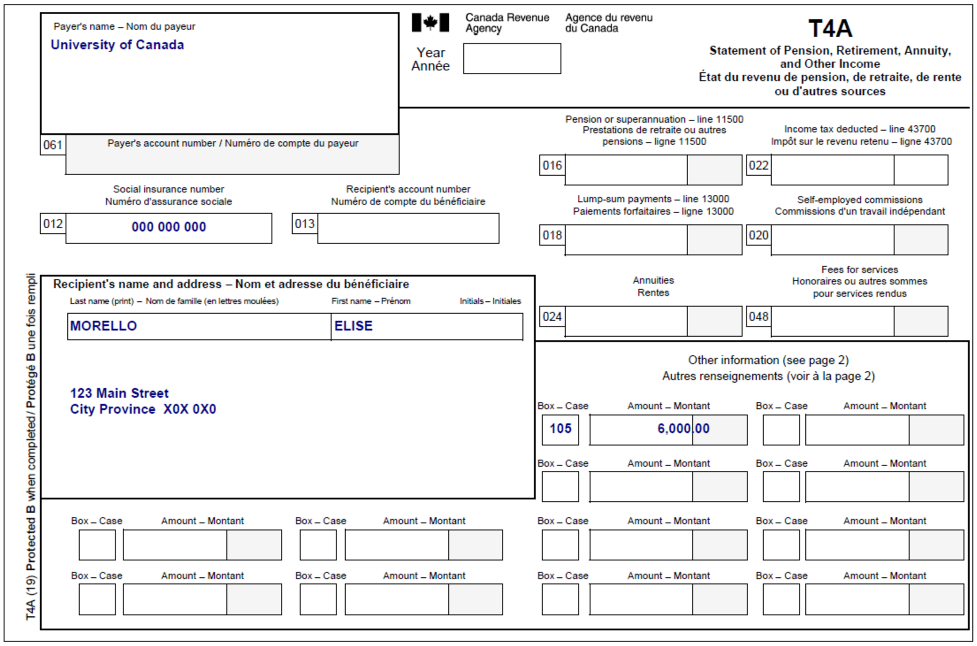
Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page.
Consultez l'avis de confidentialité à la page suivante.

T2202 (08/2019)

Canada

T4A – Statement of Pension, Retirement, Annuity, and Other Income (University of Canada Scholarship)



Payer's name – Nom du payeur: University of Canada

Canada Revenue Agency / Agence du revenu du Canada

Year / Année

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

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

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

013 Recipient's account number / Numéro de compte 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

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): MORELLO
First name – Prénom: ELISE
Initials – Initiales

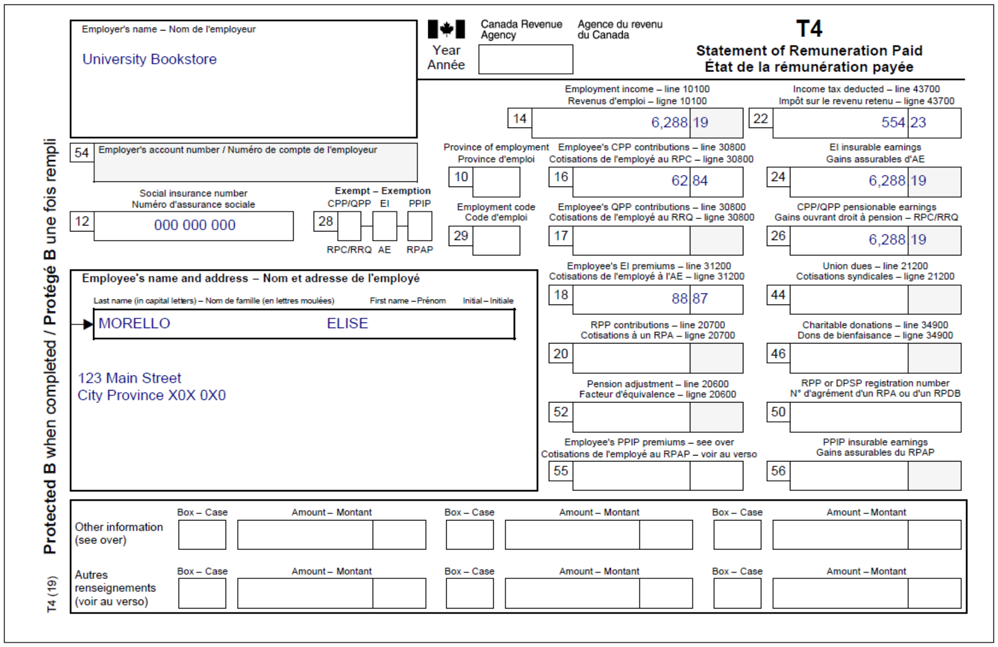
123 Main Street
City Province X0X 0X0

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

Box – Case	Amount – Montant	Box – Case	Amount – Montant
105	6,000.00		

T4A (19) Protected B when completed / Protégé B une fois rempli

T4 – Statement of Remuneration Paid (University Bookstore)



Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année:

Employer's name – Nom de l'employeur: University Bookstore

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)

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées): MORELLO
First name – Prénom: ELISE
Initial – Initiale:

123 Main Street
City Province X0X 0X0

10 Province of employment / Province d'emploi:

29 Employment code / Code d'emploi:

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100: 6,288.19

22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700: 554.23

16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800: 62.84

24 EI insurable earnings / Gains assurables d'AE: 6,288.19

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: 6,288.19

18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200: 88.87

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) / Autres renseignements (voir au verso):

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

T4 (19)

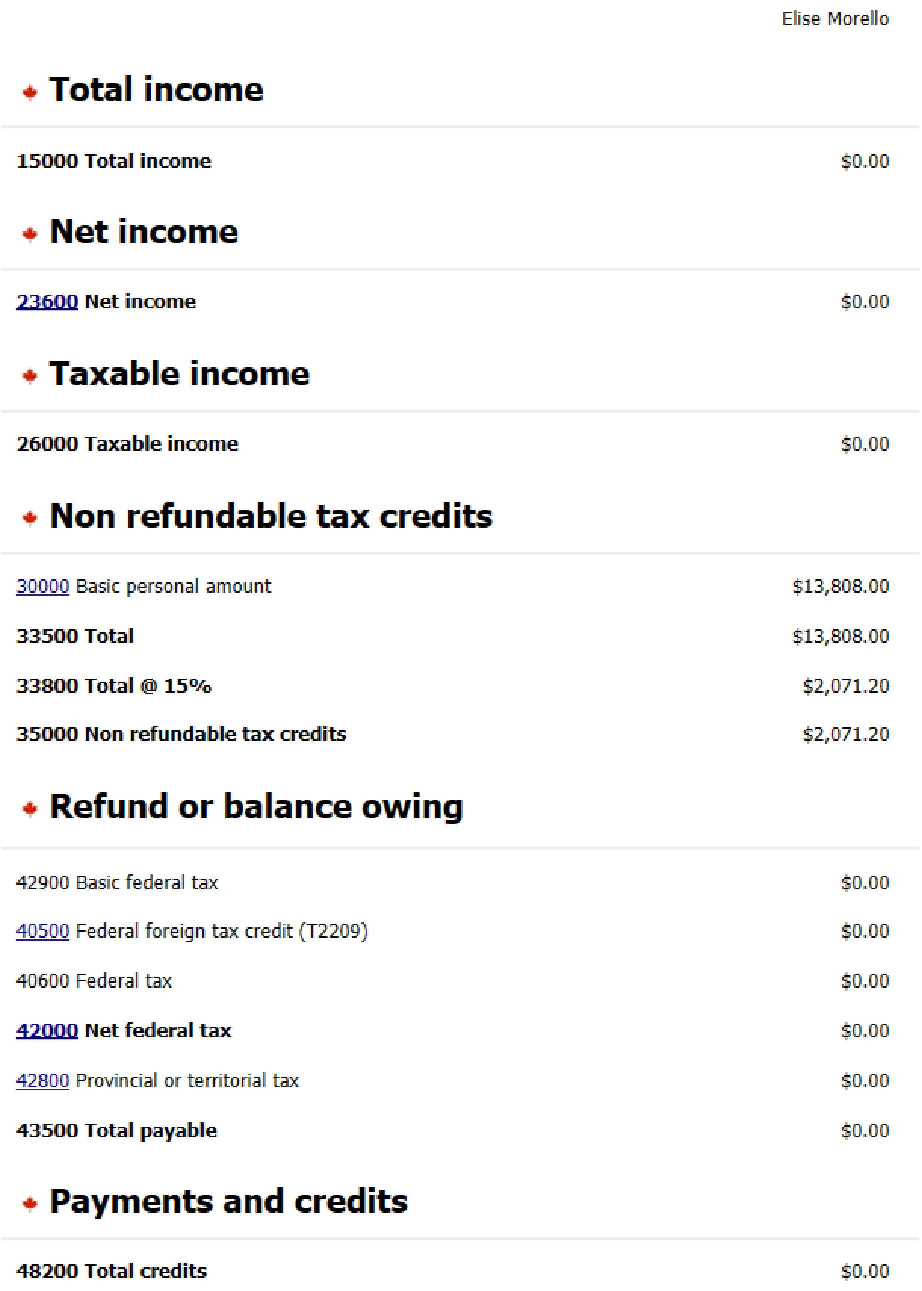
Protected B when completed / Protégé B une fois rempli

Solution 1: Full-time student (Transferring tuition fees to a parent and Student with a scholarship, transferring tuition fees to a parent)

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.

Situation 1: Transferring tuition fees to a parent



Elise Morello

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

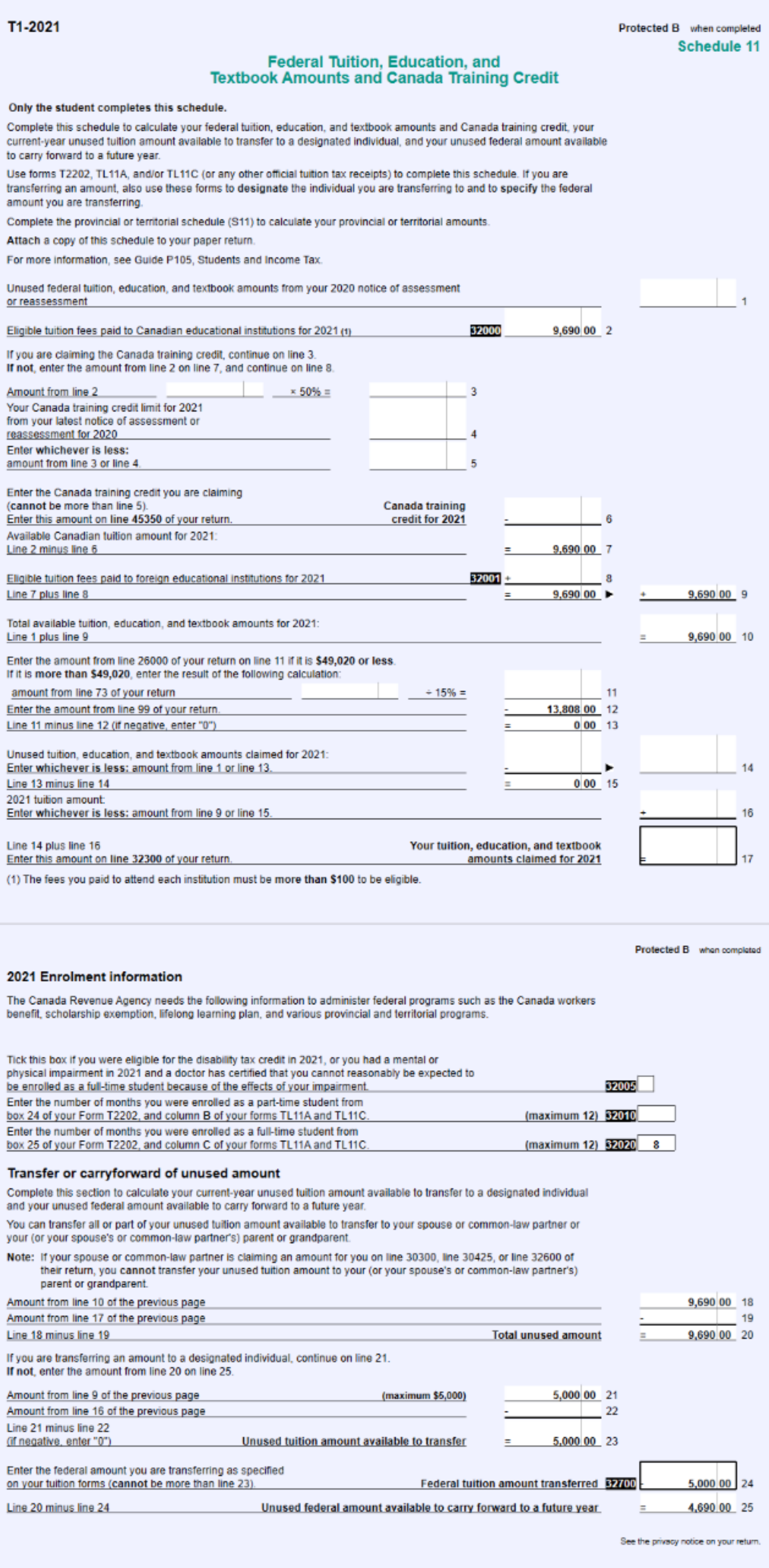
Refund or balance owing

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

Situation 1: Schedule 11, Federal Tuition, Education, and Textbook Amounts



T1-2021

Protected B when completed

Schedule 11

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

Only the student completes this schedule.

Complete this schedule to calculate your federal tuition, education, and textbook amounts and Canada training credit, your current-year unused tuition amount available to transfer to a designated individual, and your unused federal amount available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the federal amount you are transferring.

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

Attach a copy of this schedule to your paper return.

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

Unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment					1
Eligible tuition fees paid to Canadian educational institutions for 2021 (1)	32000	9,690 00	2		

If you are claiming the Canada training credit, continue on line 3.
If not, enter the amount from line 2 on line 7, and continue on line 8.

Amount from line 2		× 50% =		3		
Your Canada training credit limit for 2021 from your latest notice of assessment or reassessment for 2020				4		
Enter **whichever is less:** amount from line 3 or line 4.				5		
Enter the Canada training credit you are claiming (**cannot** be more than line 5). Enter this amount on line **45350** of your return.	**Canada training credit for 2021**		-	6		
Available Canadian tuition amount for 2021: Line 2 minus line 6			= 9,690 00	7		
Eligible tuition fees paid to foreign educational institutions for 2021	32001		+	8		
Line 7 plus line 8			= 9,690 00	▶	+ 9,690 00	9
Total available tuition, education, and textbook amounts for 2021: Line 1 plus line 9					= 9,690 00	10

Enter the amount from line 26000 of your return on line 11 if it is **$49,020 or less**.
If it is **more than $49,020**, enter the result of the following calculation:

amount from line 73 of your return		÷ 15% =		11		
Enter the amount from line 99 of your return.			- 13,808 00	12		
Line 11 minus line 12 (if negative, enter "0")			= 0 00	13		
Unused tuition, education, and textbook amounts claimed for 2021: Enter **whichever is less:** amount from line 1 or line 13.			-	▶		14
Line 13 minus line 14			= 0 00	15		
2021 tuition amount: Enter **whichever is less:** amount from line 9 or line 15.					+	16
Line 14 plus line 16 Enter this amount on line **32300** of your return.	**Your tuition, education, and textbook amounts claimed for 2021**				=	17

(1) The fees you paid to attend each institution must be **more than $100** to be eligible.

Protected B when completed

2021 Enrolment information

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

Tick this box if you were eligible for the disability tax credit in 2021, or you had a mental or physical impairment in 2021 and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.		32005	☐
Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202, and column B of your forms TL11A and TL11C.	(maximum 12)	32010	
Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202, and column C of your forms TL11A and TL11C.	(maximum 12)	32020	8

Transfer or carryforward of unused amount

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your unused tuition amount available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

Note: If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425, or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

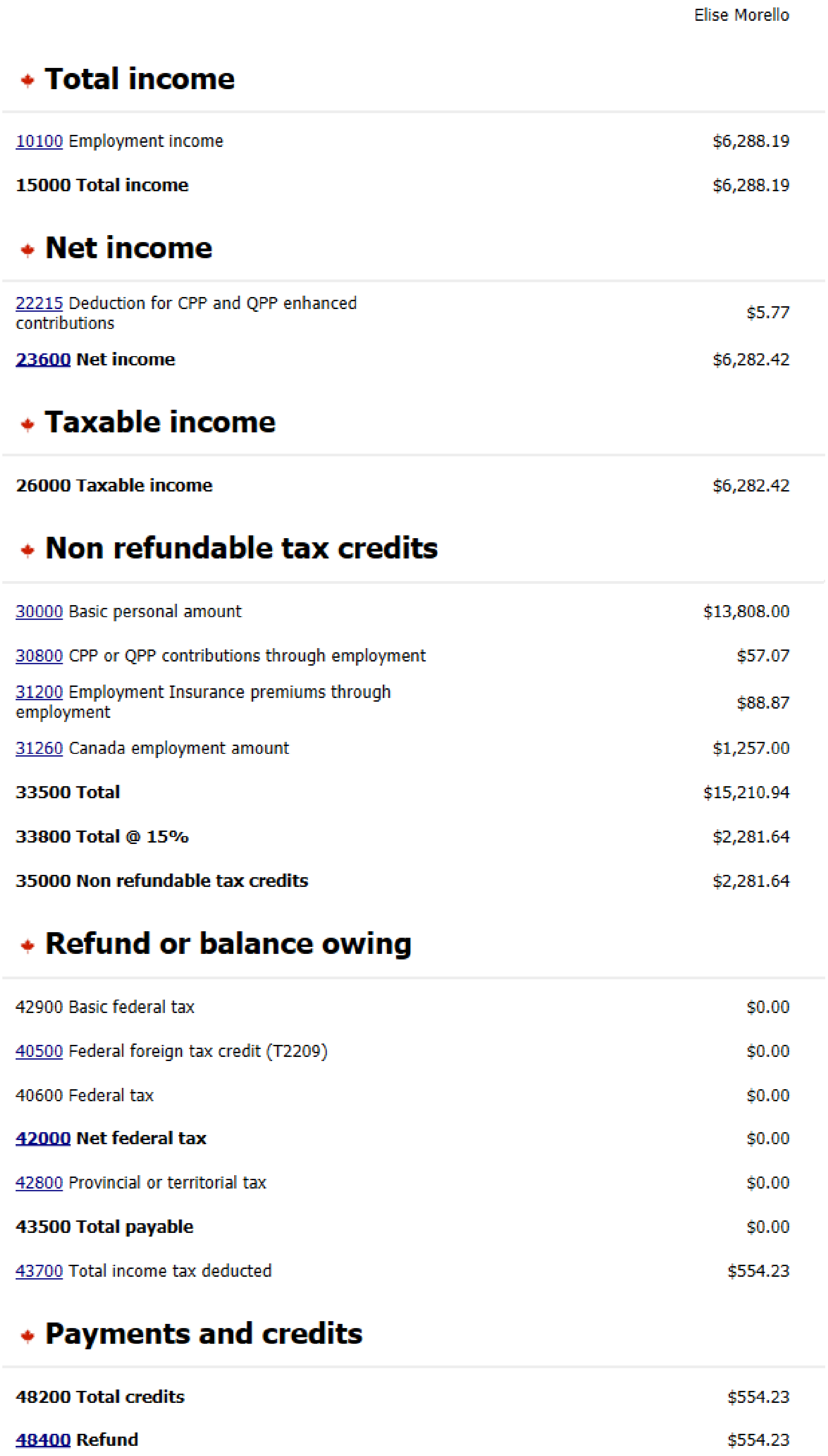
Amount from line 10 of the previous page		9,690 00	18
Amount from line 17 of the previous page		-	19
Line 18 minus line 19	**Total unused amount**	= 9,690 00	20

If you are transferring an amount to a designated individual, continue on line 21.
If not, enter the amount from line 20 on line 25.

Amount from line 9 of the previous page	**(maximum $5,000)**	5,000 00	21		
Amount from line 16 of the previous page		-	22		
Line 21 minus line 22 (if negative, enter "0")	**Unused tuition amount available to transfer**	= 5,000 00	23		
Enter the federal amount you are transferring as specified on your tuition forms (**cannot** be more than line 23).	**Federal tuition amount transferred** 32700			- 5,000 00	24
Line 20 minus line 24	**Unused federal amount available to carry forward to a future year**			= 4,690 00	25

See the privacy notice on your return.

Situation 2: Student with a scholarship, transferring tuition fees to a parent



Elise Morello

Total income

10100 Employment income	$6,288.19
15000 Total income	$6,288.19

Net income

22215 Deduction for CPP and QPP enhanced contributions	$5.77
23600 Net income	$6,282.42

Taxable income

26000 Taxable income	$6,282.42

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$57.07
31200 Employment Insurance premiums through employment	$88.87
31260 Canada employment amount	$1,257.00
33500 Total	$15,210.94
33800 Total @ 15%	$2,281.64
35000 Non refundable tax credits	$2,281.64

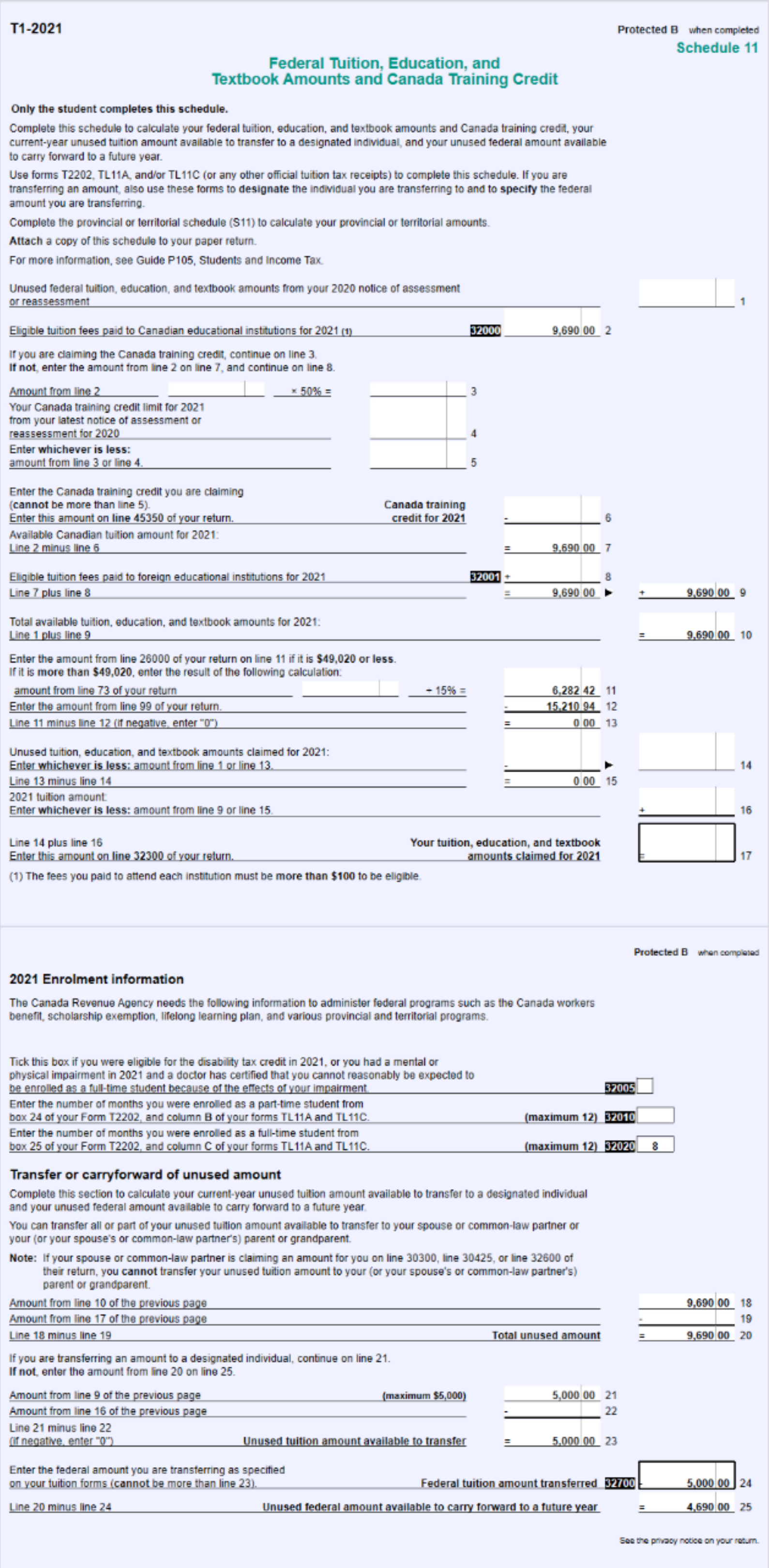
Refund or balance owing

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	$554.23

Payments and credits

48200 Total credits	$554.23
48400 Refund	$554.23

Situation 2: Schedule 11, Federal Tuition, Education, and Textbook Amounts



T1-2021

Protected B when completed

Schedule 11

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

Only the student completes this schedule.

Complete this schedule to calculate your federal tuition, education, and textbook amounts and Canada training credit, your current-year unused tuition amount available to transfer to a designated individual, and your unused federal amount available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the federal amount you are transferring.

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

Attach a copy of this schedule to your paper return.

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

Unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment 1

Eligible tuition fees paid to Canadian educational institutions for 2021 (1) 32000 9,690 00 2

If you are claiming the Canada training credit, continue on line 3.
If not, enter the amount from line 2 on line 7, and continue on line 8.

Amount from line 2 × 50% = 3

Your Canada training credit limit for 2021 from your latest notice of assessment or reassessment for 2020 4

Enter **whichever is less:** amount from line 3 or line 4. 5

Enter the Canada training credit you are claiming (**cannot** be more than line 5). Enter this amount on **line 45350** of your return. **Canada training credit for 2021** - 6

Available Canadian tuition amount for 2021: Line 2 minus line 6 = 9,690 00 7

Eligible tuition fees paid to foreign educational institutions for 2021 32001 + 8

Line 7 plus line 8 = 9,690 00 ▶ + 9,690 00 9

Total available tuition, education, and textbook amounts for 2021: Line 1 plus line 9 = 9,690 00 10

Enter the amount from line 26000 of your return on line 11 if it is **$49,020 or less**.
If it is **more than $49,020**, enter the result of the following calculation:

amount from line 73 of your return ÷ 15% = 6,282 42 11

Enter the amount from line 99 of your return. - 15,210 94 12

Line 11 minus line 12 (if negative, enter "0") = 0 00 13

Unused tuition, education, and textbook amounts claimed for 2021: Enter **whichever is less:** amount from line 1 or line 13. - ▶ 14

Line 13 minus line 14 = 0 00 15

2021 tuition amount: Enter **whichever is less:** amount from line 9 or line 15. + 16

Line 14 plus line 16 Enter this amount on **line 32300** of your return. **Your tuition, education, and textbook amounts claimed for 2021** = 17

(1) The fees you paid to attend each institution must be **more than $100** to be eligible.

Protected B when completed

2021 Enrolment information

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

Tick this box if you were eligible for the disability tax credit in 2021, or you had a mental or physical impairment in 2021 and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment. 32005 ☐

Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202, and column B of your forms TL11A and TL11C. **(maximum 12)** 32010

Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202, and column C of your forms TL11A and TL11C. **(maximum 12)** 32020 8

Transfer or carryforward of unused amount

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your unused tuition amount available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

Note: If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425, or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 10 of the previous page 9,690 00 18

Amount from line 17 of the previous page - 19

Line 18 minus line 19 **Total unused amount** = 9,690 00 20

If you are transferring an amount to a designated individual, continue on line 21.
If not, enter the amount from line 20 on line 25.

Amount from line 9 of the previous page **(maximum $5,000)** 5,000 00 21

Amount from line 16 of the previous page - 22

Line 21 minus line 22 (if negative, enter "0") **Unused tuition amount available to transfer** = 5,000 00 23

Enter the federal amount you are transferring as specified on your tuition forms (**cannot** be more than line 23). **Federal tuition amount transferred** 32700 - 5,000 00 24

Line 20 minus line 24 **Unused federal amount available to carry forward to a future year** = 4,690 00 25

See the privacy notice on your return.

Example 2: Part-time student

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	**Antoine Grey**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	August 17, 1980
Marital status	Single

Slips required:

- T4A – Statement of Pension, Retirement, Annuity, and Other Income (University of Canada Scholarship)
- T2202 – Tuition and Enrolment Certificate with the designation for transfer section completed – University Program
- T4 – Statement of Remuneration Paid (Foodock Co.)

Antoine is working and pursuing a part-time degree at the University of Canada and received a T2202 from the school. He received a scholarship from the University of Canada. Antoine is working full time and does not wish to transfer his tuition fees.

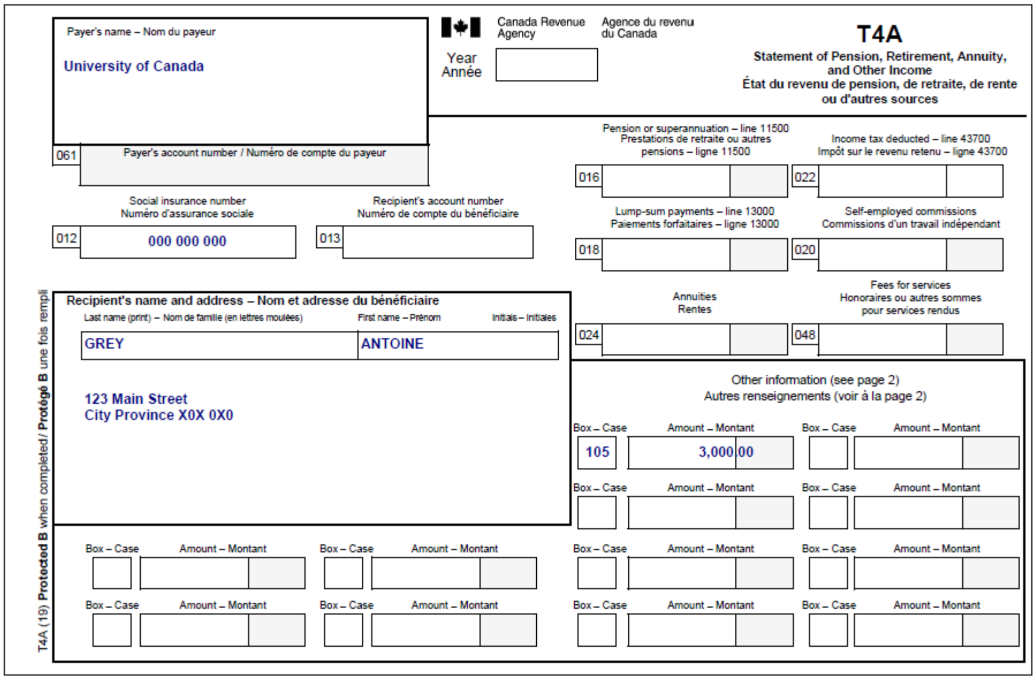
Note: Antoine has accumulated $250 towards his 2021 Canada training credit limit (CTCL) and does not have any unused tuition amounts from prior years on his 2020 notice of assessment (NOA). He also wishes to claim $300 on program-related material he paid for during his part-time degree.

Points to remember:

- Claim the tuition amounts to determine how much of the credit Antoine needs to use for the current year and how much he is able to carry forward to a future year
- Remember to enter the program related material of $300:
  - Select **Tuition, education, student loans** from the left side menu and click the **+** sign next to **Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010**
  - Enter the **Name of the part-time education** program
  - Add the amount paid for tuition shown on the T2202 and the cost of materials. Enter the result in **Tuition fees and costs of part-time education program-related material paid for current year**
- To claim the scholarship income, you will need to click the **Interview setup** in the left side menu, click **Pension income, other income and split pension income, COVID-19 benefits** in the **Pension** section, then click **Next**. Click the **+** sign next to **T4A – Pension, retirement, annuity, and other income (COVID-19 benefits)**
- Under **OTHER INFORMATION (COVID-19 benefits)**, select **[105] Part-time program scholarships** from the drop-down menu and enter the amount of $3,000

Information slips for Antoine:

T4A – Statement of Pension, Retirement, Annuity, and Other Income (University of Canada Scholarship)



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:

Payer's name – Nom du payeur: University of Canada

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

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

013 Recipient's account number / Numéro de compte 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:

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): GREY
First name – Prénom: ANTOINE
Initials – Initiales:

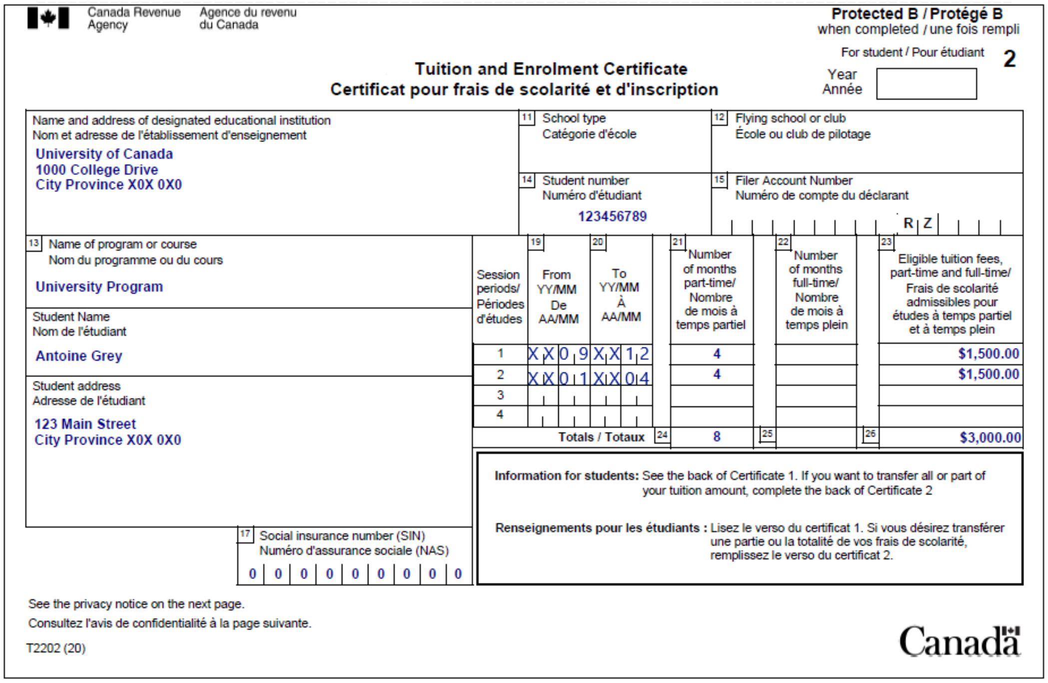
123 Main Street
City Province X0X 0X0

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

Box – Case	Amount – Montant
105	3,000.00

T4A (19) **Protected B** when completed/ **Protégé B** une fois rempli

T2202-Tuition and Enrolment Certificate – University Program



Canada Revenue Agency / Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli

For student / Pour étudiant **2**

Year / Année:

Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription

Name and address of designated educational institution / Nom et adresse de l'établissement d'enseignement:
University of Canada
1000 College Drive
City Province X0X 0X0

11 School type / Catégorie d'école:

12 Flying school or club / École ou club de pilotage:

14 Student number / Numéro d'étudiant: 123456789

15 Filer Account Number / Numéro de compte du déclarant: RZ

13 Name of program or course / Nom du programme ou du cours: University Program

Student Name / Nom de l'étudiant: Antoine Grey

Student address / Adresse de l'étudiant:
123 Main Street
City Province X0X 0X0

17 Social insurance number (SIN) / Numéro d'assurance sociale (NAS): 0 0 0 0 0 0 0 0 0

Session periods/ Périodes d'études	19 From YY/MM De AA/MM	20 To YY/MM À AA/MM	21 Number of months part-time/ Nombre de mois à temps partiel	22 Number of months full-time/ Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein
1	XX09	XX12	4		$1,500.00
2	XX01	XX04	4		$1,500.00
3					
4					
Totals / Totaux			24 8	25	26 $3,000.00

Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2

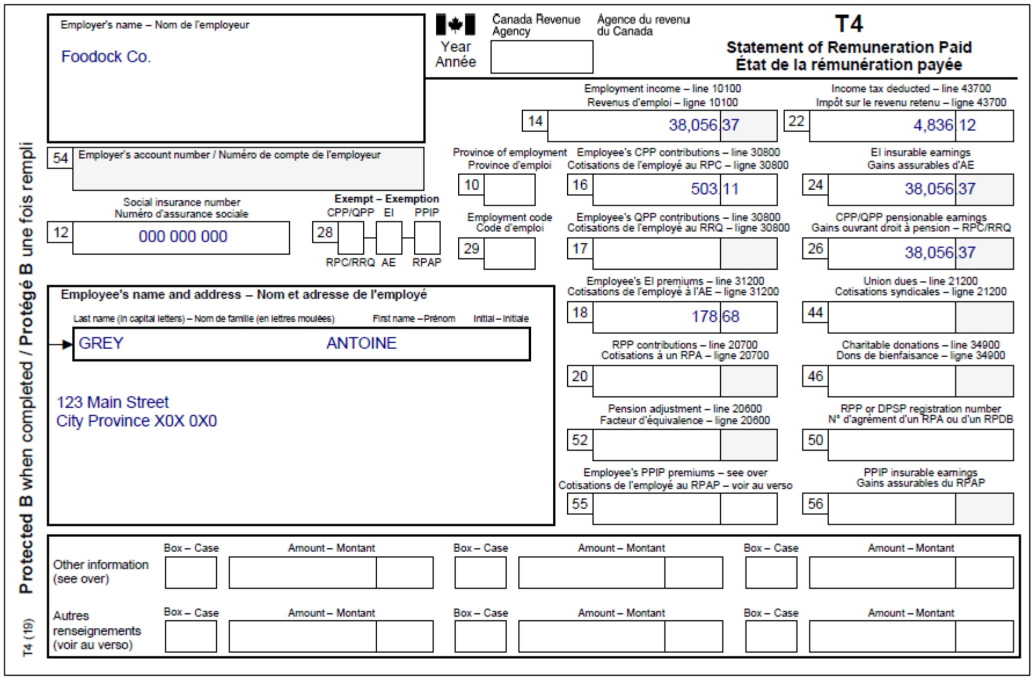
Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page.
Consultez l'avis de confidentialité à la page suivante.

T2202 (20)

Canada

T4 – Statement of Remuneration Paid (Foodock Co.)



Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année:

Employer's name – Nom de l'employeur: Foodock Co.

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 – RPC/RRQ ☐ EI – AE ☐ PPIP – RPAP ☐

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

123 Main Street
City Province X0X 0X0

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100: 38,056 37

22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700: 4,836 12

10 Province of employment / Province d'emploi:

16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800: 503 11

24 EI insurable earnings / Gains assurables d'AE: 38,056 37

29 Employment code / Code d'emploi:

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: 38,056 37

18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200: 178 68

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:

	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
Other information (see over)						
Autres renseignements (voir au verso)						

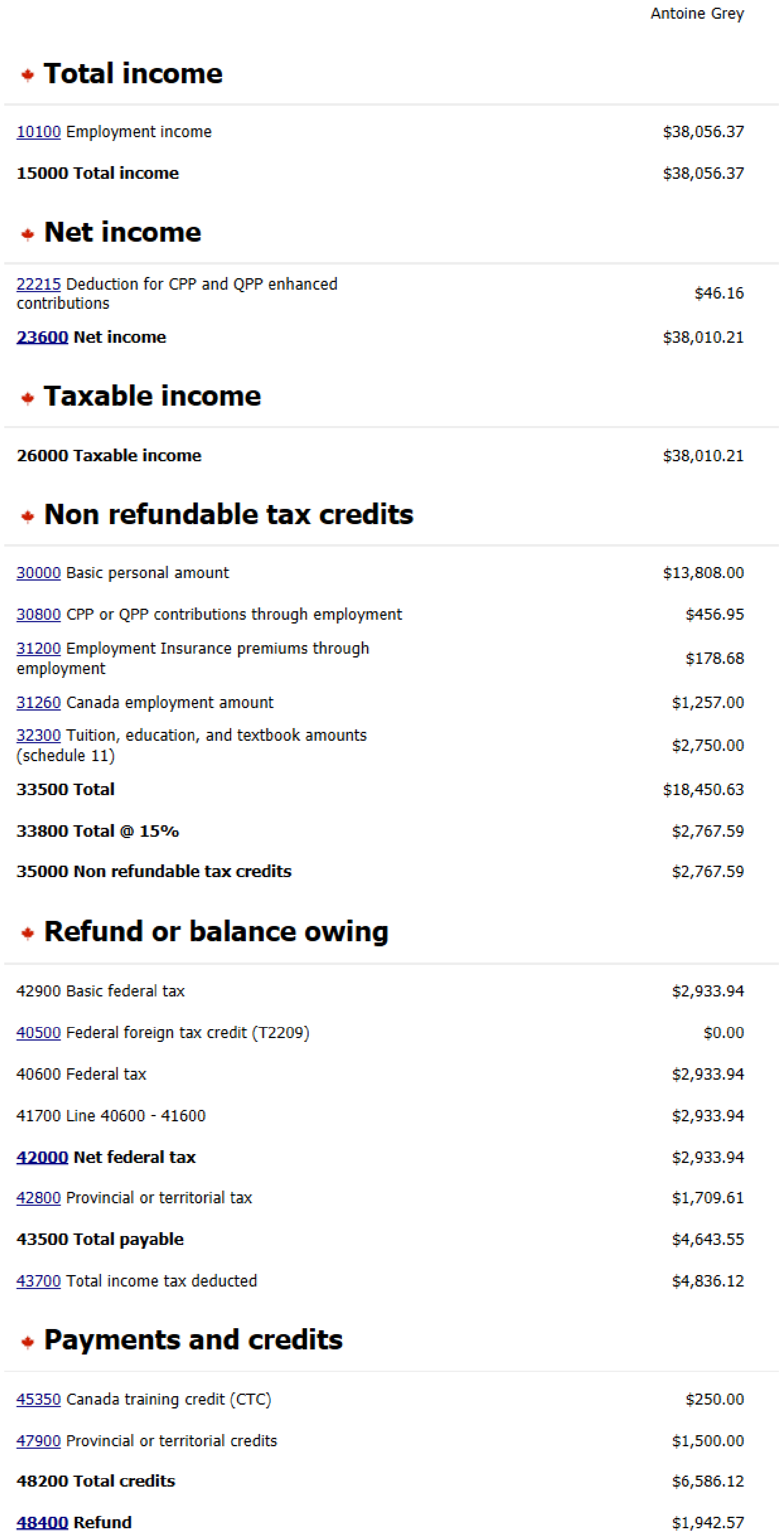
Protected B when completed / Protégé B une fois rempli

T4 (19)

Solution 2: Part-time student

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.



Antoine Grey

Total income

10100 Employment income	$38,056.37
15000 Total income	$38,056.37

Net income

22215 Deduction for CPP and QPP enhanced contributions	$46.16
23600 Net income	$38,010.21

Taxable income

26000 Taxable income	$38,010.21

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$456.95
31200 Employment Insurance premiums through employment	$178.68
31260 Canada employment amount	$1,257.00
32300 Tuition, education, and textbook amounts (schedule 11)	$2,750.00
33500 Total	$18,450.63
33800 Total @ 15%	$2,767.59
35000 Non refundable tax credits	$2,767.59

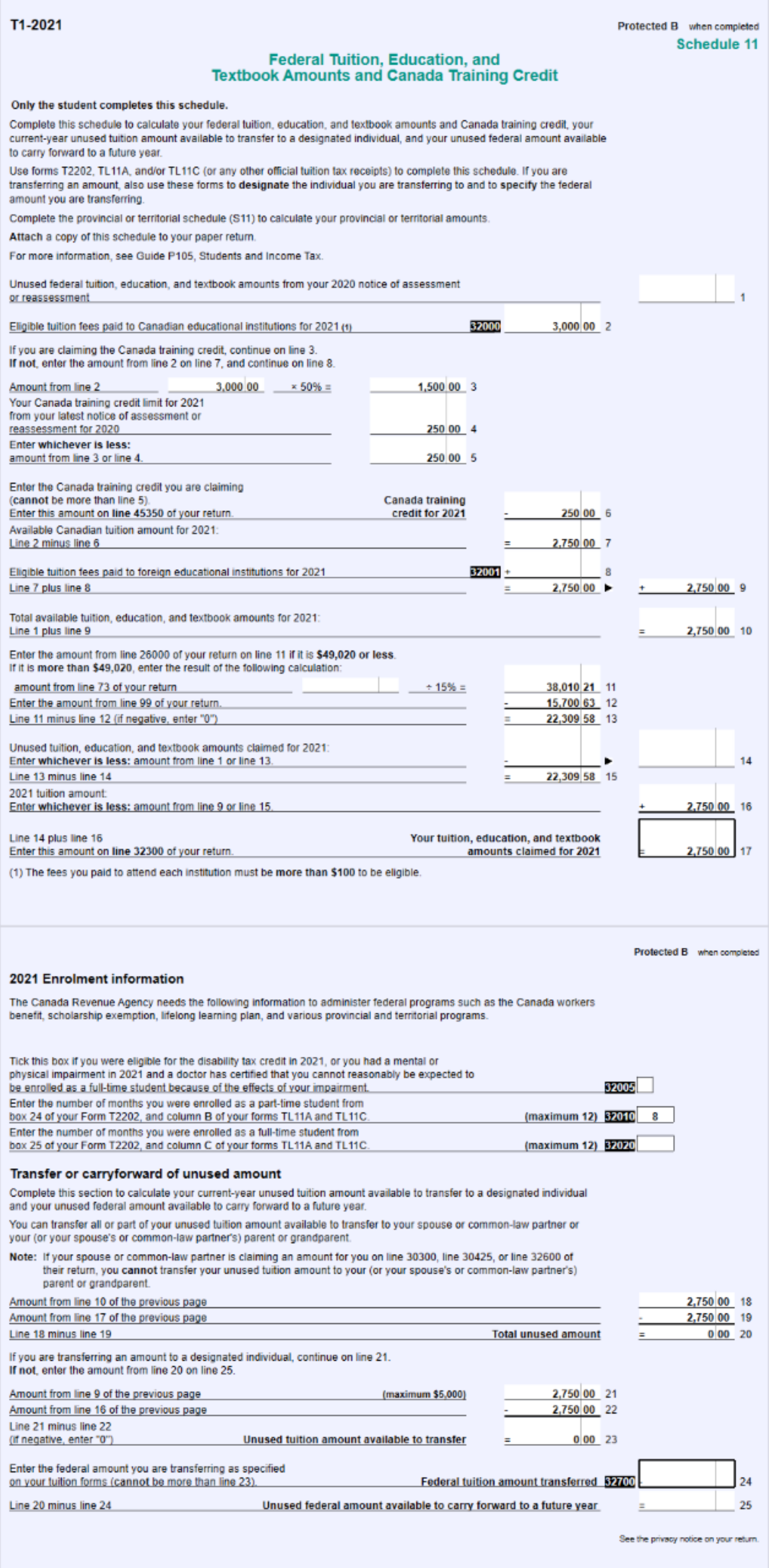
Refund or balance owing

42900 Basic federal tax	$2,933.94
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$2,933.94
41700 Line 40600 - 41600	$2,933.94
42000 Net federal tax	$2,933.94
42800 Provincial or territorial tax	$1,709.61
43500 Total payable	$4,643.55
43700 Total income tax deducted	$4,836.12

Payments and credits

45350 Canada training credit (CTC)	$250.00
47900 Provincial or territorial credits	$1,500.00
48200 Total credits	$6,586.12
48400 Refund	$1,942.57

Schedule 11, Federal Tuition, Education, and Textbook Amounts



T1-2021

Protected B when completed

Schedule 11

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

Only the student completes this schedule.

Complete this schedule to calculate your federal tuition, education, and textbook amounts and Canada training credit, your current-year unused tuition amount available to transfer to a designated individual, and your unused federal amount available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the federal amount you are transferring.

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

Attach a copy of this schedule to your paper return.

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

Unused federal tuition, education, and textbook amounts from your 2020 notice of assessment or reassessment					1
Eligible tuition fees paid to Canadian educational institutions for 2021 (1)	32000	3,000 00	2		

If you are claiming the Canada training credit, continue on line 3.
If not, enter the amount from line 2 on line 7, and continue on line 8.

Amount from line 2	3,000 00	× 50% =	1,500 00	3
Your Canada training credit limit for 2021 from your latest notice of assessment or reassessment for 2020			250 00	4
Enter **whichever is less:** amount from line 3 or line 4.			250 00	5

Enter the Canada training credit you are claiming (**cannot** be more than line 5). Enter this amount on **line 45350** of your return.	**Canada training credit for 2021**	-	250 00	6		
Available Canadian tuition amount for 2021: Line 2 minus line 6		=	2,750 00	7		
Eligible tuition fees paid to foreign educational institutions for 2021	32001	+		8		
Line 7 plus line 8		=	2,750 00 ►		+ 2,750 00	9
Total available tuition, education, and textbook amounts for 2021: Line 1 plus line 9					= 2,750 00	10

Enter the amount from line 26000 of your return on line 11 **if it is $49,020 or less.**
If it is **more than $49,020**, enter the result of the following calculation:

amount from line 73 of your return		÷ 15% =		38,010 21	11		
Enter the amount from line 99 of your return.			-	15,700 63	12		
Line 11 minus line 12 (if negative, enter "0")			=	22,309 58	13		
Unused tuition, education, and textbook amounts claimed for 2021: Enter **whichever is less:** amount from line 1 or line 13.			-	►			14
Line 13 minus line 14			=	22,309 58	15		
2021 tuition amount: Enter **whichever is less:** amount from line 9 or line 15.						+ 2,750 00	16
Line 14 plus line 16 Enter this amount on **line 32300** of your return.	**Your tuition, education, and textbook amounts claimed for 2021**					= 2,750 00	17

(1) The fees you paid to attend each institution must **be more than $100** to be eligible.

Protected B when completed

2021 Enrolment information

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

Tick this box if you were eligible for the disability tax credit in 2021, or you had a mental or physical impairment in 2021 and a doctor has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.		32005	☐
Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202, and column B of your forms TL11A and TL11C.	**(maximum 12)**	32010	8
Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202, and column C of your forms TL11A and TL11C.	**(maximum 12)**	32020	

Transfer or carryforward of unused amount

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your unused tuition amount available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

Note: If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425, or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 10 of the previous page		2,750 00	18
Amount from line 17 of the previous page		- 2,750 00	19
Line 18 minus line 19	**Total unused amount**	= 0 00	20

If you are transferring an amount to a designated individual, continue on line 21.
If not, enter the amount from line 20 on line 25.

Amount from line 9 of the previous page	**(maximum $5,000)**	2,750 00	21		
Amount from line 16 of the previous page		- 2,750 00	22		
Line 21 minus line 22 (if negative, enter "0")	**Unused tuition amount available to transfer**	= 0 00	23		
Enter the federal amount you are transferring as specified on your tuition forms (**cannot** be more than line 23).	**Federal tuition amount transferred** 32700			-	24
Line 20 minus line 24	**Unused federal amount available to carry forward to a future year**			=	25

See the privacy notice on your return.

Sale of a principal residence

Before you start

When an individual sells their principal residence, any gain from that sale is not taxable because of the principal residence exemption. This exemption only applies if the property was considered the individual's principal residence for all the years they owned it.

Before 2016, it was not necessary to report the sale of an individual's principal residence. However, for dispositions in 2016, if an individual sold their property, and it was their principal residence for every year they owned it, the sale and designation of the principal residence had to be reported on Schedule 3, Capital Gains (or Losses), in all situations.

For dispositions in 2017 and later years, in addition to reporting the sale and designating the property as a principal residence on Schedule 3, a completed form T2091(IND), Designation of a Property as a Principal Residence by an Individual (Other Than a Personal Trust), is also required.

Generally, a volunteer should not prepare returns for individuals who sold their property. However, CVITP volunteers can prepare returns for individuals who have sold a property **only** if:

- the **entire** property is designated as their principal residence for all years that they owned it
- the individual never reported any rental income (or loss) generated from the property

If these conditions do not apply, the situation would be considered complex and, therefore, beyond the scope of CVITP volunteer responsibilities.

Need to know

Disposition is usually an event or transaction where an individual gives up possession, control, and all other aspects of property ownership.

Proceeds of disposition are the amounts an individual received or will receive for their property. In most cases, it refers to the sale price of the property.

Personal-use property refers to items that an individual owns primarily for the personal use or enjoyment of their family and themselves.

For the sale of a principal residence in 2016 and subsequent years, the CRA will only allow the principal residence exemption if the disposition and designation of the principal residence are reported on the individual's income tax return. If an individual forgets to make this designation in the year of the disposition, they must ask the CRA to adjust their income tax return for that year. The CRA will accept a late designation in certain circumstances, but a penalty may apply.

Note

It is not the responsibility of the volunteer to make the adjustment.

Individuals who have sold and designated their property as their principal residence for every year they owned it are only required to complete **page 1** of the Form T2091(IND), Designation of a Property as a Principal Residence by an Individual (Other Than a Personal Trust), in addition to Schedule 3, Capital Gains (or Losses). The information required includes:

- the date of acquisition
- the date of disposition
- the proceeds of disposition
- the address of the principal residence

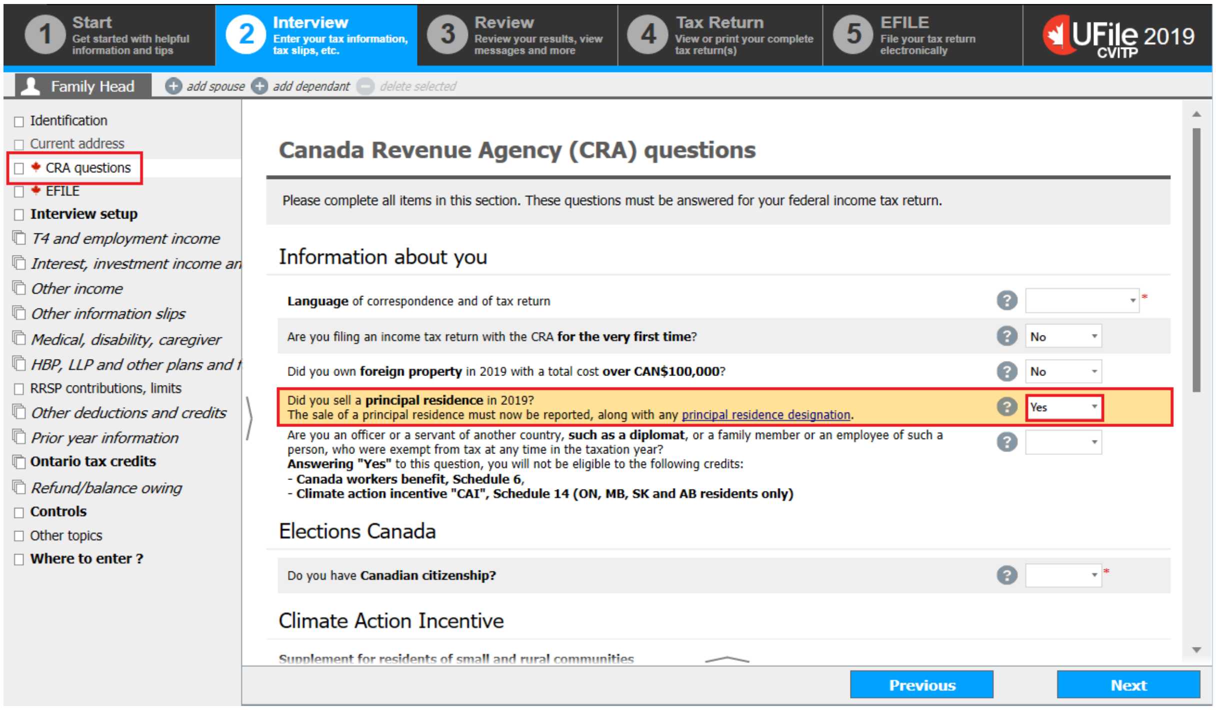
For more information, see Disposing of your principal residence.

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.

Canada Revenue Agency (CRA) questions



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 *

Are you filing an income tax return with the CRA **for the very first time**? No

Did you own **foreign property** in 2019 with a total cost **over CAN$100,000**? No

Did you sell a **principal residence** in 2019?
The sale of a principal residence must now be reported, along with any principal residence designation. Yes

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?
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)

Elections Canada

Do you have **Canadian citizenship?** *

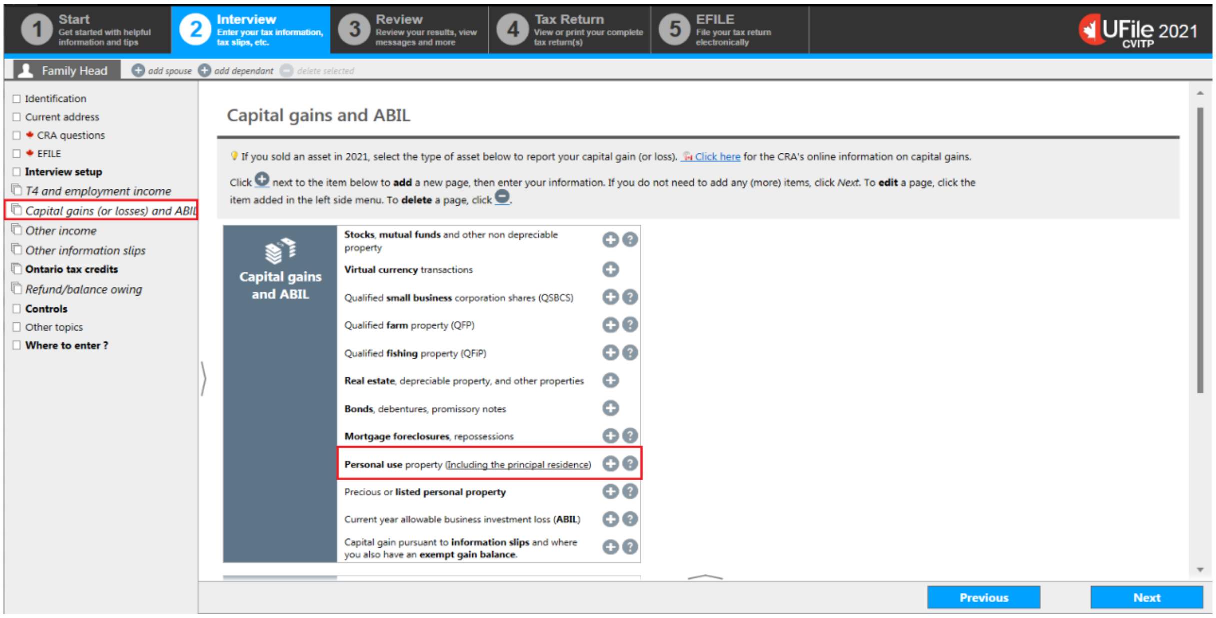
Climate Action Incentive

Supplement for residents of small and rural communities

- Under **CRA questions**, answer **Yes** to the question **Did you sell a principal residence in 2021**

Note: This will generate the **Capital gains (or losses) and ABIL** section in the left side menu

Capital gains and ABIL



Capital gains and ABIL

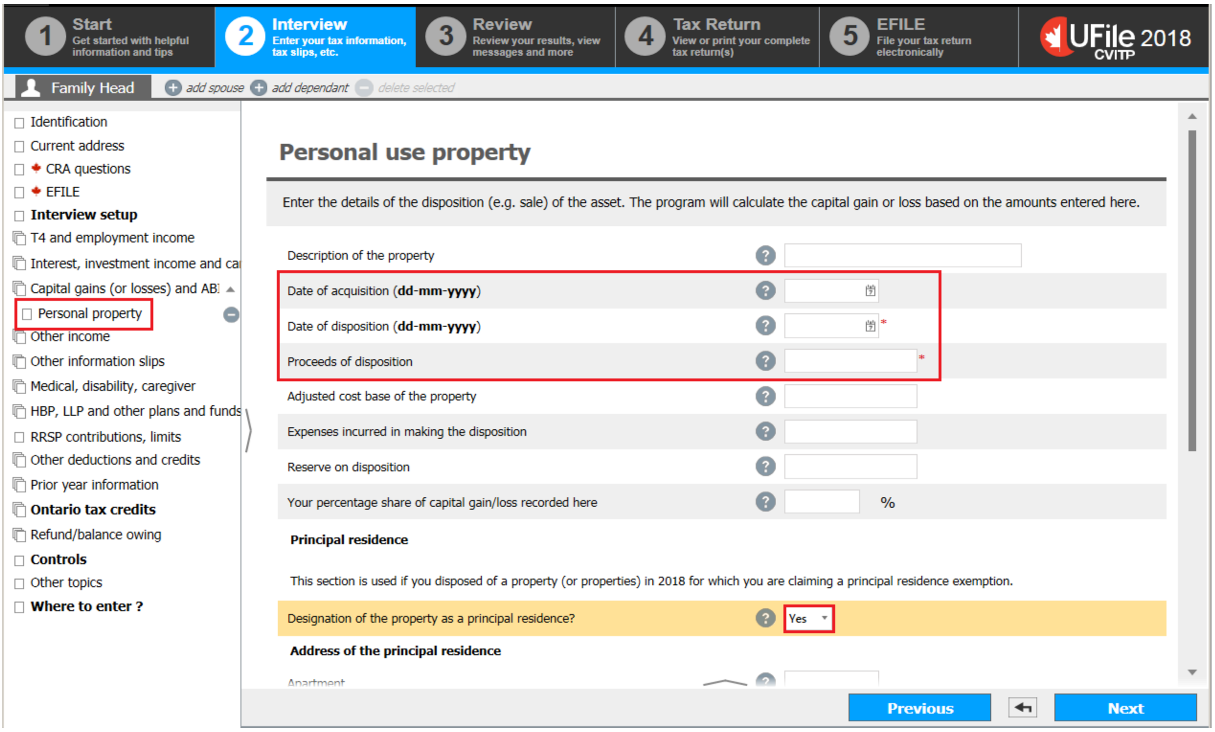
If you sold an asset in 2021, select the type of asset below to report your capital gain (or loss). Click here for the CRA's online information on capital gains.

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 ⊖.

Stocks, **mutual funds** and other non depreciable property ⊕ ?
Virtual currency transactions ⊕
Qualified **small business** corporation shares (QSBCS) ⊕ ?
Qualified **farm** property (QFP) ⊕ ?
Qualified **fishing** property (QFiP) ⊕ ?
Real estate, depreciable property, and other properties ⊕
Bonds, debentures, promissory notes ⊕
Mortgage foreclosures, repossessions ⊕ ?
Personal use property (Including the principal residence) ⊕ ?
Precious or **listed personal property** ⊕ ?
Current year allowable business investment loss (**ABIL**) ⊕ ?
Capital gain pursuant to **information slips** and where you also have an **exempt gain balance**. ⊕ ?

- From the left side menu, select **Capital gains (or losses) and ABIL**
- Click the + sign next to **Personal use property (Including the principal residence)** from the **Capital gains and ABIL** section

Personal use property



Personal use property

Enter the details of the disposition (e.g. sale) of the asset. The program will calculate the capital gain or loss based on the amounts entered here.

Description of the property

Date of acquisition (**dd-mm-yyyy**)

Date of disposition (**dd-mm-yyyy**) *

Proceeds of disposition *

Adjusted cost base of the property

Expenses incurred in making the disposition

Reserve on disposition

Your percentage share of capital gain/loss recorded here %

Principal residence

This section is used if you disposed of a property (or properties) in 2018 for which you are claiming a principal residence exemption.

Designation of the property as a principal residence? Yes

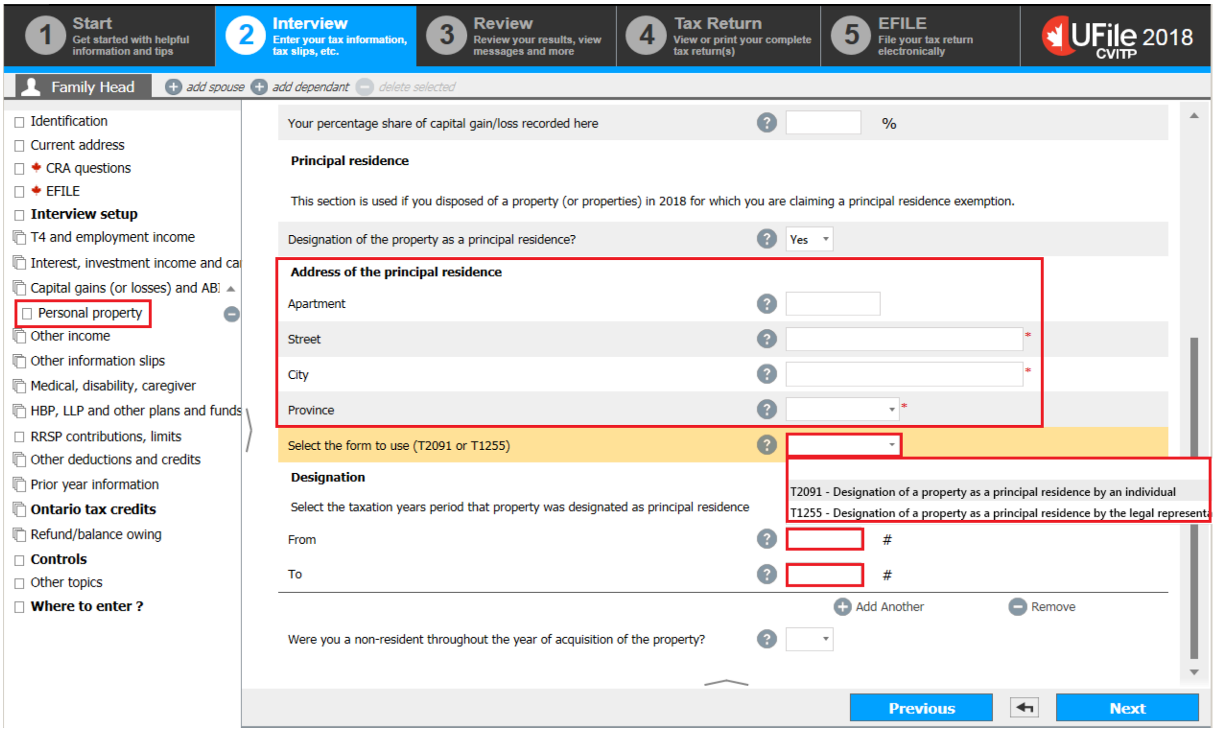
Address of the principal residence

Apartment

- Fill in the appropriate fields under:
    - **Date of acquisition**
    - **Date of disposition**
    - **Proceeds of disposition**
- Answer **Yes** to the question **Designation of the property as a principal residence?**

Note: Once you have selected **Yes**, additional fields will generate on the same page.

Personal use property



Your percentage share of capital gain/loss recorded here %

Principal residence

This section is used if you disposed of a property (or properties) in 2018 for which you are claiming a principal residence exemption.

Designation of the property as a principal residence? Yes

Address of the principal residence

Apartment

Street *

City *

Province *

Select the form to use (T2091 or T1255)

Designation

T2091 - Designation of a property as a principal residence by an individual

T1255 - Designation of a property as a principal residence by the legal representa

Select the taxation years period that property was designated as principal residence

From #

To #

Were you a non-resident throughout the year of acquisition of the property?

- ○ Complete the required fields under **Address of the principal residence**
- ○ Use the drop-down menu to choose **T2091 – Designation of a property as a principal residence by an individual** when asked to **Select the form to use (T2091 or T1255)**
- ○ Under **Designation**, enter the years the property was designated as the individual's principal residence. The year provided in the **From** box should correspond with the **Date of acquisition**

Note: By default, the earliest year an individual can designate a property as their principal residence is 1972. Before 1972 capital gains were not taxed. For example, if you acquired your principal residence in 1968, the earliest year that UFile will accept is 1972.

UFile will automatically complete Schedule 3 and the T2091 for the individual, based on the information provided.

Example: Reporting the sale of a principal residence

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	**Igor Muratovic**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City Province X0X 0X0
Date of birth	March 15, 1965
Marital status	Single

Slips required:

- T4 – Statement of Remuneration Paid

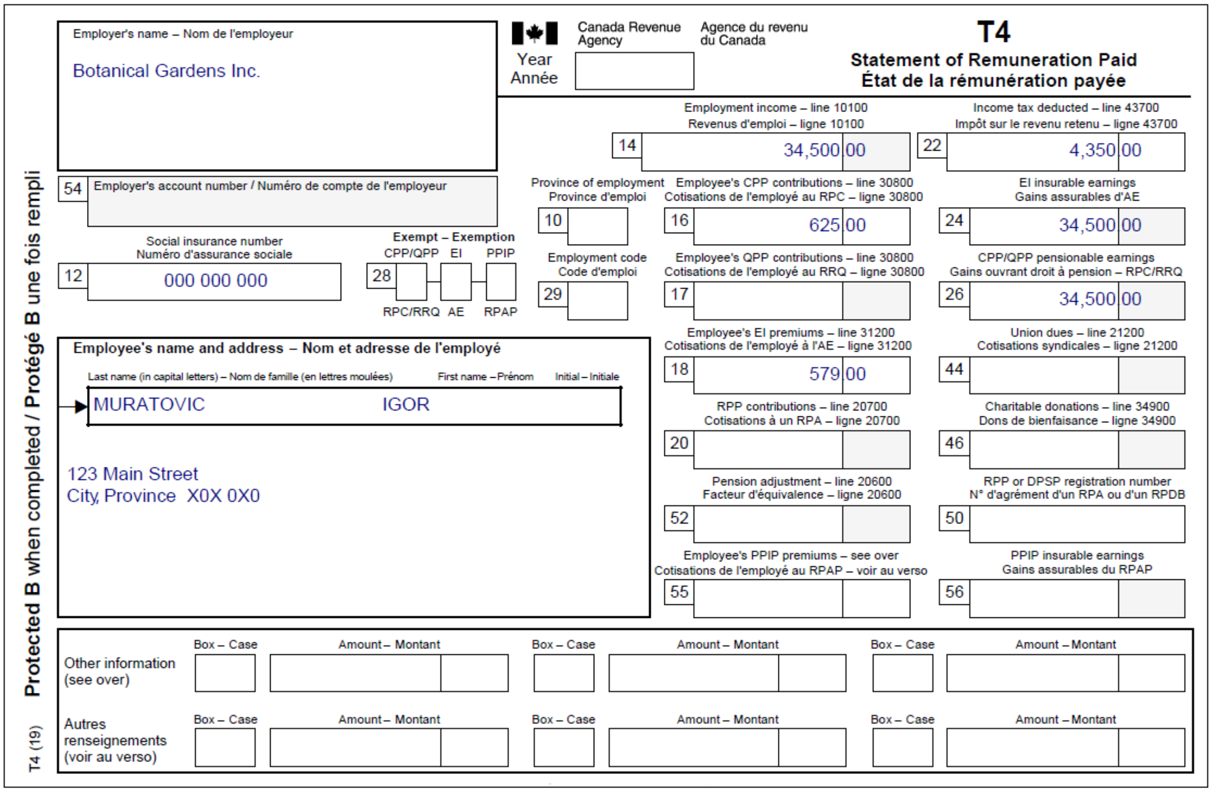
Igor sold his property for $170,000.00 on December 5, 2021. He acquired the property on January 15, 2000, and it has been his principal residence for every year he owned it.

Points to remember:

- Because the property Igor sold was his principal residence for all of the years he owned it, it does not affect his eligibility for CVITP services. His income level is still within the suggested income threshold
- Since the sale of the principal residence occurred after 2016, Igor needs to report the sale on his income tax and benefit return:
  - Under **CRA Questions**, select **Yes** to the question **Did you sell a principal residence in 2021?**

Information slip for Igor:

T4 – Statement of Remuneration Paid (Botanical Gardens Inc.)



Employer's name – Nom de l'employeur
Botanical Gardens 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

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

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

123 Main Street
City, Province X0X 0X0

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100: 34,500 00
22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700: 4,350 00
10 Province of employment / Province d'emploi
16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800: 625 00
24 EI insurable earnings / Gains assurables d'AE: 34,500 00
29 Employment code / Code d'emploi
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: 34,500 00
18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200: 579 00
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

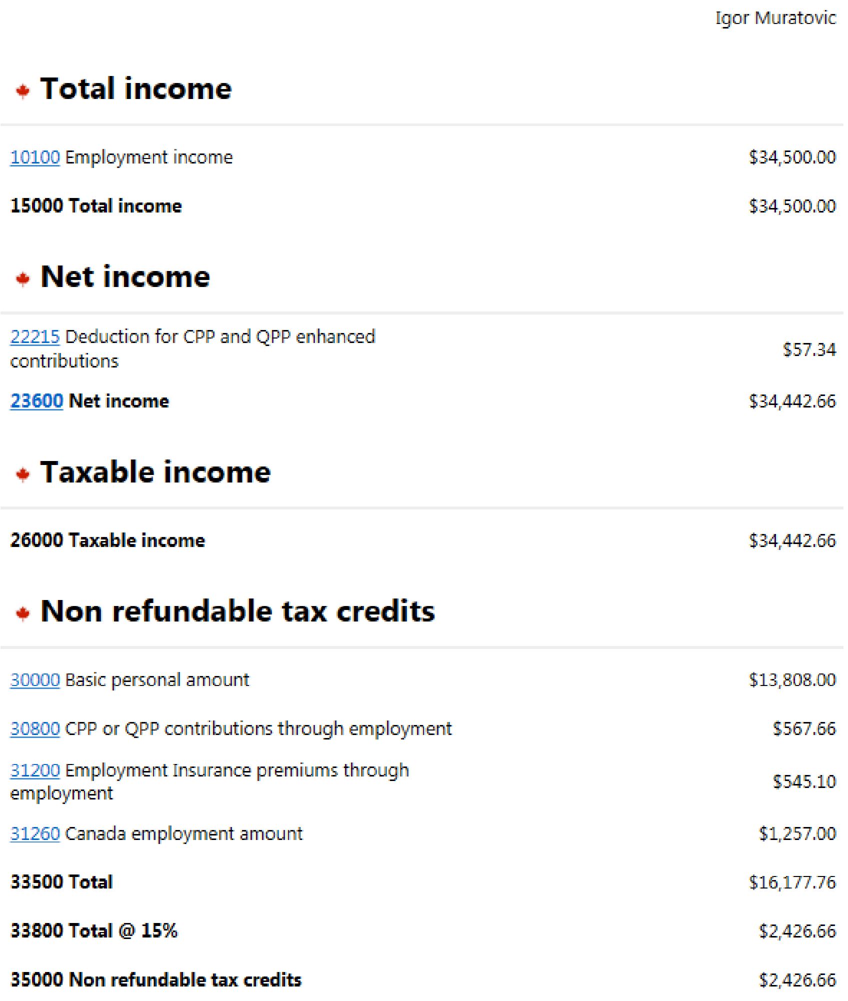
Other information (see over)
Autres renseignements (voir au verso)
Box – Case Amount – Montant Box – Case Amount – Montant Box – Case Amount – Montant
Box – Case Amount – Montant Box – Case Amount – Montant Box – Case Amount – Montant

Protected B when completed / Protégé B une fois rempli
T4 (19)

Solution: Reporting the sale of a principal residence

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.



Igor Muratovic

Total income

10100 Employment income	$34,500.00
15000 Total income	$34,500.00

Net income

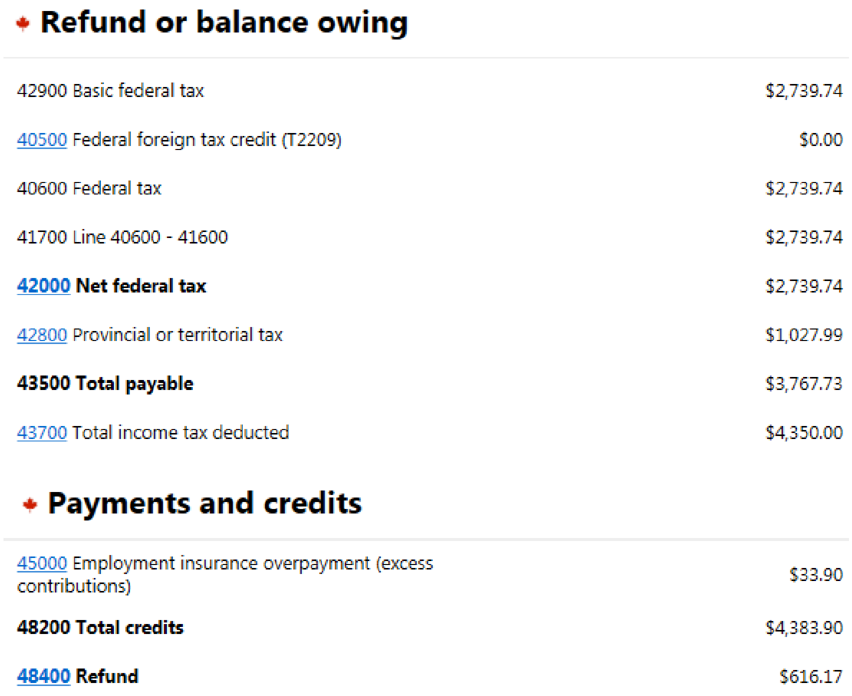
22215 Deduction for CPP and QPP enhanced contributions	$57.34
23600 Net income	$34,442.66

Taxable income

26000 Taxable income	$34,442.66

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$567.66
31200 Employment Insurance premiums through employment	$545.10
31260 Canada employment amount	$1,257.00
33500 Total	$16,177.76
33800 Total @ 15%	$2,426.66
35000 Non refundable tax credits	$2,426.66



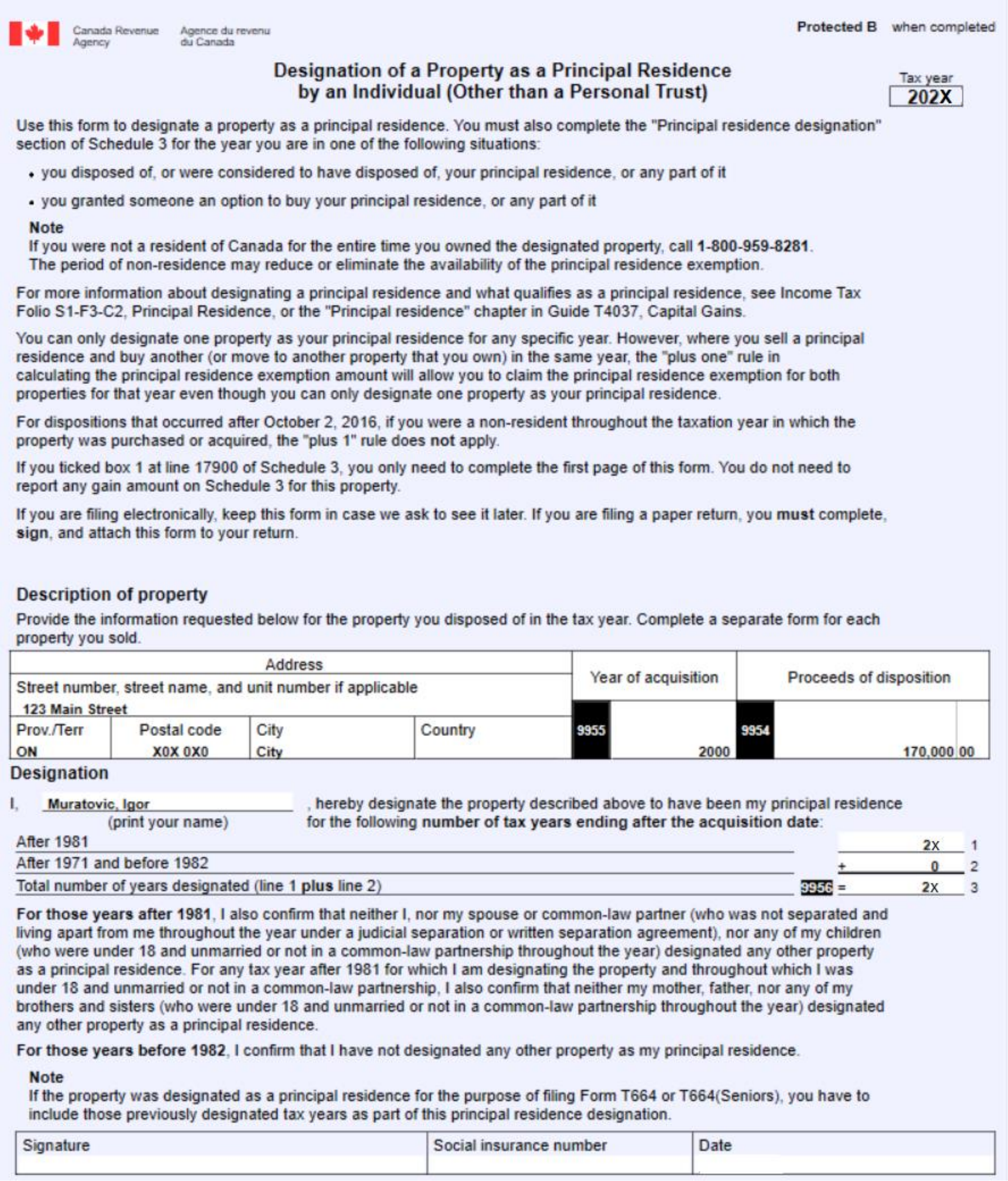
Refund or balance owing

42900 Basic federal tax	$2,739.74
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$2,739.74
41700 Line 40600 - 41600	$2,739.74
42000 Net federal tax	$2,739.74
42800 Provincial or territorial tax	$1,027.99
43500 Total payable	$3,767.73
43700 Total income tax deducted	$4,350.00

Payments and credits

45000 Employment insurance overpayment (excess contributions)	$33.90
48200 Total credits	$4,383.90
48400 Refund	$616.17

Form T2091(IND), Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust)



Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust)

Tax year **202X**

Use this form to designate a property as a principal residence. You must also complete the "Principal residence designation" section of Schedule 3 for the year you are in one of the following situations:

- you disposed of, or were considered to have disposed of, your principal residence, or any part of it
- you granted someone an option to buy your principal residence, or any part of it

Note
If you were not a resident of Canada for the entire time you owned the designated property, call **1-800-959-8281**. The period of non-residence may reduce or eliminate the availability of the principal residence exemption.

For more information about designating a principal residence and what qualifies as a principal residence, see Income Tax Folio S1-F3-C2, Principal Residence, or the "Principal residence" chapter in Guide T4037, Capital Gains.

You can only designate one property as your principal residence for any specific year. However, where you sell a principal residence and buy another (or move to another property that you own) in the same year, the "plus one" rule in calculating the principal residence exemption amount will allow you to claim the principal residence exemption for both properties for that year even though you can only designate one property as your principal residence.

For dispositions that occurred after October 2, 2016, if you were a non-resident throughout the taxation year in which the property was purchased or acquired, the "plus 1" rule does **not** apply.

If you ticked box 1 at line 17900 of Schedule 3, you only need to complete the first page of this form. You do not need to report any gain amount on Schedule 3 for this property.

If you are filing electronically, keep this form in case we ask to see it later. If you are filing a paper return, you **must** complete, **sign**, and attach this form to your return.

Description of property

Provide the information requested below for the property you disposed of in the tax year. Complete a separate form for each property you sold.

Address				Year of acquisition	Proceeds of disposition
Street number, street name, and unit number if applicable 123 Main Street					
Prov./Terr ON	Postal code X0X 0X0	City City	Country	9955 2000	9954 170,000 00

Designation

I, Muratovic, Igor (print your name), hereby designate the property described above to have been my principal residence for the following **number of tax years ending after the acquisition date**:

After 1981		2x	1
After 1971 and before 1982		+ 0	2
Total number of years designated (line 1 **plus** line 2)	9956	= 2x	3

For those years after 1981, I also confirm that neither I, nor my spouse or common-law partner (who was not separated and living apart from me throughout the year under a judicial separation or written separation agreement), nor any of my children (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence. For any tax year after 1981 for which I am designating the property and throughout which I was under 18 and unmarried or not in a common-law partnership, I also confirm that neither my mother, father, nor any of my brothers and sisters (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence.

For those years before 1982, I confirm that I have not designated any other property as my principal residence.

Note
If the property was designated as a principal residence for the purpose of filing Form T664 or T664(Seniors), you have to include those previously designated tax years as part of this principal residence designation.

Signature	Social insurance number	Date

Social Assistance recipients

Before you start

Social assistance payments are paid to individuals to offset the cost of necessities of life such as food, clothing and shelter requirements. These payments are usually made to:

- individuals
- impaired individuals in nursing homes or similar accommodations
- adults 65 years and older whether or not they live in nursing homes or similar accommodations

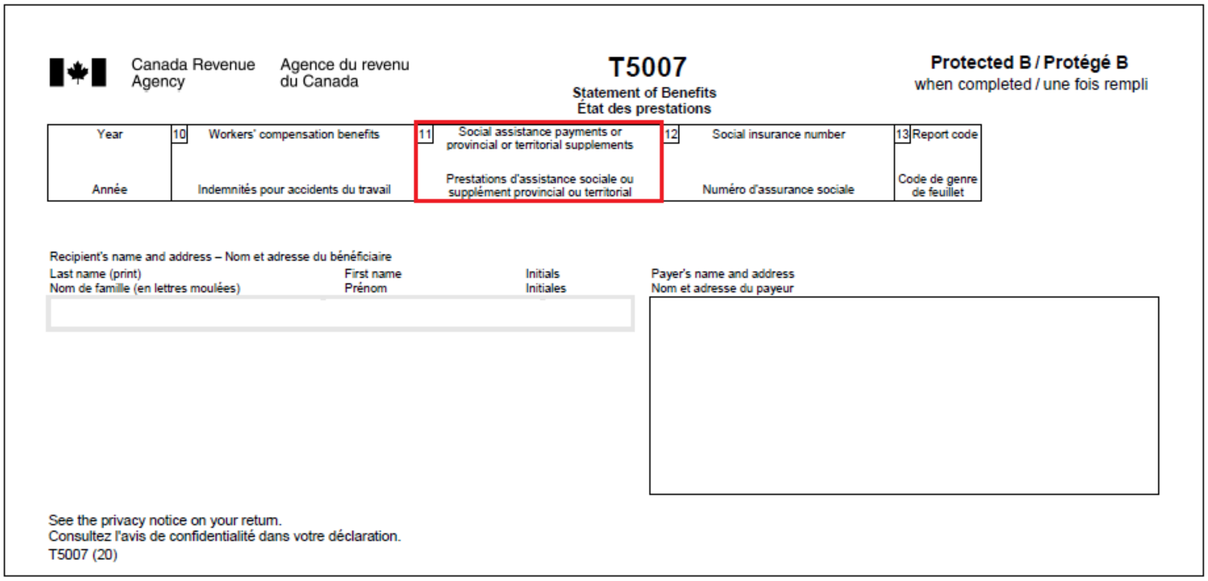
Although these payments are not taxable, it is still important to report them on the income tax return. These payments are used to calculate certain benefit entitlements. These benefits include:

- Old Age Security (OAS) Supplement
- the goods and services tax/harmonized sales tax credit (GST/HST)
- the Canada Child Benefit (CCB)
- provincial or territorial tax credits
- non-refundable tax credits

Need to know

Reporting social assistance payments

As seen below, social assistance payments are reported in box 11 of the T5007 Statement of Benefits slip.



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

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

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 (20)

When completing the individual's income tax return, claim the amount from box 11 of the T5007 on line 14500. This amount will be added to their net income, which will determine their eligibility for the GST/HST tax credit, the CCB, as well as provincial benefits.

Since these payments are not taxable, you can claim a deduction on line 25000 for the social assistance payments you entered on line 14500. In this case, the tax software will automatically deduct it for you.

Suppose the individual lived with their spouse or common-law partner when the social assistance payments were received. In that case, the spouse or common-law partner with the higher net income (on line 23600 - Net income) must report the social assistance payments, no matter whose name is on the slip. For this reporting requirement, the CRA takes into account the individual's marital status.

If the amount is the same for the individual and the spouse or common-law partner, the person named on the T5007 slip has to report it.

Social assistance payments from a band council

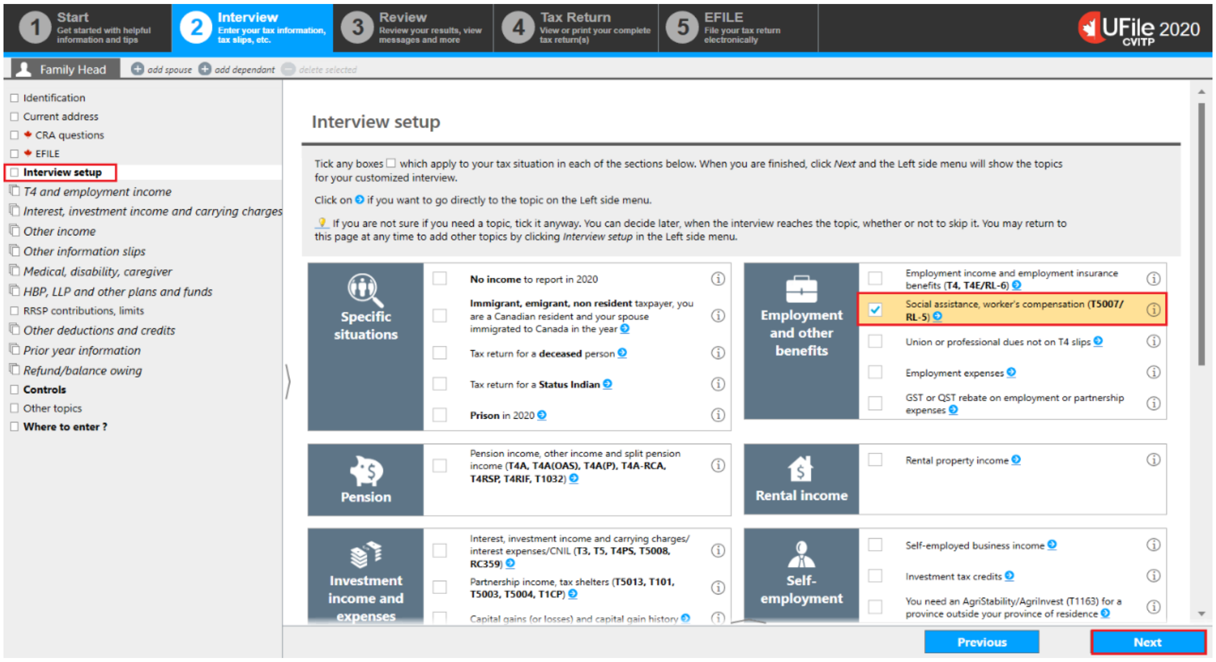
For information on how to report social assistance payments from a band council see Indigenous Peoples.

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



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.

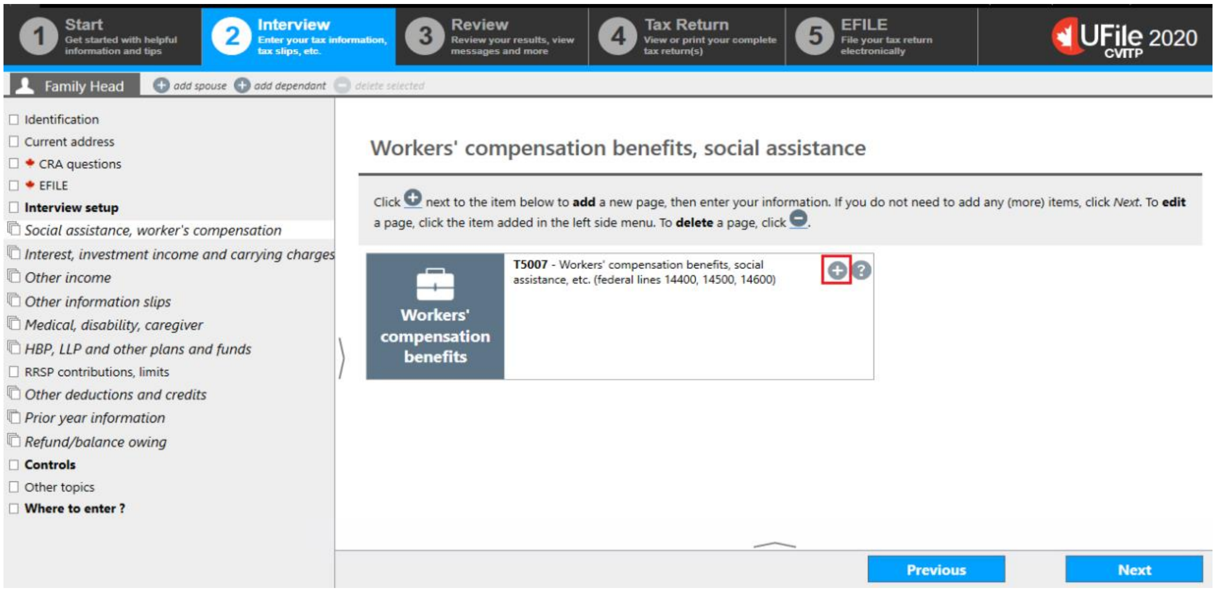
Click on ➔ if you want to go directly to the topic on the Left side menu.

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.

☑ Social assistance, worker's compensation (T5007/RL-5)

- Select the **Interview setup** from the left side menu
- Check the box next to **Social assistance, worker's compensation (T5007/RL-5)** from the **Employment and other benefits** section
- Click **Next**

Workers' compensation benefits, social assistance



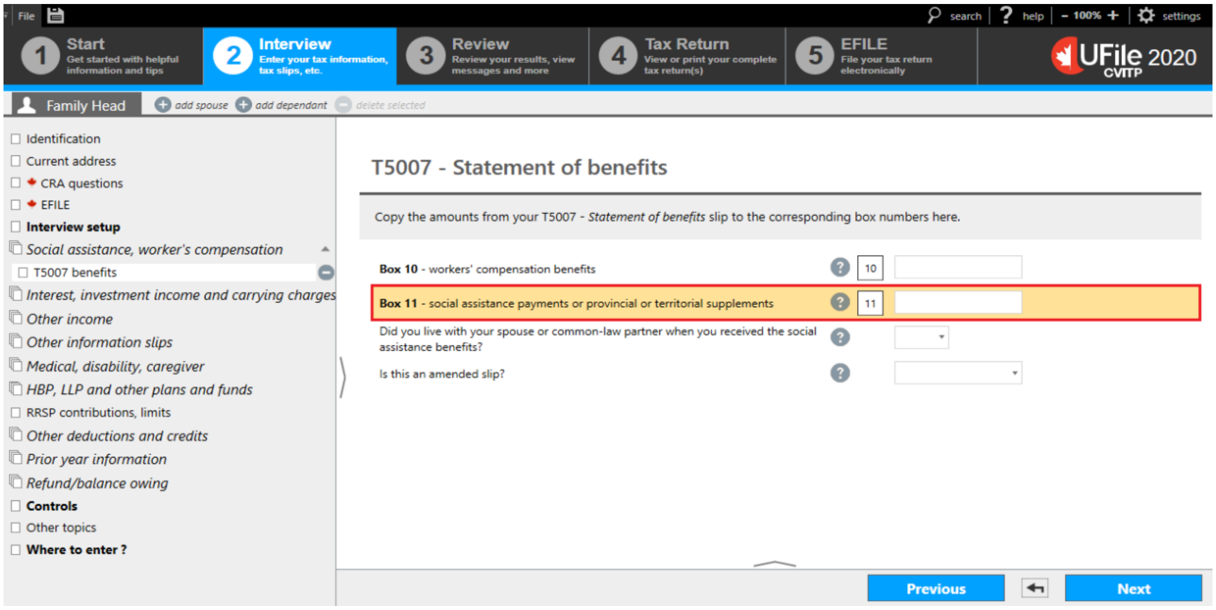
Workers' compensation benefits, social assistance

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 ⊖.

T5007 - Workers' compensation benefits, social assistance, etc. (federal lines 14400, 14500, 14600)

- Click the + sign next to **T5007- Worker's compensation benefits, social assistance, etc. (federal lines 14400, 14500, 14600)**

T5007 – Statement of benefits



T5007 - Statement of benefits

Copy the amounts from your T5007 - *Statement of benefits* slip to the corresponding box numbers here.

Box 10 - workers' compensation benefits 10

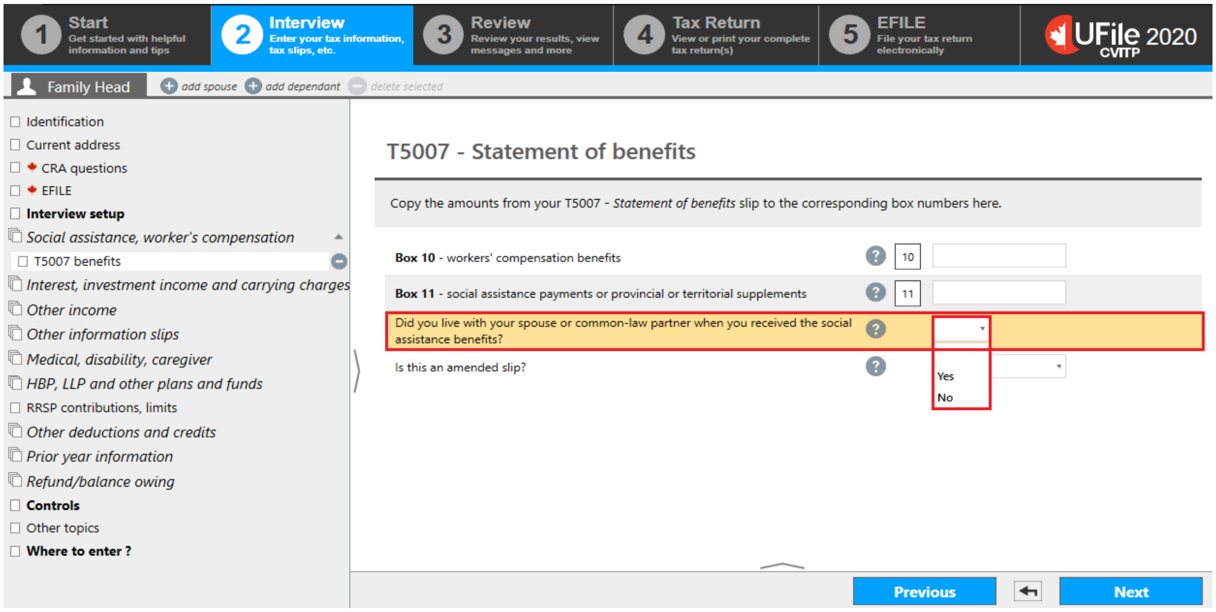
Box 11 - social assistance payments or provincial or territorial supplements 11

Did you live with your spouse or common-law partner when you received the social assistance benefits?

Is this an amended slip?

- Enter the amount from the **T5007 – Statement of benefits in Box 11 - social assistance payments or provincial or territorial supplements**

T5007 – Statement of benefits



T5007 - Statement of benefits

Copy the amounts from your T5007 - *Statement of benefits* slip to the corresponding box numbers here.

Box 10 - workers' compensation benefits 10

Box 11 - social assistance payments or provincial or territorial supplements 11

Did you live with your spouse or common-law partner when you received the social assistance benefits?

Is this an amended slip?

Yes
No

- Answer yes or no to the question **Did you live with your spouse or common-law partner when you received the social assistance benefits?**

Note: if yes was selected, an additional question will ask you to **Select the person whose name appears on the slip**.

Example: Couple receiving social assistance

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	**Nathan Kearns**
Social insurance number (SIN)	000 000 000
Address	123 Main street City, Province X0X 0X0
Date of birth	September 21, 1977
Marital status	Married to: **Sophia Kearns** on June 7, 1999 SIN: 000 000 000 DOB: May 16, 1980

Slips required:

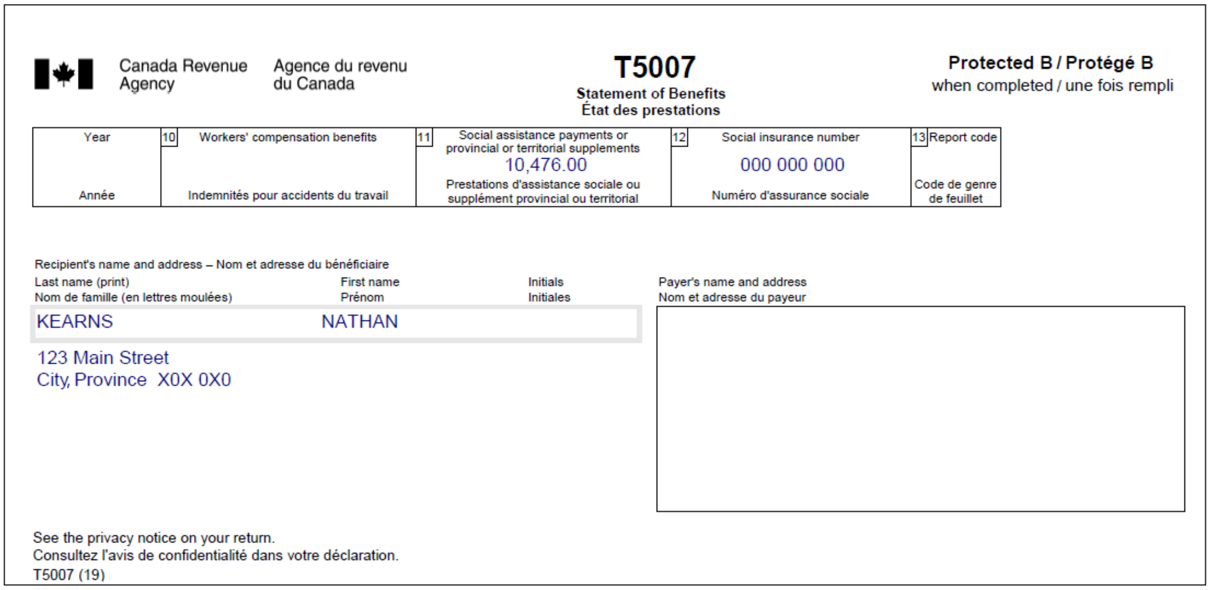
- T5007 – Statement of Benefits (for Nathan)
- T5 – Statement of Investment Income (for Nathan)
- T5007 – Statement of Benefits (for Sophia)

Points to remember:

- For couples receiving social assistance payments, the individual with the **higher net income** must report all of these payments. (This calculation does not include child care expenses or social benefit payments)
    - since Nathan's net income before the social assistance payments is $12 and Sophia's is $0, UFile will automatically report both Nathan's and Sophia's social assistance payments on Nathan's return
- When completing the **T5007 benefits** section for Nathan, answer **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 you **Select the person whose name appears on the slip**
    - select **Original** for the question **Is this an amended slip?** unless the T5007 has been amended. If it has been amended, select **Federal amended**
    - follow the above when completing the **T5007 benefits** section for Sophia, except choose **Spouse of family head** when you **Select the person whose name appears on the slip**
- To report the T5 slip for Nathan, under the **Interview setup**, check the box next to **Interest, investment income and carrying charges/interest expenses/CNIL (T3, T5, T4PS, T5008, RC359)** from the **Investment income and expenses** section.

Information slips for Nathan:

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
		10,476.00	000 000 000	

Recipient's name and address – Nom et adresse du bénéficiaire

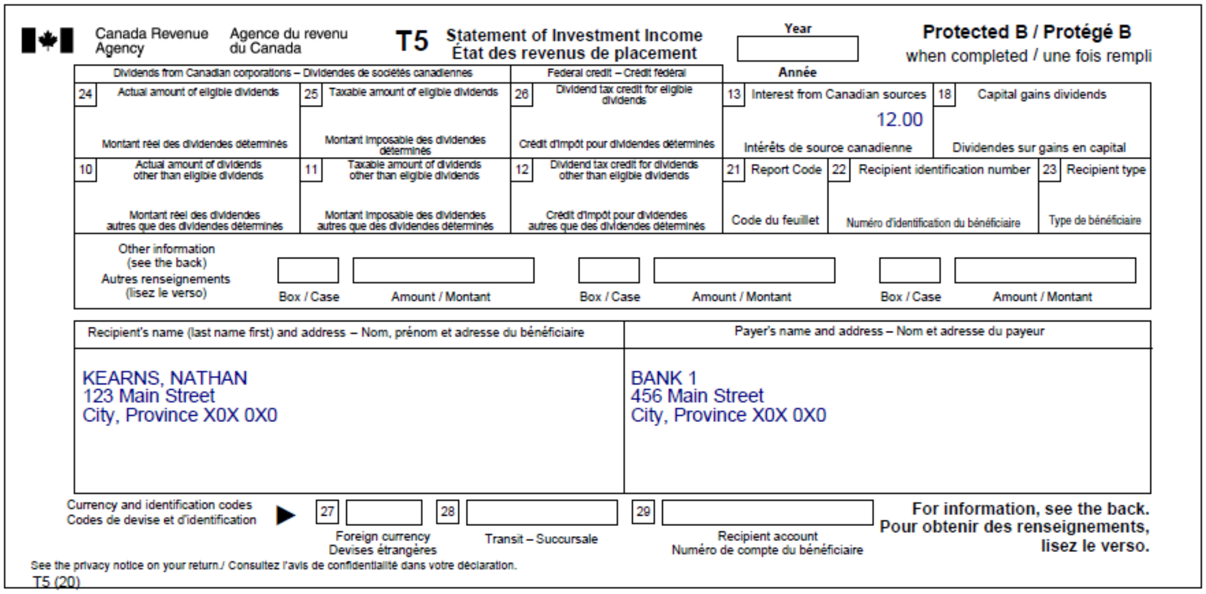
Last name (print) Nom de famille (en lettres moulées)	First name Prénom	Initials Initiales
KEARNS	NATHAN	

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 (19)

T5 - Statement of Investment Income



Canada Revenue Agency / Agence du revenu du Canada

T5 **Statement of Investment Income / État des revenus de placement**

Year / Année

Protected B / Protégé B when completed / une fois rempli

Dividends from Canadian corporations – Dividendes de sociétés canadiennes

24 Actual amount of eligible dividends / Montant réel des dividendes déterminés

25 Taxable amount of eligible dividends / Montant imposable des dividendes déterminés

Federal credit – Crédit fédéral

26 Dividend tax credit for eligible dividends / Crédit d'impôt pour dividendes déterminés

13 Interest from Canadian sources / Intérêts de source canadienne: 12.00

18 Capital gains dividends / Dividendes sur gains en capital

10 Actual amount of dividends other than eligible dividends / Montant réel des dividendes autres que des dividendes déterminés

11 Taxable amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes déterminés

12 Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes déterminés

21 Report Code / Code du feuillet

22 Recipient identification number / Numéro d'identification du bénéficiaire

23 Recipient type / Type de bénéficiaire

Other information (see the back) / Autres renseignements (lisez le verso)

Box / Case — Amount / Montant — Box / Case — Amount / Montant — Box / Case — Amount / Montant

Recipient's name (last name first) and address – Nom, prénom et adresse du bénéficiaire

KEARNS, NATHAN
123 Main Street
City, Province X0X 0X0

Payer's name and address – Nom et adresse du payeur

BANK 1
456 Main Street
City, Province X0X 0X0

Currency and identification codes / Codes de devise et d'identification ▶

27 Foreign currency / Devises étrangères

28 Transit – Succursale

29 Recipient account / Numéro de compte du bénéficiaire

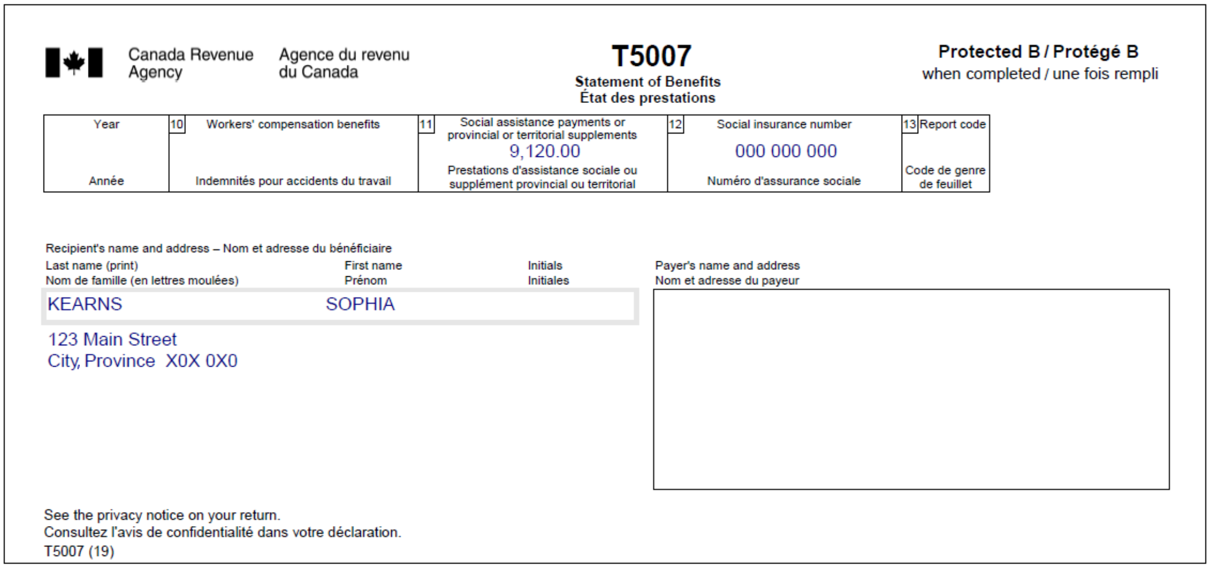
For information, see the back. Pour obtenir des renseignements, lisez le verso.

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

T5 (20)

Information slip for Sophia:

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: 9,120.00

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

13 Report code / Code de genre de feuillet

Recipient's name and address – Nom et adresse du bénéficiaire

Last name (print) / Nom de famille (en lettres moulées): KEARNS

First name / Prénom: SOPHIA

Initials / Initiales

123 Main Street
City, Province X0X 0X0

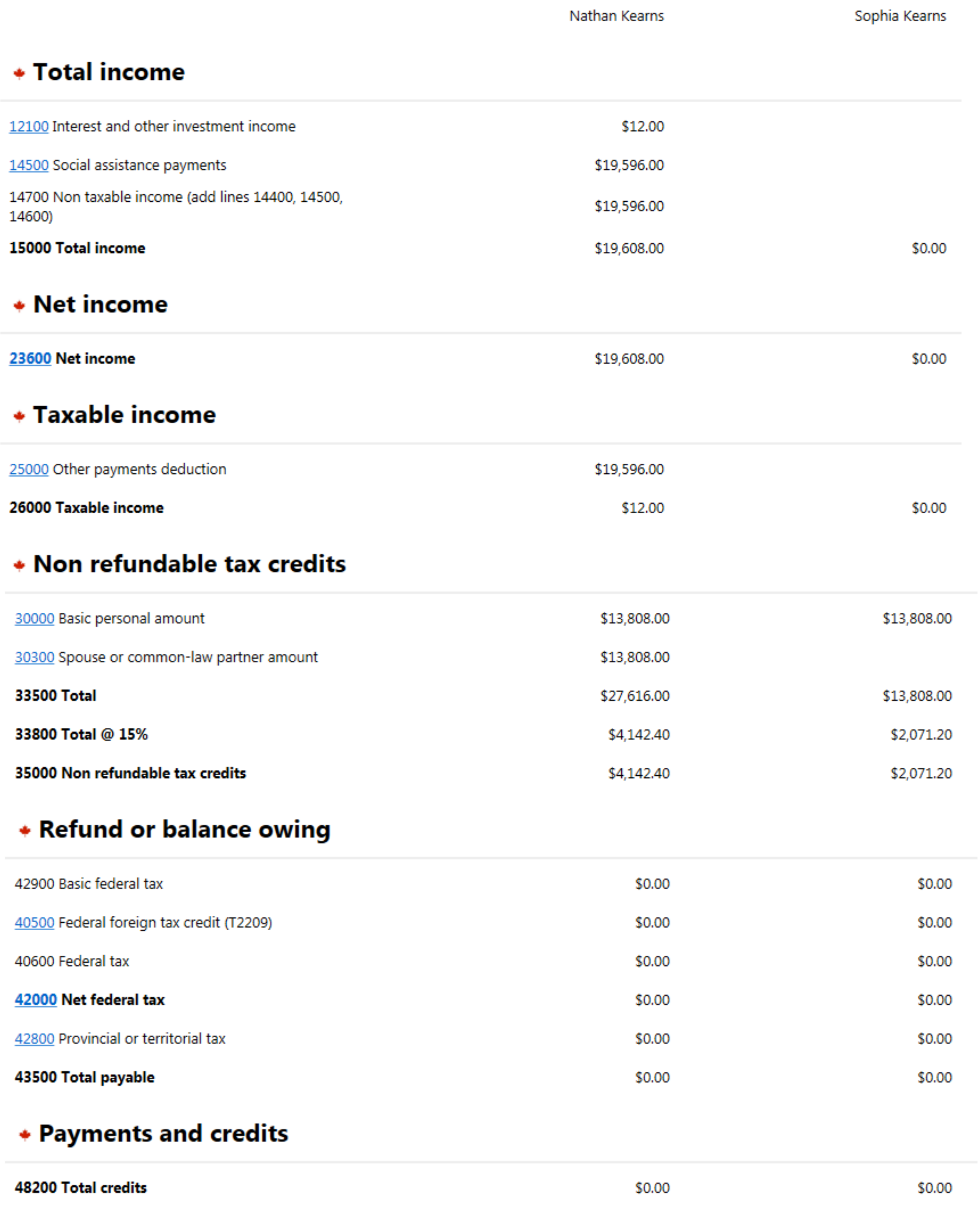
Payer's name and address / Nom et adresse du payeur

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.
T5007 (19)

Solution: Couple receiving social assistance

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.



	Nathan Kearns	Sophia Kearns

Total income

	Nathan Kearns	Sophia Kearns
12100 Interest and other investment income	$12.00	
14500 Social assistance payments	$19,596.00	
14700 Non taxable income (add lines 14400, 14500, 14600)	$19,596.00	
15000 Total income	$19,608.00	$0.00

Net income

	Nathan Kearns	Sophia Kearns
23600 Net income	$19,608.00	$0.00

Taxable income

	Nathan Kearns	Sophia Kearns
25000 Other payments deduction	$19,596.00	
26000 Taxable income	$12.00	$0.00

Non refundable tax credits

	Nathan Kearns	Sophia Kearns
30000 Basic personal amount	$13,808.00	$13,808.00
30300 Spouse or common-law partner amount	$13,808.00	
33500 Total	$27,616.00	$13,808.00
33800 Total @ 15%	$4,142.40	$2,071.20
35000 Non refundable tax credits	$4,142.40	$2,071.20

Refund or balance owing

	Nathan Kearns	Sophia Kearns
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

Payments and credits

	Nathan Kearns	Sophia Kearns
48200 Total credits	$0.00	$0.00

T4A slip with income in box 048

Before you start

Usually, CVITP volunteers do not prepare returns for individuals with self-employment income, as these are not simple tax situations.

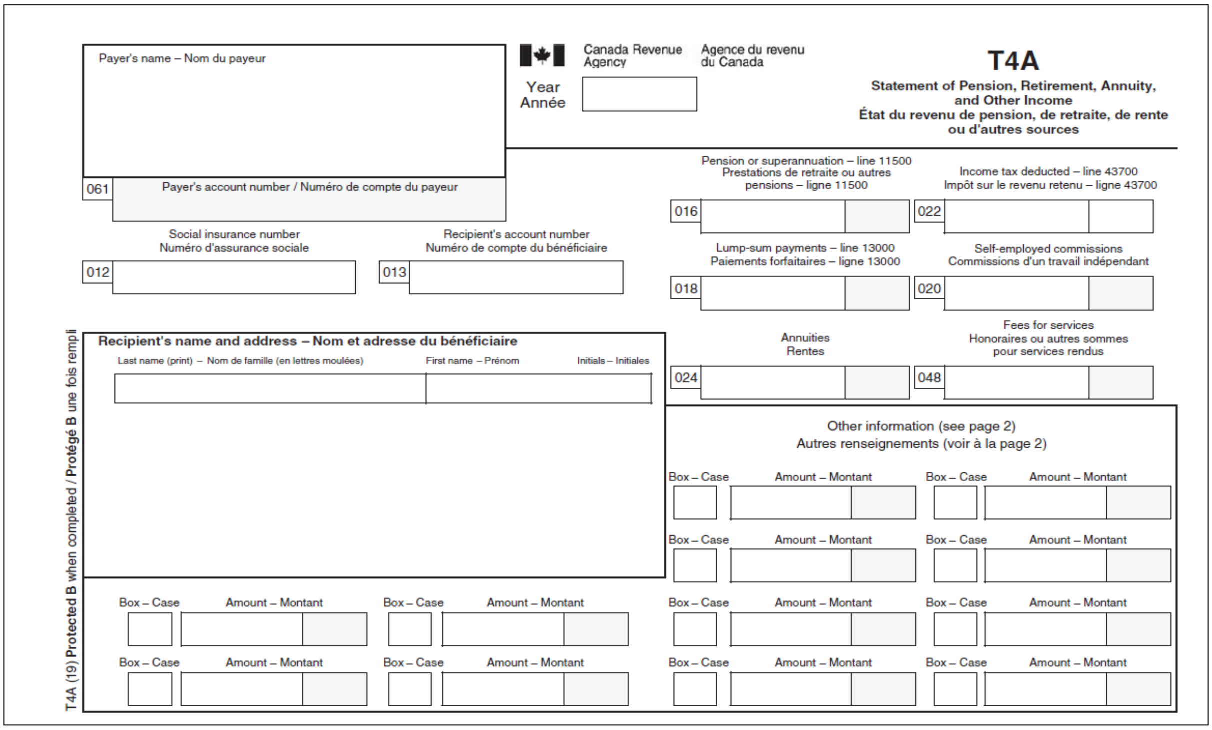
However, some individuals with self-employment income may be issued a T4A Statement of Pension, Retirement, Annuity, and Other Income with income reported in box 048. In these instances an individual's self-employment situation may be considered simple, and they may be eligible to have their return completed by a CVITP volunteer if **all** of the following conditions are met:

- the total income in box 048 is under $1,000
- there are no expenses to be claimed
- the individual is not registered for, or required to register for, GST/HST

Need to know

T4A – Box 048: Individuals considered to be self-employed are sometimes issued a T4A information slip. Fees for services are entered in box 048. This amount is declared as a type of business income or self-employment income.

If you or the individual believe the T4A has been issued in error (that is, if the individual is not self-employed), it is the responsibility of the individual to contact the issuer of the slip.



Payer's name – Nom du payeur

Canada Revenue Agency
Agence du revenu du Canada

Year
Année

T4A

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

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

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

Income tax deducted – line 43700
Impôt sur le revenu retenu – ligne 43700
022

Social insurance number
Numéro d'assurance sociale
012

Recipient's account number
Numéro de compte du bénéficiaire
013

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

Self-employed commissions
Commissions d'un travail indépendant
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

Annuities
Rentes
024

Fees for services
Honoraires ou autres sommes pour services rendus
048

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

T4A (19) **Protected B** when completed / **Protégé B** une fois rempli

What to consider when declaring self-employment income under the CVITP

- When reporting self-employment or business income, it is mandatory to include form T2125, Statement of Business or Professional Activities
- The North American Industry Classification System (NAICS) code is mandatory and used for statistical purposes. It is an industry code that a business is assigned, based on their primary business activity, in accordance with the NAICS. This code must be entered in form T2125. The following are some of the more common NAICS codes you may see:

Child day-care services

- **624410** (child and youth) – used for a babysitting service/day-care (outside the child's home but not in the individual's home, or the return is no longer simple)
- **814110** (private households) – used for babysitting in the child's home, live-in caregiver, nanny, cook, or housecleaning

Other direct selling establishments

- **454390** – used for door-to-door delivery, such as newspapers. If the individual is using their vehicle for delivery and is claiming vehicle expenses, the return becomes more complex. In that case, the return should not be completed by the CVTIP.

Independent actors, comedians, and performers

- **711512** – used for independent individuals (freelance) primarily engaged in artistic and cultural productions or providing technical expertise. Some examples can include comedians, disc jockeys, to erect and dismantle stages, cameramen, actors (including extras), or even dancers

For more information on NAICS codes and groupings, refer to North American Industry Classification System (NAICS) Canada 2017 on Statistics Canada's website.

Screen-by-screen instructions

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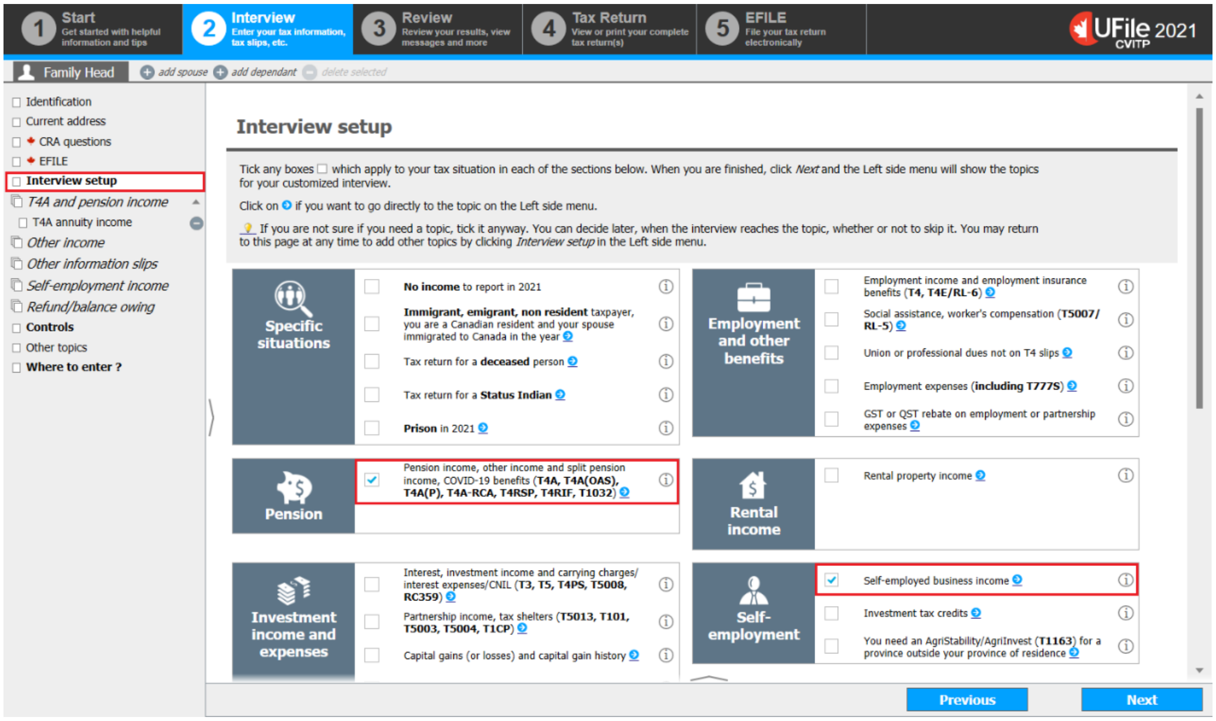
Interview setup



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.

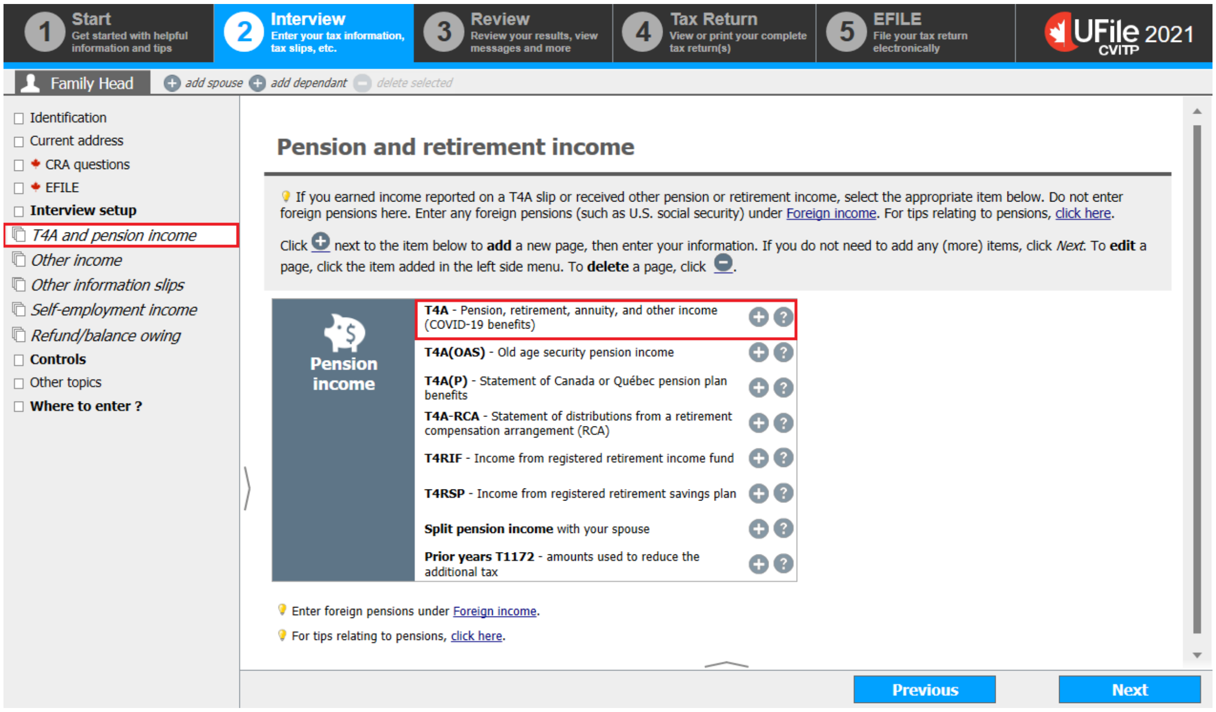
Click on ➲ if you want to go directly to the topic on the Left side menu.

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.

- ☐ **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
- ☐ 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
- ☑ Pension income, other income and split pension income, COVID-19 benefits (**T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032**)
- ☐ Rental property income
- ☐ Interest, investment income and carrying charges/interest expenses/CNIL (**T3, T5, T4PS, T5008, RC359**)
- ☐ Partnership income, tax shelters (**T5013, T101, T5003, T5004, T1CP**)
- ☐ Capital gains (or losses) and capital gain history
- ☑ Self-employed business income
- ☐ Investment tax credits
- ☐ You need an AgriStability/AgriInvest (**T1163**) for a province outside your province of residence

- Select both the **Pension income, other income and split pension income, COVID-19 benefits** and **Self-employed business income** boxes
- Click **Next**

T4A and pension income



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 ⊖.

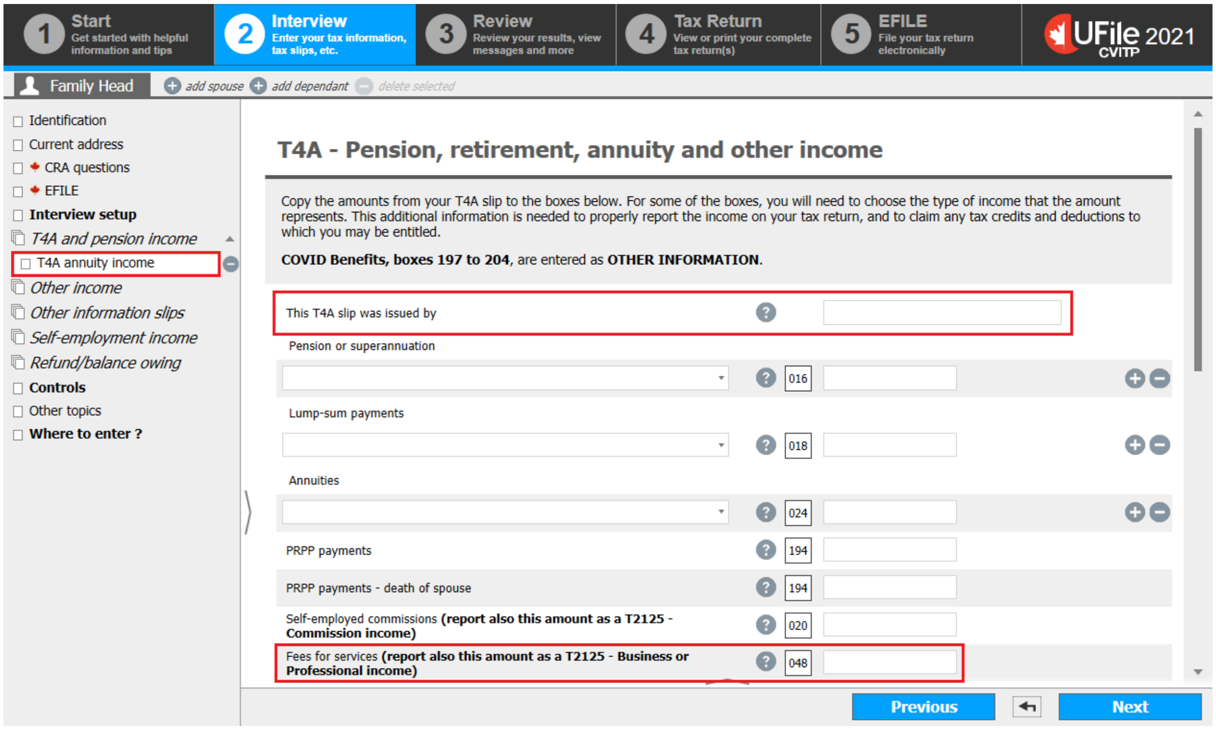
- **T4A** - Pension, retirement, annuity, and other income (COVID-19 benefits)
- **T4A(OAS)** - Old age security pension income
- **T4A(P)** - Statement of Canada or Québec pension plan benefits
- **T4A-RCA** - Statement of distributions from a retirement compensation arrangement (RCA)
- **T4RIF** - 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.

- 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)**

T4A - Pension, retirement, annuity and other income



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 016

Lump-sum payments 018

Annuities 024

PRPP payments 194

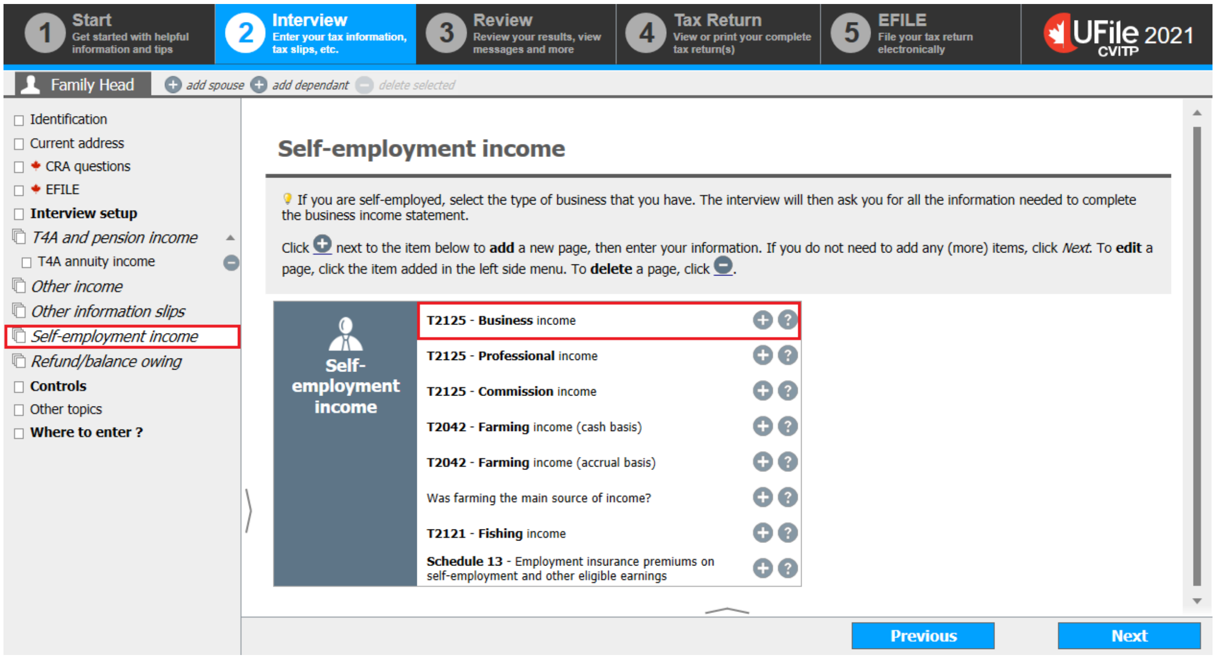
PRPP payments - death of spouse 194

Self-employed commissions **(report also this amount as a T2125 - Commission income)** 020

Fees for services **(report also this amount as a T2125 - Business or Professional income)** 048

- Complete the field **This T4A slip was issued by**
- Complete box **048**, **Fees for services (report also this amount as a T2125 – Business or Professional income)**
- Click **Next**

Self-employment income



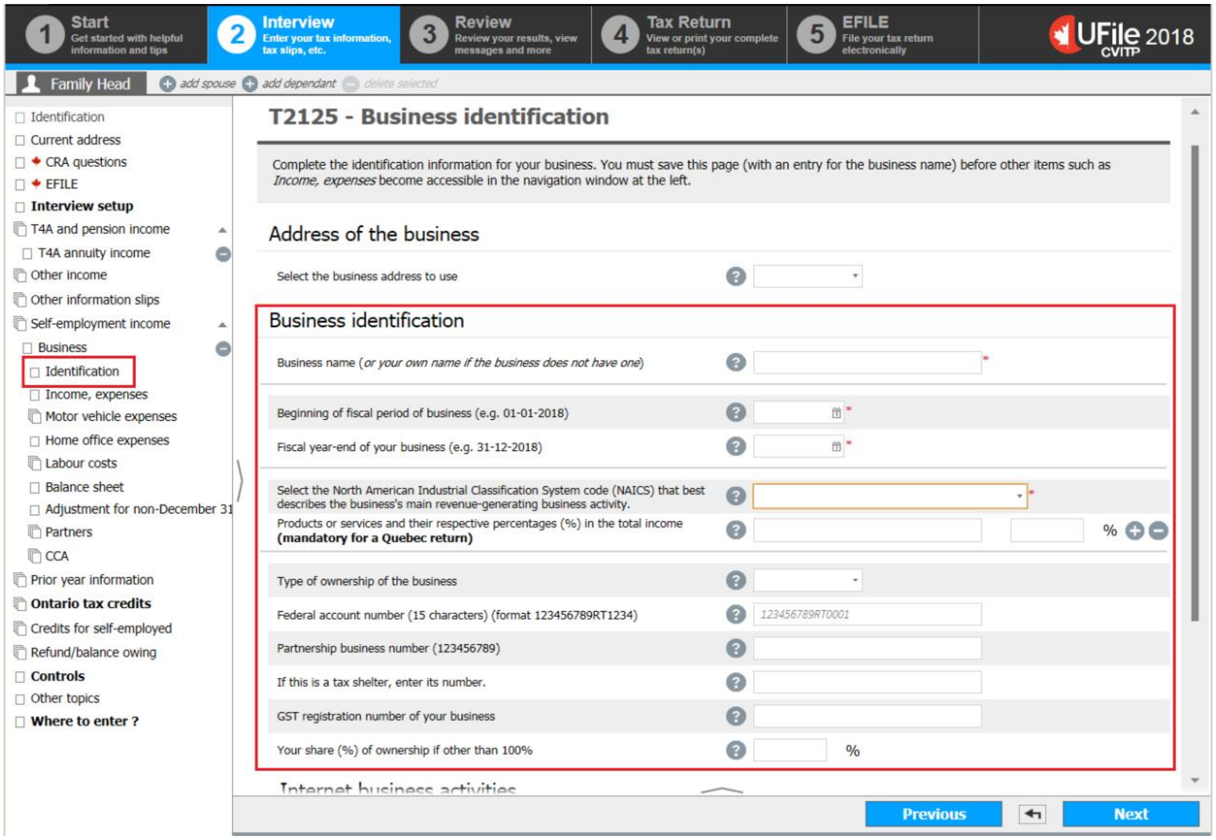
Self-employment income

If you are self-employed, select the type of business that you have. The interview will then ask you for all the information needed to complete the business income statement.

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 ⊖.

- Click **Self-employment income** in the left side menu
- Click the + sign next to **T2125 – Business income**
- Proceed to the next step by completing the business identification information

T2125 - Business identification



T2125 - Business identification

Complete the identification information for your business. You must save this page (with an entry for the business name) before other items such as *Income, expenses* become accessible in the navigation window at the left.

Address of the business

Select the business address to use

Business identification

Business name (*or your own name if the business does not have one*) *

Beginning of fiscal period of business (e.g. 01-01-2018) *

Fiscal year-end of your business (e.g. 31-12-2018) *

Select the North American Industrial Classification System code (NAICS) that best describes the business's main revenue-generating business activity. *

Products or services and their respective percentages (%) in the total income **(mandatory for a Quebec return)** %

Type of ownership of the business

Federal account number (15 characters) (format 123456789RT1234) *123456789RT0001*

Partnership business number (123456789)

If this is a tax shelter, enter its number.

GST registration number of your business

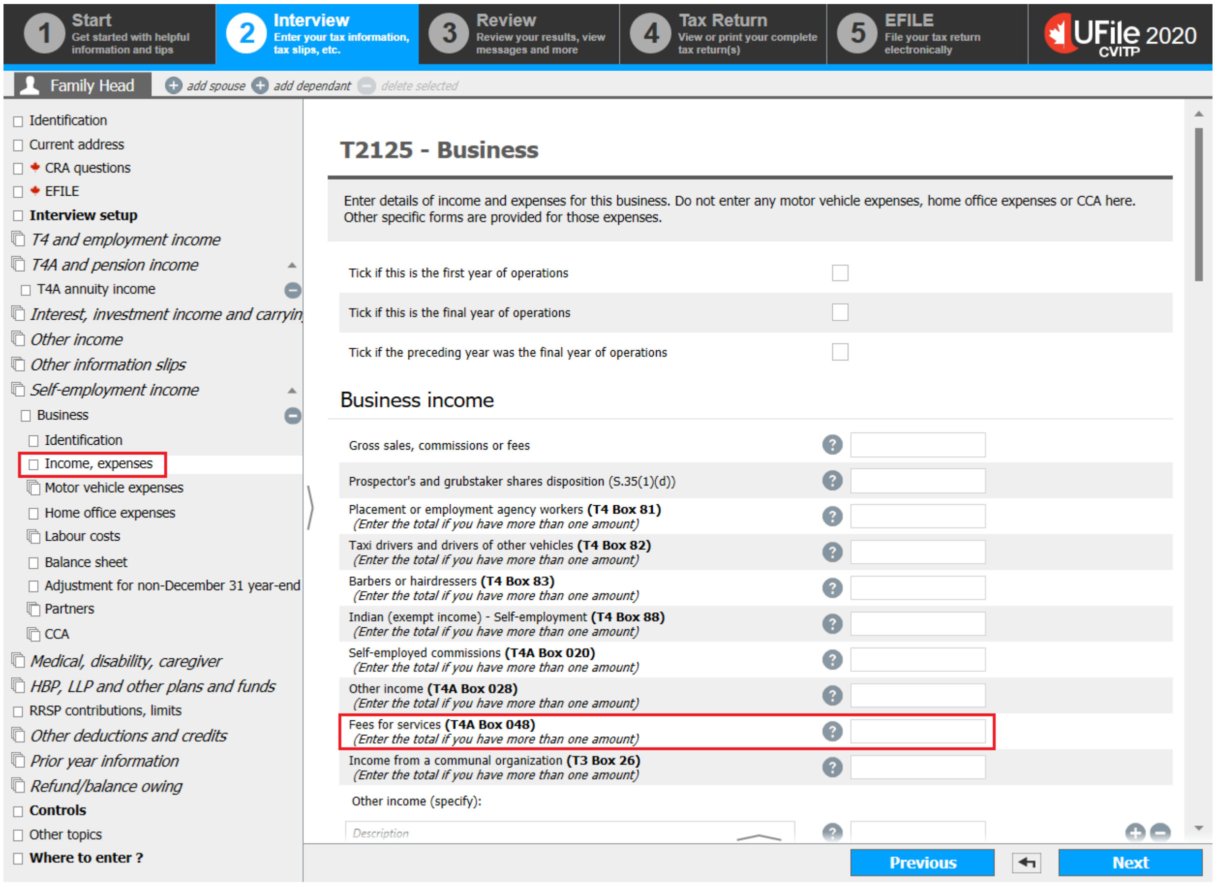
Your share (%) of ownership if other than 100% %

For the **Business identification** section of the T2125, enter the information as follows:

- **Business name**: Use the individual's name
- **Beginning of fiscal period of business**: Use January 1 of the tax year in the format shown
- **Fiscal year-end of your business**: Use December 31 of the tax year in the format shown
- **Select the North American Industry Classification System code (NAICS)**: To determine the appropriate 6-digit code, refer to North American Industry Classification System (NAICS) Canada 2017 on Statistics Canada's website
- **Products or services and their respective percentages (%) in the total income (mandatory for a Quebec return)**: Enter the type of service that the individual performed to earn the income. For the CVITP, the respective percentage entered should always be 100%
- Click **Next**

Note: The NAICS code is mandatory. However, even if an incorrect code is selected, the return will still be accepted and assessed.

T2125 - Business



☐ Identification
☐ Current address
☐ CRA questions
☐ EFILE
☐ **Interview setup**
T4 and employment income
T4A and pension income
☐ T4A annuity income
Interest, investment income and carryin
Other income
Other information slips
Self-employment income
☐ Business
☐ Identification
☐ Income, expenses
Motor vehicle expenses
☐ Home office expenses
Labour costs
☐ Balance sheet
☐ Adjustment for non-December 31 year-end
Partners
CCA
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 ?**

T2125 - Business

Enter details of income and expenses for this business. Do not enter any motor vehicle expenses, home office expenses or CCA here. Other specific forms are provided for those expenses.

Tick if this is the first year of operations ☐
Tick if this is the final year of operations ☐
Tick if the preceding year was the final year of operations ☐

Business income

Gross sales, commissions or fees
Prospector's and grubstaker shares disposition (S.35(1)(d))
Placement or employment agency workers **(T4 Box 81)** *(Enter the total if you have more than one amount)*
Taxi drivers and drivers of other vehicles **(T4 Box 82)** *(Enter the total if you have more than one amount)*
Barbers or hairdressers **(T4 Box 83)** *(Enter the total if you have more than one amount)*
Indian (exempt income) - Self-employment **(T4 Box 88)** *(Enter the total if you have more than one amount)*
Self-employed commissions **(T4A Box 020)** *(Enter the total if you have more than one amount)*
Other income **(T4A Box 028)** *(Enter the total if you have more than one amount)*
Fees for services **(T4A Box 048)** *(Enter the total if you have more than one amount)*
Income from a communal organization **(T3 Box 26)** *(Enter the total if you have more than one amount)*
Other income (specify):
Description

For the **Business income** section of the T2125, enter the information as follows:

- **Fees for services (T4A Box 048)**: Enter the total combined amount from box 048 of all T4A slips

Note: If you know that this is the individual's first or final year of operation, you can tick the applicable boxes at the top of this page. However, these fields are not mandatory.

You have now completed the T2125 for a T4A with box 048 income.

Example: Person with a T4A slip and income in box 048

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	**Marc Caron**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	June 16, 1994
Marital status	Single

Slips required:

- T4 – Statement of Remuneration Paid
- T4A – Statement of Pension, Retirement, Annuity, and Other Income

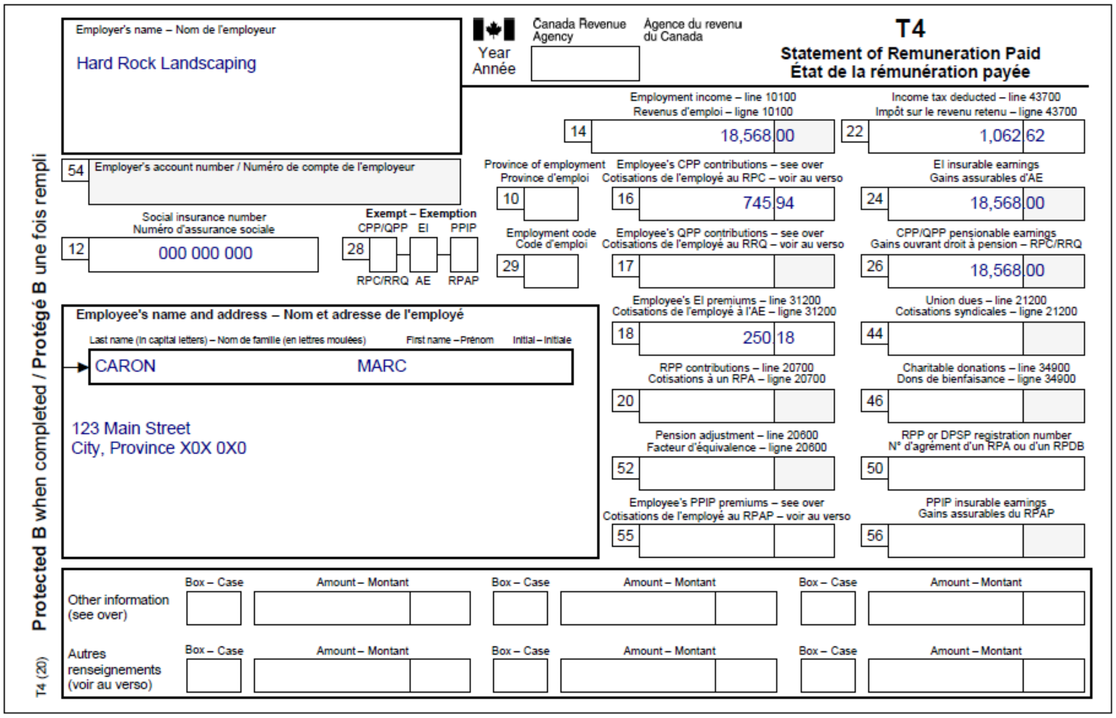
Marc was an employee of a landscaping business (Hard Rock Landscaping) during the summer. To earn extra money he worked as a film extra during the production of a movie. He was paid as a subcontractor for his services on the film set. He did not have any expenses.

Points to remember:

- Since Marc has a T4A with an amount in box 048, you must select the **Pension income, other income and split pension income**, COVID-19 benefits and **Self-employed business income** in the **Interview setup** to declare this information. Selecting these options will generate the T4A page as well as form T2125
- When reporting self-employed business income, form T2125 is mandatory. The amount from box 048 must be entered in both the T4A as well as the T2125
- It is necessary to include NAICS codes for statistical purposes. In this case, code **711512, Independent actors, comedians and performers**, is selected in the appropriate section of form T2125
- When specifying the dates related to the fiscal year's beginning and end periods, **always** enter January 1 to December 31. The dates are entered on form T2125, under the **Business identification** section in UFile
- When you click on the **Review** button in UFile, or when the tax return is generated, you will notice that a few new lines have been populated:
  - **line 13500, Business income (Net):** T4A box 048 is considered business income
  - **lines 22200, 31000, and 42100:** May include an amount owing for CPP as a result of earning this type of income

Information slips for Marc Caron:

T4 - Statement of Remuneration Paid



Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Employer's name – Nom de l'employeur: Hard Rock Landscaping

Year / Année:

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

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

Exempt – Exemption: 28 CPP/QPP ☐ EI ☐ PPIP ☐ (RPC/RRQ, AE, RPAP)

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

123 Main Street
City, Province X0X 0X0

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100: 18,568 00

22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700: 1,062 62

10 Province of employment / Province d'emploi:

16 Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso: 745 94

24 EI insurable earnings / Gains assurables d'AE: 18,568 00

29 Employment code / Code d'emploi:

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: 18,568 00

18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200: 250 18

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:

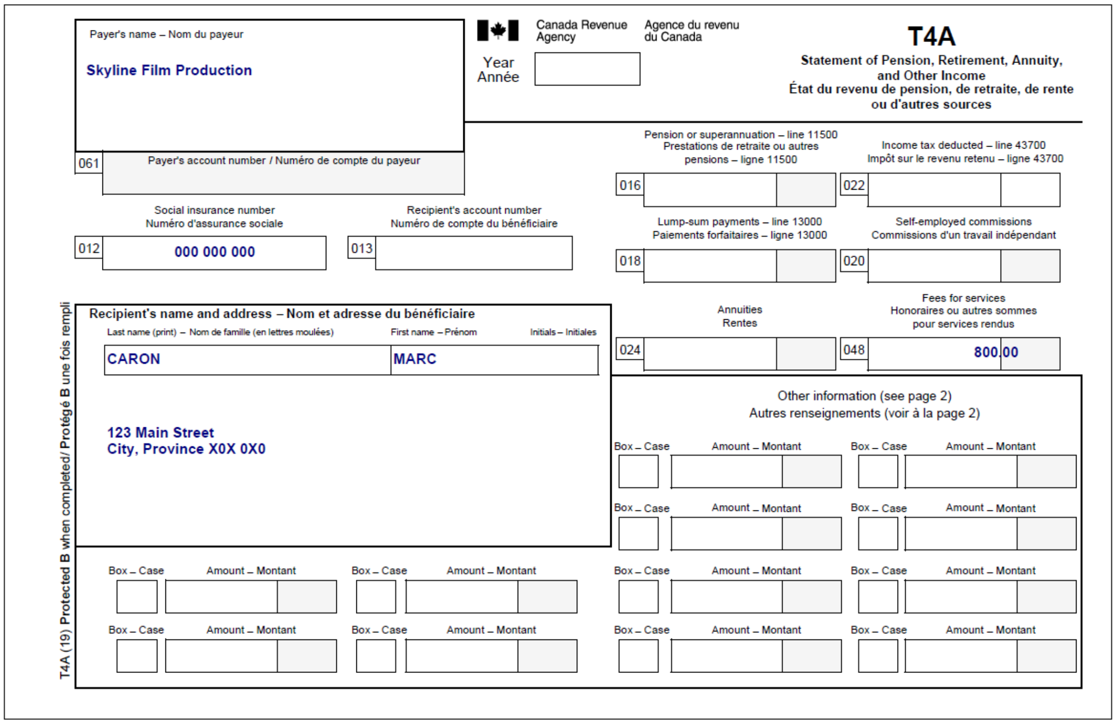
56 PPIP insurable earnings / Gains assurables du RPAP:

Other information (see over) / Autres renseignements (voir au verso)
Box – Case | Amount – Montant | Box – Case | Amount – Montant | Box – Case | Amount – Montant

Protected B when completed / Protégé B une fois rempli

T4 (20)

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



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

Payer's name – Nom du payeur: **Skyline Film Production**

Year / Année:

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

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

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

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

123 Main Street
City, Province X0X 0X0

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:

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: **800 00**

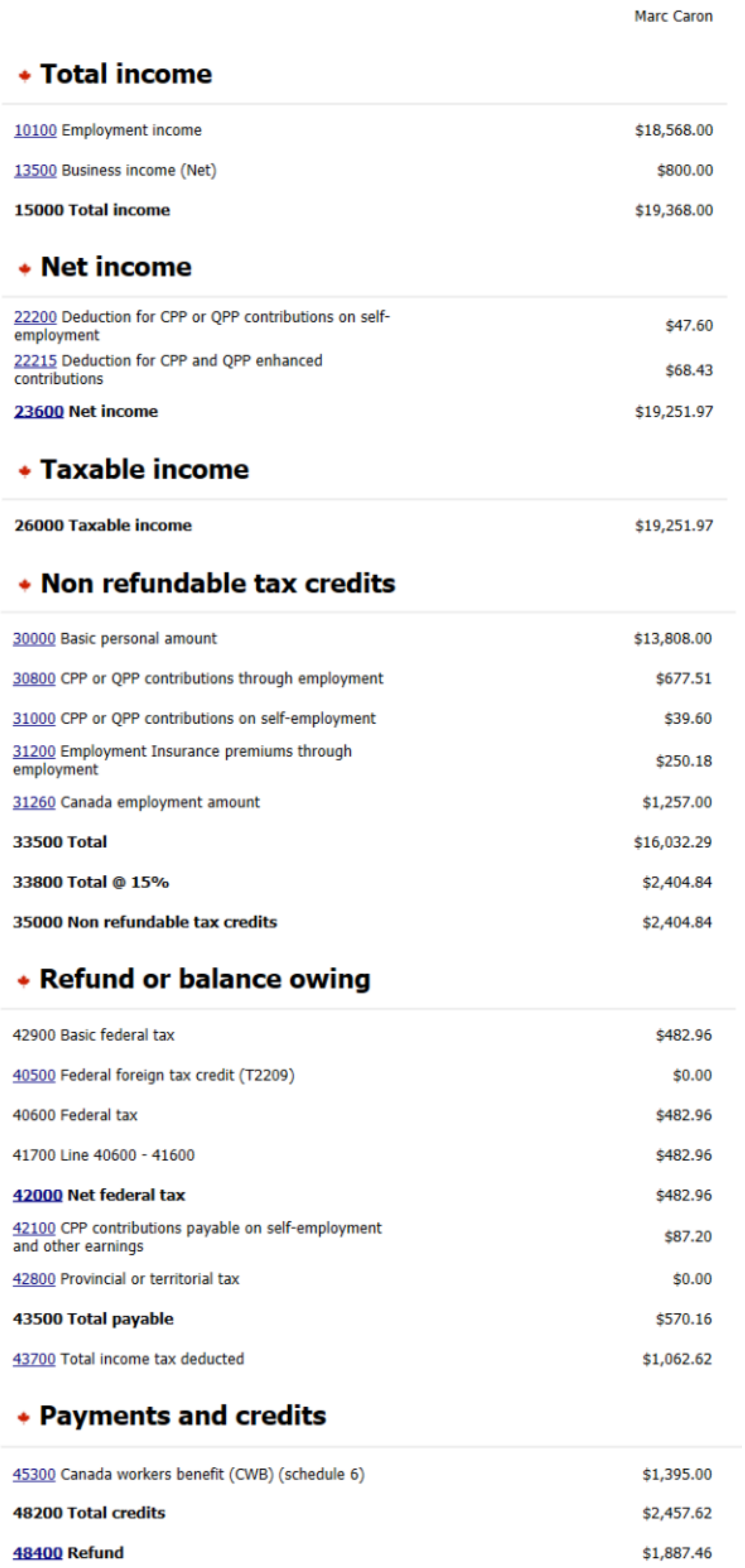
Other information (see page 2) / Autres renseignements (voir à la page 2)
Box – Case | Amount – Montant | Box – Case | Amount – Montant

T4A (19) Protected B when completed/ Protégé B une fois rempli

Solution: Person with a T4A slip and income in box 048

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.



Marc Caron

Total income

10100 Employment income	$18,568.00
13500 Business income (Net)	$800.00
15000 Total income	$19,368.00

Net income

22200 Deduction for CPP or QPP contributions on self-employment	$47.60
22215 Deduction for CPP and QPP enhanced contributions	$68.43
23600 Net income	$19,251.97

Taxable income

26000 Taxable income	$19,251.97

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$677.51
31000 CPP or QPP contributions on self-employment	$39.60
31200 Employment Insurance premiums through employment	$250.18
31260 Canada employment amount	$1,257.00
33500 Total	$16,032.29
33800 Total @ 15%	$2,404.84
35000 Non refundable tax credits	$2,404.84

Refund or balance owing

42900 Basic federal tax	$482.96
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$482.96
41700 Line 40600 - 41600	$482.96
42000 Net federal tax	$482.96
42100 CPP contributions payable on self-employment and other earnings	$87.20
42800 Provincial or territorial tax	$0.00
43500 Total payable	$570.16
43700 Total income tax deducted	$1,062.62

Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	$1,395.00
48200 Total credits	$2,457.62
48400 Refund	$1,887.46

Workers

Before you start

The table below lists common types of workforce-based income and benefits, along with the slips issued for each.

Common types of income		
Type of income	**Information slip**	
Employment income	T4 slip	Statement of Remuneration Paid
Tips, gratuities or occasional earnings	generally on a T4 slip	Statement of Remuneration Paid
Employment Insurance benefits	T4E slip	Statement of Employment Insurance and Other Benefits
Canada workers benefit advance payments	RC210 slip	Canada workers benefit advance payments statement
Self-employment income*	(see important note*)	

Important note*

Usually, CVITP volunteers do not prepare tax returns for self-employed individuals, as these are typically not simple tax situations. However, they may be eligible if specific conditions are met. For more information, see T4A slip with income in box 048.

Need to know

T4 – Statement of Remuneration Paid

Individuals with **employment income** will receive an annual T4 slip, Statement of Remuneration Paid, from their employer(s). It summarizes an individual's employment earnings and deductions for the year (January 1 - December 31).

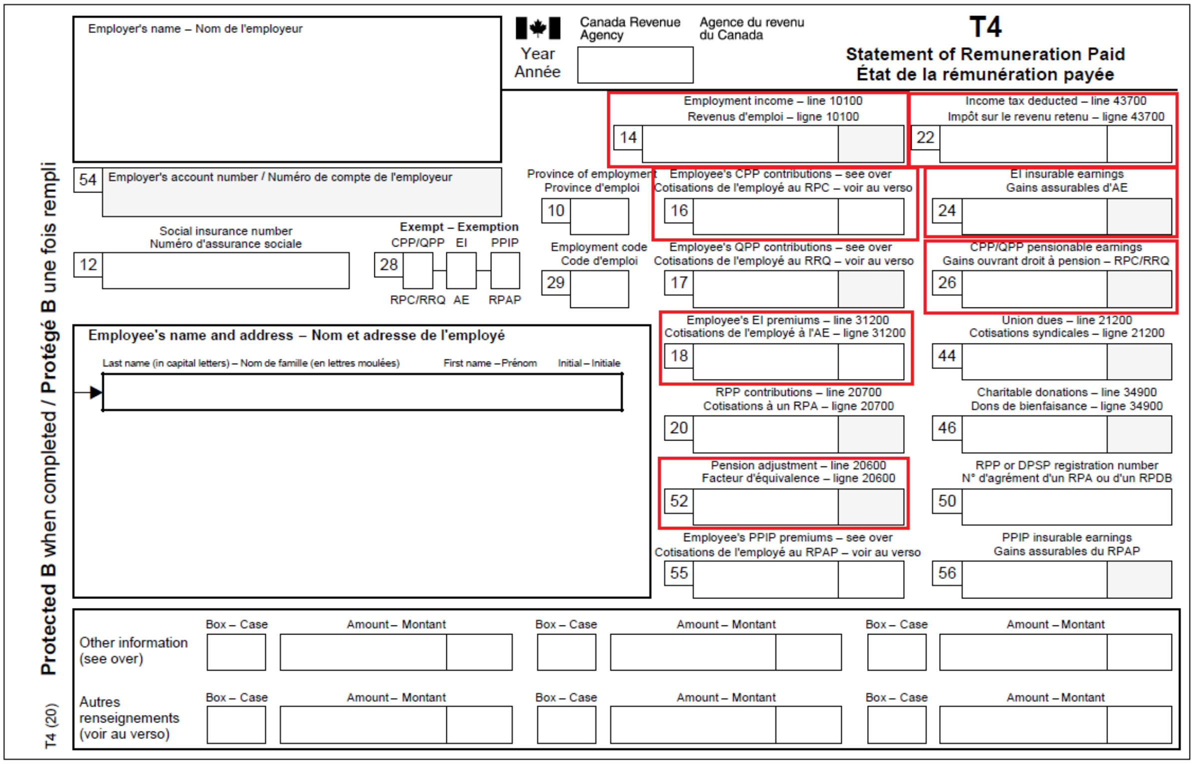
The total employment income is reported in **box 14** and entered on line 10100 - Employment income. This amount will generally entitle an individual to claim the non-refundable tax credit, Line 31260 - Canada employment amount.

Other amounts commonly shown on a T4 slip may entitle an individual to claim certain credits and deductions. They may also affect their total payable (the amount of tax owed). They are shown in the following boxes and affect the following lines on a tax return:

- **Box 16**, Employee's CPP contributions - used to calculate:
  - Line 30800 - Base CPP or QPP contributions through employment income; and
  - Line 22215 - Deduction for CPP or QPP enhanced contributions on employment income
- **Box 18**, Employee's EI premiums - used to calculate line 31200 - Employment insurance premiums through employment
- **Box 20**, RPP contributions - claimed on line 20700 - Registered pension plan (RPP) deduction
- **Box 22**, Income tax deducted - entered on line 43700 - Total income tax deducted
- **Box 44**, Union dues - claimed on line 21200 - Annual union, professional, or like dues
- **Box 52**, Pension adjustment - entered on line 20600 – Pension adjustment

The following boxes are for information only:

- **Box 24** - EI insurable earnings
- **Box 26** - CPP /QPP pensionable earnings



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

14 Employment income – line 10100
Revenus d'emploi – ligne 10100

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

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

10 Province of employment
Province d'emploi

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

24 EI insurable earnings
Gains assurables d'AE

12 Social insurance number
Numéro d'assurance sociale

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

29 Employment code
Code d'emploi

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 moulées) First name – Prénom Initial – Initiale

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

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	Box – Case	Amount – Montant
Autres renseignements (voir au verso)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

Protected B when completed / Protégé B une fois rempli

T4 (20)

Issues with a T4 slip

The individual should contact their employer or the issuer of the slip if:

- Their T4 slip shows incorrect amounts
- Their T4 slip shows incorrect personal information

Individuals waiting for a T4 slip issue to be resolved, are still encouraged to file by the deadline. Filing by the deadline will ensure there are no interruptions to benefit or credit payments and helps to avoid late-filing penalties.

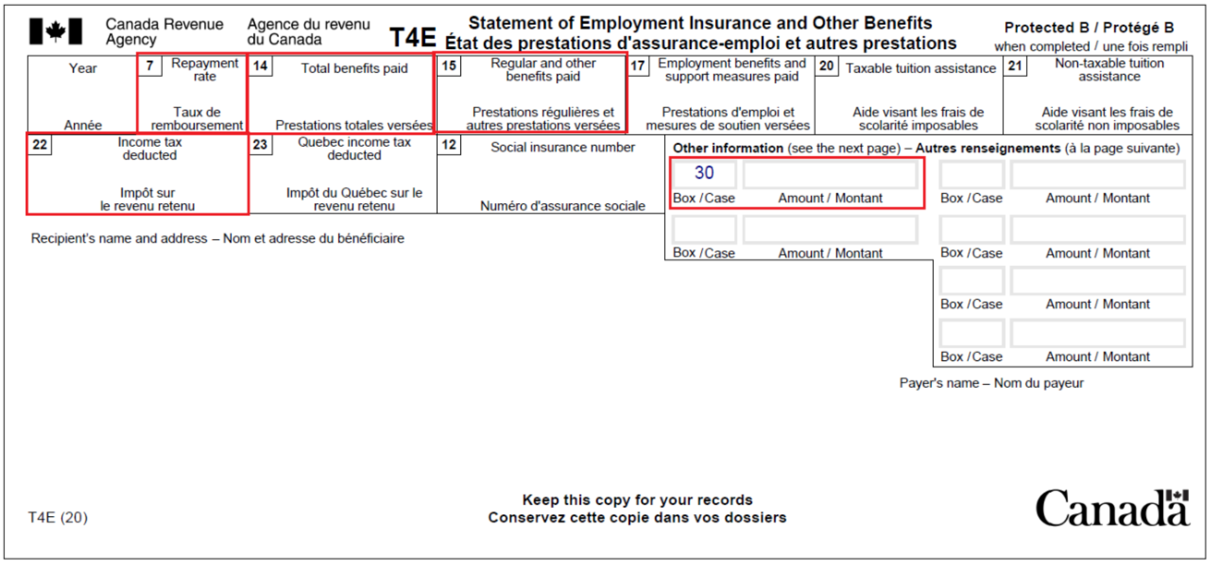
T4E - Statement of Employment Insurance and Other Benefits

Individuals may receive a T4E slip if they received employment insurance benefits and leave for:

- Regular benefits
- Sickness benefits
- Maternity and parental benefits

The T4E slip issued from Service Canada will show amounts such as:

- Box 7 - Repayment rate
- Box 14 - Total benefits paid
- Box 15 - Regular and other benefits paid
- Box 22 - Income tax deducted
- Box 30 - Total repayment



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	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)

Box / Case 30	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

Payer's name – Nom du payeur

T4E (20)

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

Canada

Box 14 shows the **Total benefits paid** to the individual during the year. **Boxes 15, 17, 18, 33, 36** and **37** indicate the type of benefits paid and are included in **box 14**. The Canada Emergency Response Benefit (CERB) payments are also included in **box 14**. For more information, see CRA and COVID-19.

Box 22 shows the **Income tax deducted** at the source. This amount directly affects the total payable on the individual's income tax and benefit return.

In some cases, individuals may have to repay some of the benefits they received. **Box 7** shows the repayment rate for their EI benefit. Individuals will have to complete the repayment chart (found on the back of the T4E slip) to calculate how much of the benefits they have to repay. This amount is reported on line 23500 Social benefits repayment and line 42200 Social benefits repayment of the tax return.

In cases where overpayment amounts were recovered or repaid in the tax year, the total amount will appear in **box 30** (which includes **Box 26 Overpayment recovered or repaid** and **Box 27 Reversal of income tax deducted**). The Canada Emergency Response Benefit (CERB) repayments are also included in **box 30**. For more information, see CRA and COVID-19.

Issues with a T4E slip

The individual should contact Service Canada if:

- Their T4E slip shows incorrect amounts
- Their T4E slip shows incorrect personal information

Individuals waiting for a T4E slip issue to be resolved, are still encouraged to file by the deadline. Filing by the deadline will ensure there are no interruptions to benefit or credit payments and helps avoid late-filing penalties.

Telephone number: 1-800-206-7218

Tips, gratuities and occasional earnings

Tips, gratuities, or occasional earnings may not be shown on a T4 slip. If they are not included, it is the individual's responsibility to provide you with the amounts. The amount earned from January 1 through December 31 must be reported on line 10400 of the individual's tax return.

Individuals may not have contributed to the CPP for certain income they earned through employment, or they may have contributed less than required. This can happen if **any** of the following apply:

- they had multiple employers during the year
- they had income, such as tips, from which their employer did not have to withhold contributions
- they were in a type of employment that was not covered under CPP rules, such as casual employment

To calculate and make additional CPP contributions, complete Form CPT20, Election to pay Canada Pension Plan Contributions. For more information, see Line 30800 – Making additional CPP contributions.

Canada workers benefit (CWB)

The Canada workers benefit (CWB) is a refundable tax credit to help working individuals and families earning a low income.

The CWB has two parts:

- basic amount
- disability supplement

For the basic amount, an individual may be eligible if they:

- have employment income
- are a resident of Canada for income tax purposes throughout the year
- are 19 years of age or older on December 31, or they live with their spouse or common-law partner or their child

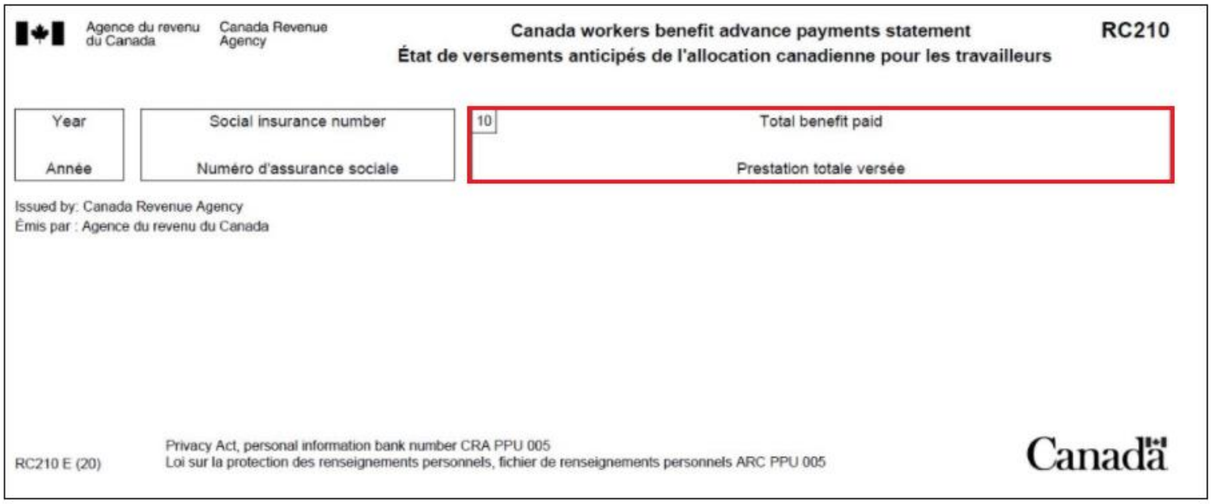
For the disability supplement, an individual may be eligible if they:

- are eligible for the disability tax credit and have an approved form T2201, Disability Tax Credit Certificate, on file with the Canada Revenue Agency

For more information, see Canada workers benefit – Overview.

Canada workers benefit (CWB) advanced payments

Individuals eligible for the Canada workers benefit (CWB) can receive up to half of their CWB in advance payments. Individuals must apply by August 31st to receive advance payments which will be issued as four separate instalments. The amount received in the calendar year will appear in box 10 of the RC210. For more information, see Canada workers benefit – Claim and apply.



Agence du revenu du Canada Canada Revenue Agency

Canada workers benefit advance payments statement
État de versements anticipés de l'allocation canadienne pour les travailleurs

RC210

Year Année	Social insurance number Numéro d'assurance sociale	10 Total benefit paid Prestation totale versée

Issued by: Canada Revenue Agency
Émis par : Agence du revenu du Canada

RC210 E (20)

Privacy Act, personal information bank number CRA PPU 005
Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC PPU 005

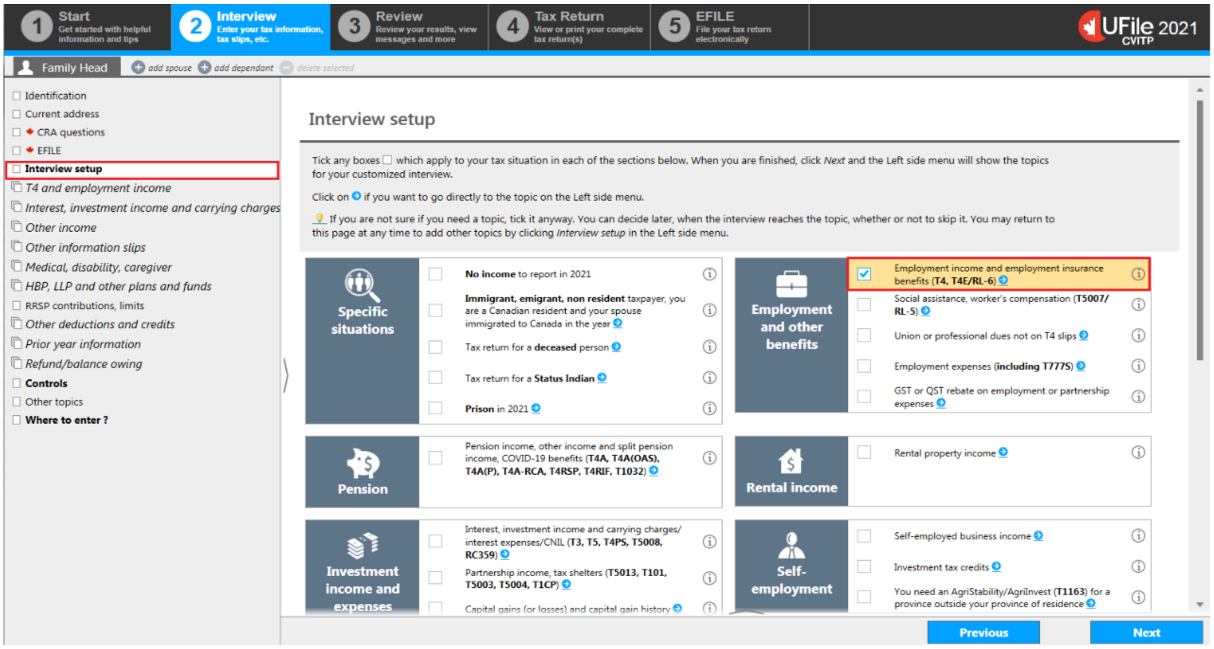
Canada

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



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.

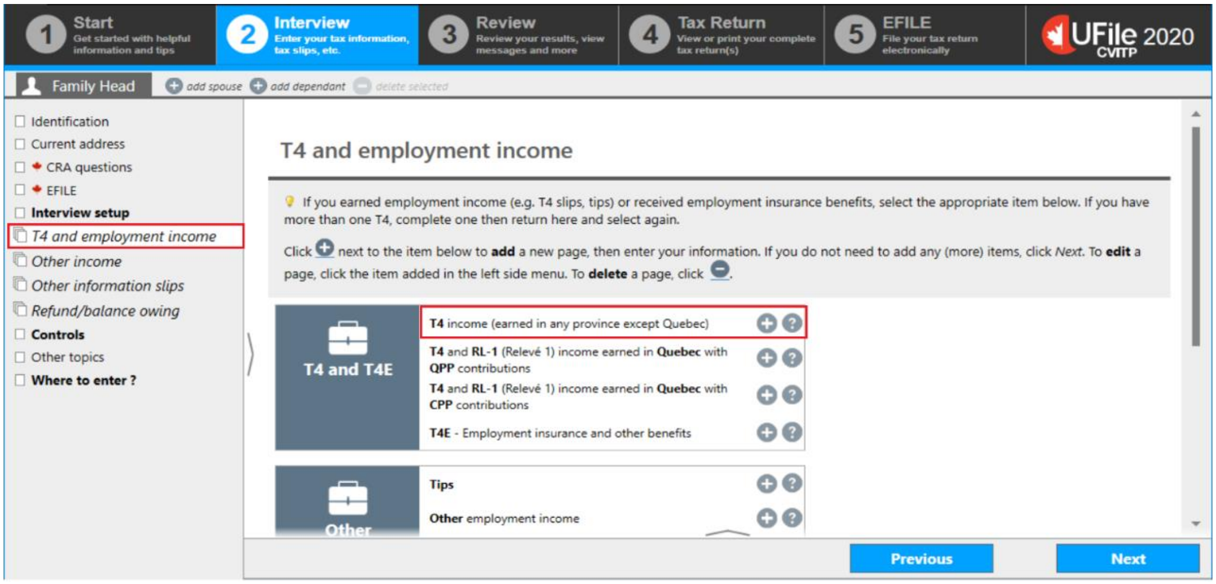
If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking *Interview setup* in the Left side menu.

- ☐ **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
- ☑ 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
- ☐ Pension income, other income and split pension income, COVID-19 benefits (**T4A, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032**)
- ☐ Rental property income
- ☐ Interest, investment income and carrying charges/ interest expenses/CNIL (**T3, T5, T4PS, T5008, RC359**)
- ☐ Partnership income, tax shelters (**T5013, T101, T5003, T5004, T1CP**)
- ☐ Capital gains (or losses) and capital gain history
- ☐ Self-employed business income
- ☐ Investment tax credits
- ☐ You need an AgriStability/AgriInvest (**T1163**) for a province outside your province of residence

- ○ Select the **Interview setup** from 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**

Note: This step is only required once. If an individual has multiple **T4 and T4E** slips, UFile will generate a **T4 and employment income** page in the left side menu where additional T4 and T4E slips can be entered.

T4 - Statement of Remuneration Paid



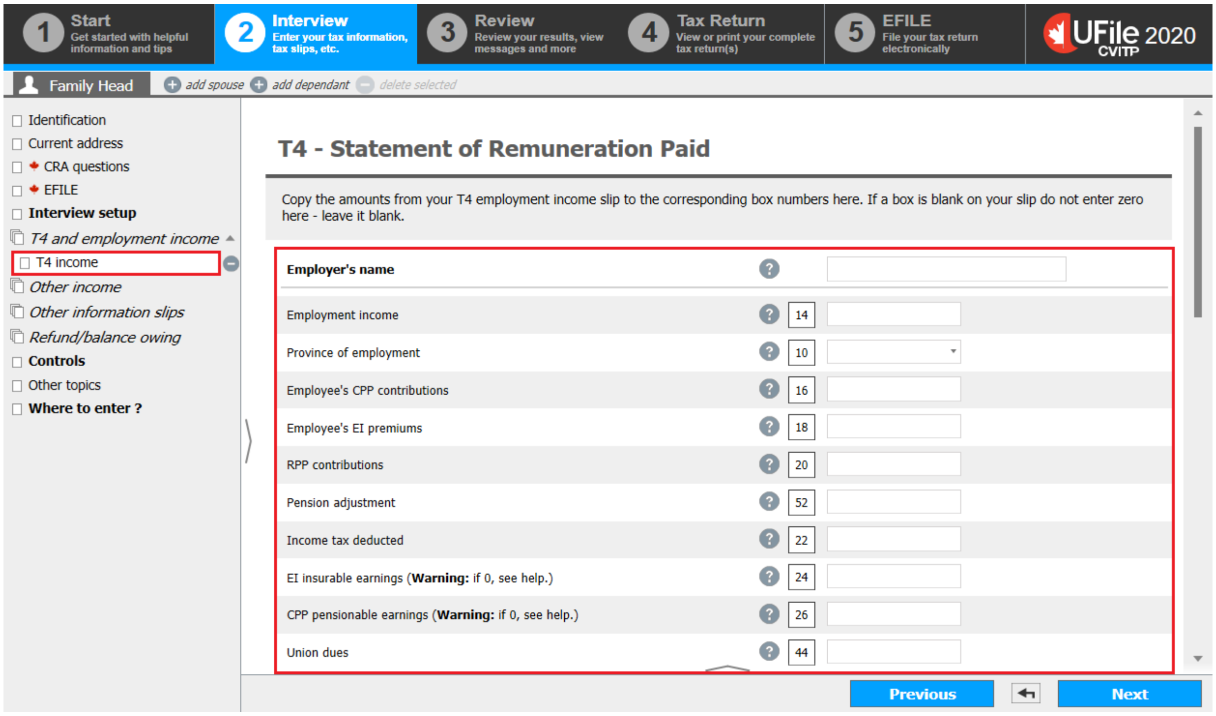
T4 and employment income

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 ⊖.

- To report the amounts from a T4 slip, click **T4 and employment income** in the left side menu
- Click the + sign next to **T4 income (earned in any province except Quebec)** from the **T4 and T4E** section

T4 - Statement of Remuneration Paid



T4 - Statement of Remuneration Paid

Copy the amounts from your T4 employment income slip to the corresponding box numbers here. If a box is blank on your slip do not enter zero here - leave it blank.

Employer's name	
Employment income	14
Province of employment	10
Employee's CPP contributions	16
Employee's EI premiums	18
RPP contributions	20
Pension adjustment	52
Income tax deducted	22
EI insurable earnings (**Warning:** if 0, see help.)	24
CPP pensionable earnings (**Warning:** if 0, see help.)	26
Union dues	44

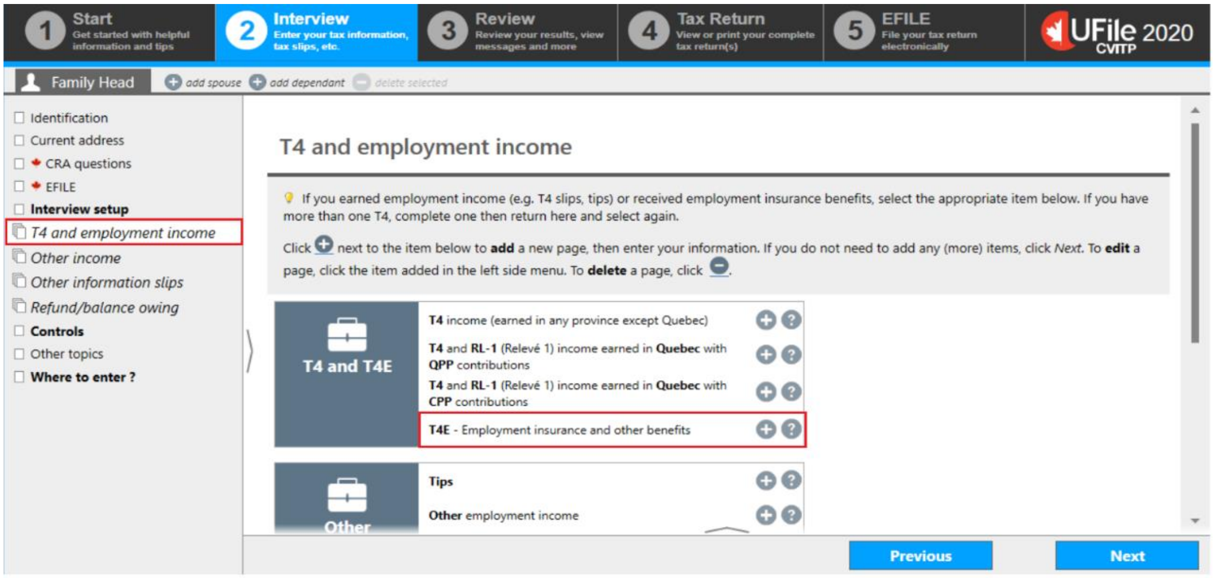
- Enter the **Employer's name**
- Enter the amounts from the individual's T4 slip to the corresponding fields on this page

Note: If **box 24** and/or **box 26** of a T4 slip are blank, **do not enter 0 in UFile**; leave the fields blank.

- Click **Next**

Note: If the individual has more than one T4 slip to input, return to **T4 and employment income** in the left side menu and click the + sign next to **T4 income (earned in any province except Quebec)**

T4E - Employment insurance and other benefits



T4 and employment income

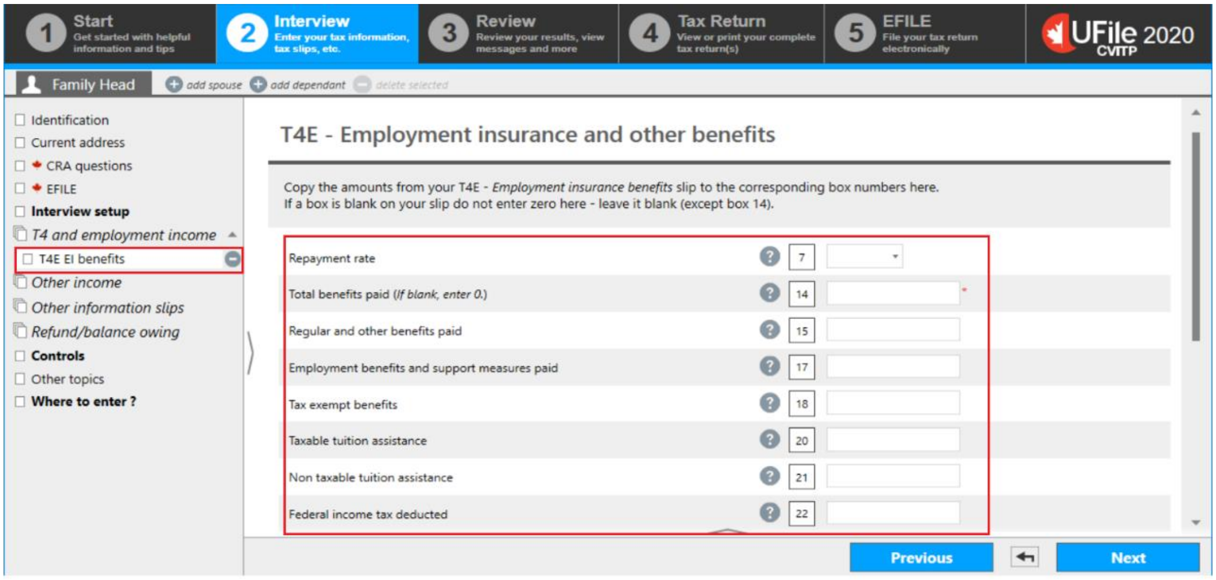
If you earned employment income (e.g. T4 slips, tips) or received employment insurance benefits, select the appropriate item below. If you have more than one T4, complete one then return here and select again.

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** 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
- **Tips**
- **Other** employment income

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

T4E - Employment insurance and other benefits



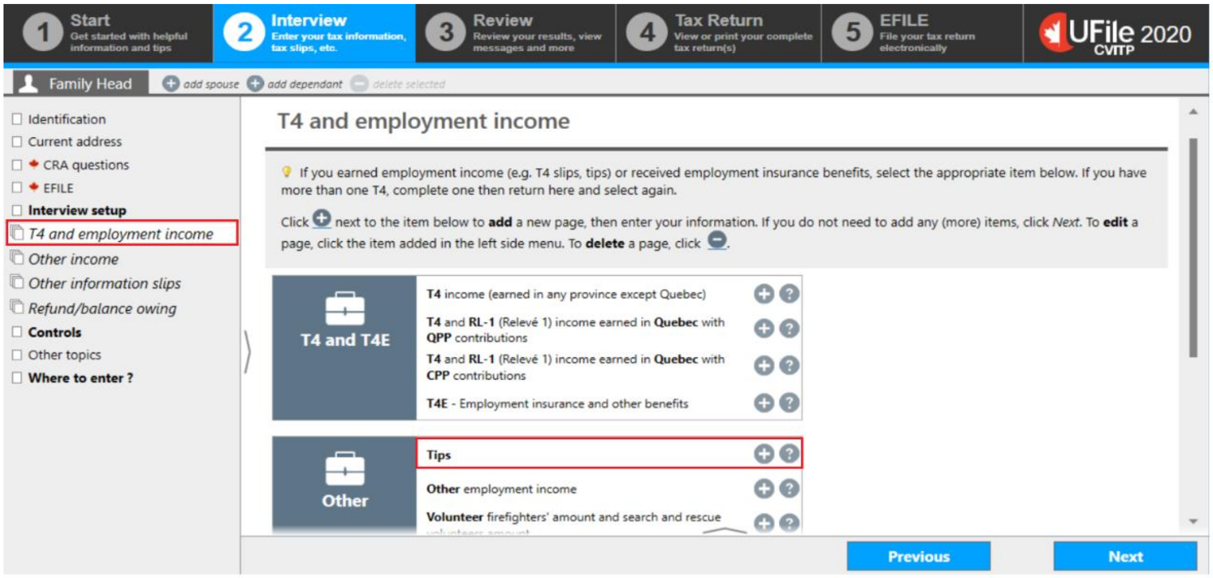
T4E - Employment insurance and other benefits

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

- Enter the amounts from the T4E slip into the corresponding fields on this page
- Click **Next**

Tips



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 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

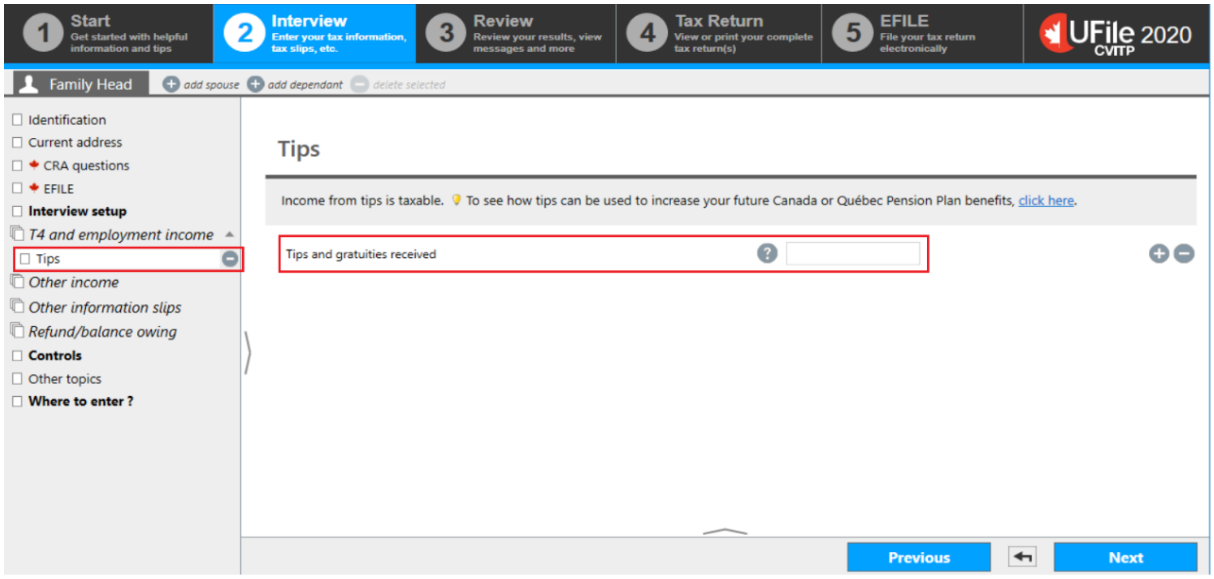
Tips

Other employment income

Volunteer firefighters' amount and search and rescue volunteers amount

- Click **T4 and employment income** in the left side menu
- Click the + sign next to **Tips** from the Other section

Tips



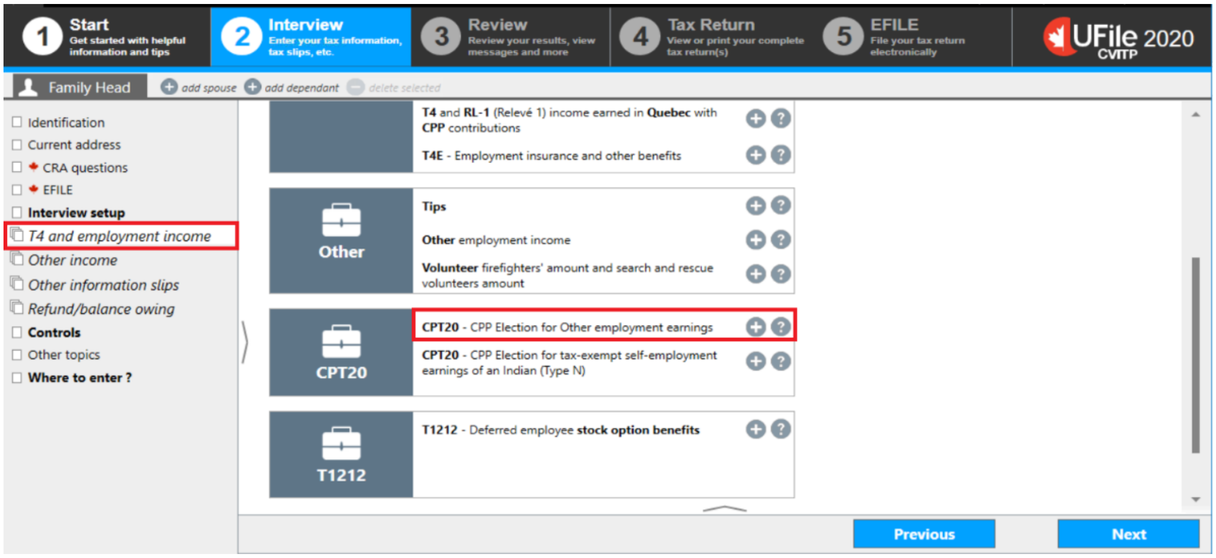
Tips

Income from tips is taxable. To see how tips can be used to increase your future Canada or Québec Pension Plan benefits, click here.

Tips and gratuities received

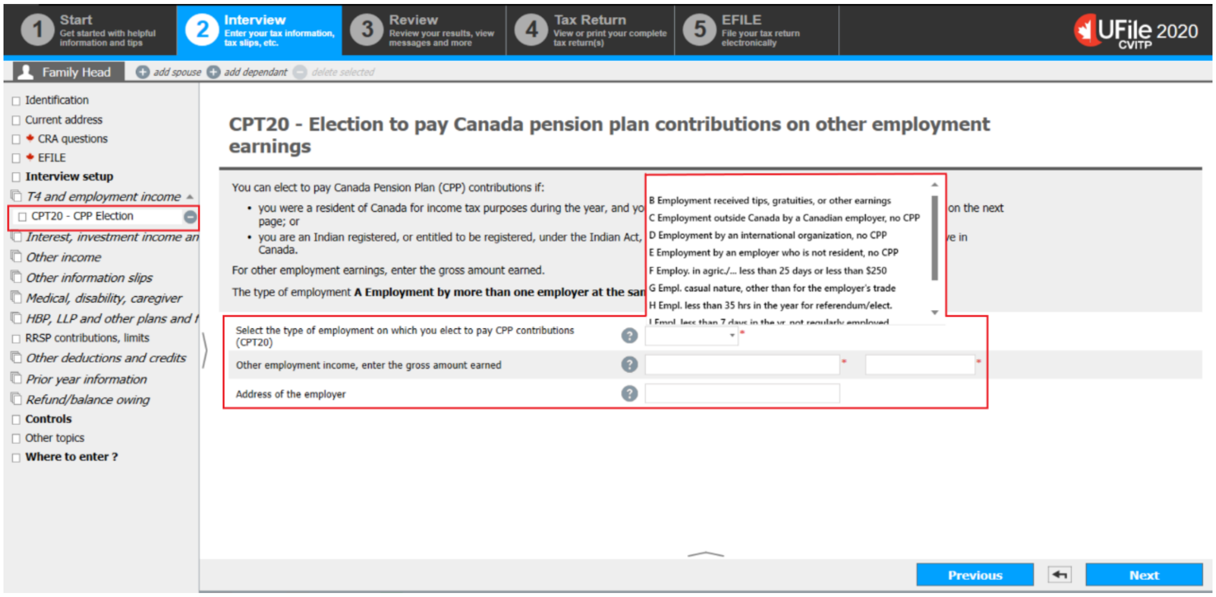
- Enter the total for **tips and gratuities received** during the year that are not included on their T4 slip(s)
- Click **Next**

Election to make additional CPP contributions



- Click **T4 and employment income** in the left side menu
- Click the + sign next to **CPT20 – CPP Election for Other employment earnings** from the **CPT20** section

Election to make additional CPP contributions



CPT20 - Election to pay Canada pension plan contributions on other employment earnings

You can elect to pay Canada Pension Plan (CPP) contributions if:

- you were a resident of Canada for income tax purposes during the year, and yo on the next page; or
- you are an Indian registered, or entitled to be registered, under the Indian Act, ve in Canada.

For other employment earnings, enter the gross amount earned.

The type of employment **A Employment by more than one employer at the san**

Select the type of employment on which you elect to pay CPP contributions (CPT20) ?

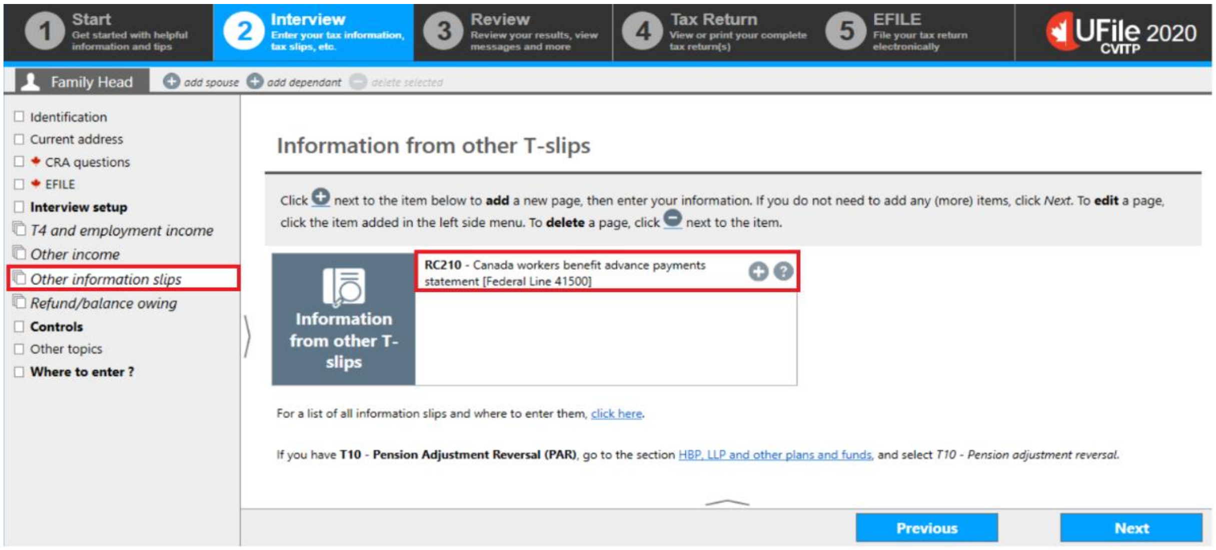
Other employment income, enter the gross amount earned ?

Address of the employer ?

- In the drop-down menu for **Select the type of employment on which you elect to pay CPP contributions (CPT20),** choose **B Employment received tips, gratuities, or other earnings**
- For **Other employment income, enter the gross amount earned**, enter the type of income (e.g. Tips) in the first field. In the field next to that, enter the gross amount earned that the individual wants to make additional CPP contributions for
- Enter the **Address of the employer**
- Click **Next**

Note: If the individual has more than one employer to input, return to **T4 and employment income** in the left side menu and click the **+** sign next to **CPT20 – CPP Election for Other employment earnings** to enter an additional employer. Each employer must be added separately.

RC210 - Canada workers benefit advance payments received



Information from other T-slips

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 ⊖ next to the item.

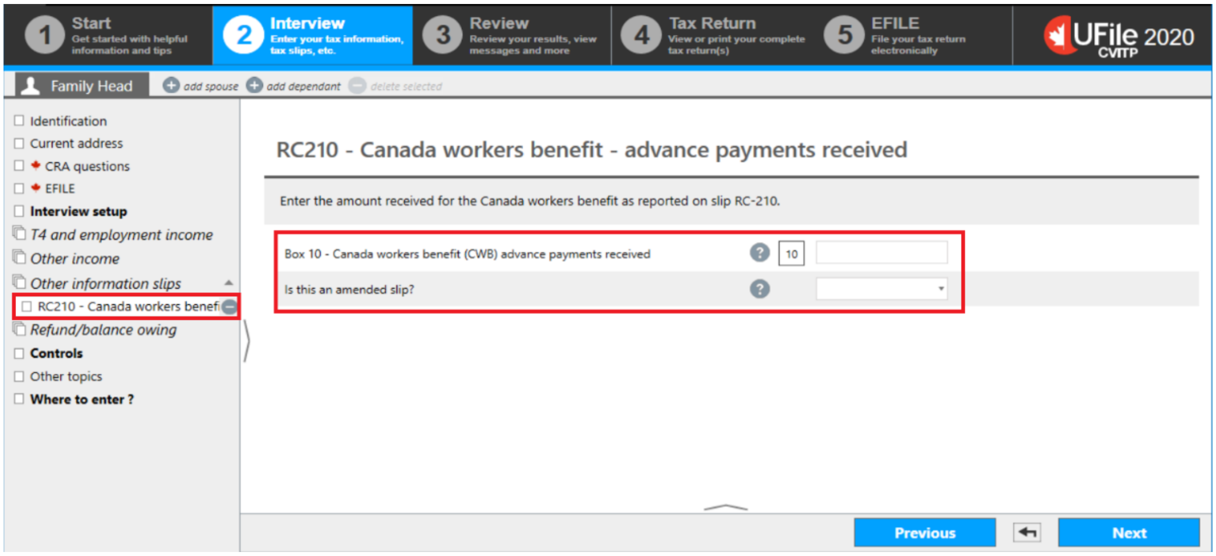
RC210 - Canada workers benefit advance payments statement [Federal Line 41500]

For a list of all information slips and where to enter them, click here.

If you have **T10 - Pension Adjustment Reversal (PAR)**, go to the section HBP, LLP and other plans and funds, and select *T10 - Pension adjustment reversal*.

- Click **Other information slips** in the left side menu
- Click the + sign next to **RC210 – Canada workers benefit advance payments statement [Federal line 41500]** from the **Information from other T-slips** section

RC210 - Canada workers benefit - advance payments received



RC210 - Canada workers benefit - advance payments received

Enter the amount received for the Canada workers benefit as reported on slip RC-210.

Box 10 - Canada workers benefit (CWB) advance payments received 10

Is this an amended slip?

- Enter the amount from box 10 of the RC210 slip into the corresponding field on this page
- Answer the question **Is this an amended slip?**
- Click **Next**

Example: Workers (Reporting employment income, EI benefits and CWB advance payments, Tips and additional CPP contributions)

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	**Sandra Couture**
Social insurance number (SIN)	000 000 000
Address	123 Main Street City, Province X0X 0X0
Date of birth	May 05, 1995
Marital status	Single

Slips included:

- T4 – Statement of Remuneration Paid (ABC Ltd.)
- T4 – Statement of Remuneration Paid (Le Gourmet)
- T4E – Statement of Employment Insurance and Other Benefits
- RC210 – Canada workers benefit advance payments statement

Situation 1: Reporting employment income

Sandra worked at ABC Ltd. during the year.

Slips required:

- T4 – Statement of Remuneration Paid (ABC 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.

Situation 2: EI benefits, and CWB advance payments

Sandra worked at ABC Ltd. She lost her job during the year and started receiving employment insurance benefits, as well the CWB advance payments.

Slips required:

- T4 – Statement of Remuneration Paid (ABC Ltd.)
- T4E – Statement of Employment Insurance and Other Benefits
- RC210 – Canada workers benefit advance payments statement

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 insert the T4 and T4E slips.
- In the left side menu, select **Other information slips** to enter the RC210 slip.
- The entitled Canada workers benefit (CWB) credit will be displayed on line 45300 Canada workers benefit (CWB) (schedule 6). The CWB advance payments received will be displayed on Line 41500 – Canada workers benefit (CWB) advance payments received.

Situation 3: Tips and additional CPP contributions

Sandra worked at ABC Ltd. and Le Gourmet at the same time. She informed us that she received tips while working at Le Gourmet for a total of $2,000, which was not included on her T4 slip. Sandra would like to make additional CPP contributions for the tips she earned. The address for Le Gourmet is 789 Main Street, City, Province X0X 0X0.

Slips required:

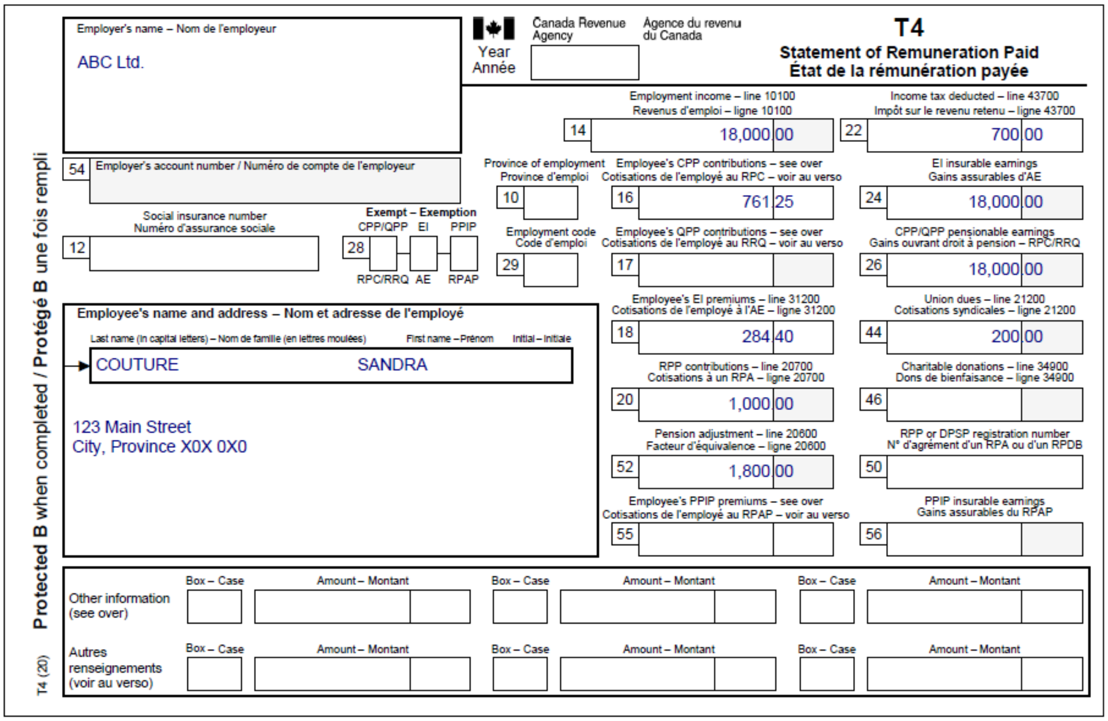
- T4 – Statement of Remuneration Paid (ABC Ltd.)
- T4 – Statement of Remuneration Paid (Le Gourmet)

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 slips
- Since Sandra has received tips and would like to make additional contributions to the CPP, select **T4 and employment income** from the left side menu. Then, select the **+** sign next to **Tips** and **CPT20 – CPP Election for Other employment earnings**
- UFile will automatically calculate the additional CPP contributions applicable to the other employment income

Information slip for Sandra:

T4 – Statement of Remuneration Paid (ABC Ltd.)



Protected B when completed / Protégé B une fois rempli

T4 (20)

Employer's name – Nom de l'employeur
ABC Ltd.

Canada Revenue Agency / Agence du revenu du Canada

Year / Année

T4
Statement of Remuneration Paid
État de la rémunération payée

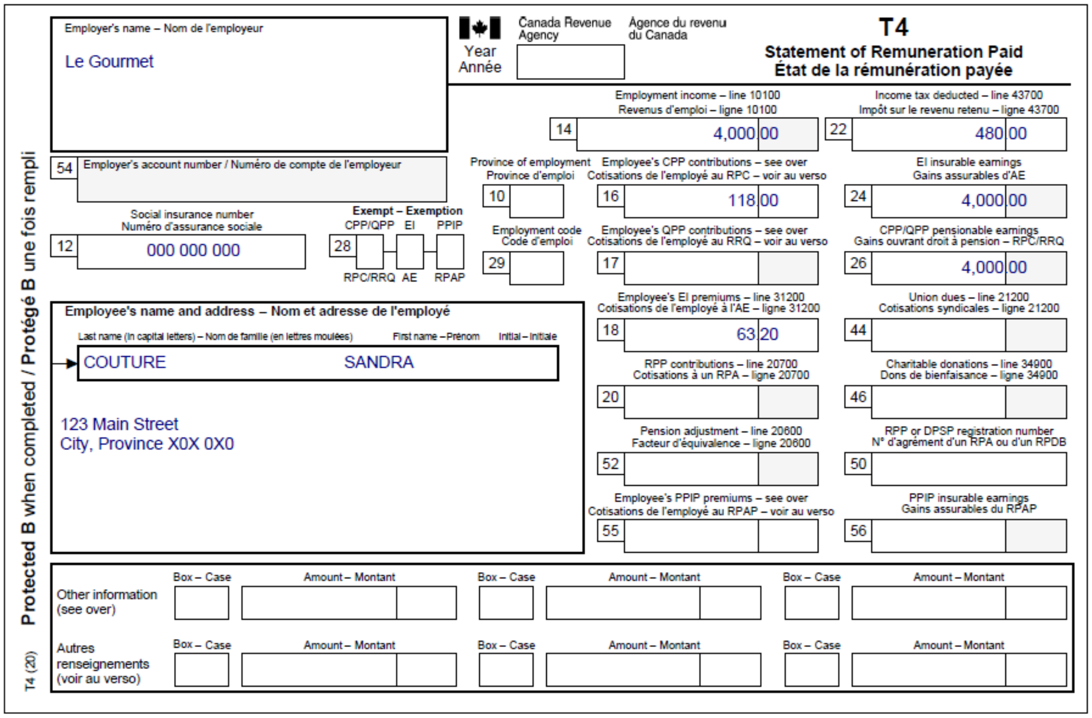
54	Employer's account number / Numéro de compte de l'employeur	
12	Social insurance number / Numéro d'assurance sociale	
28	Exempt – Exemption: CPP/QPP EI PPIP / RPC/RRQ AE RPAP	☐ ☐ ☐
10	Province of employment / Province d'emploi	
29	Employment code / Code d'emploi	
14	Employment income – line 10100 / Revenus d'emploi – ligne 10100	18,000 00
22	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	700 00
16	Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso	761 25
24	EI insurable earnings / Gains assurables d'AE	18,000 00
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	18,000 00
18	Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200	284 40
44	Union dues – line 21200 / Cotisations syndicales – ligne 21200	200 00
20	RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700	1,000 00
46	Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900	
52	Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	1,800 00
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): COUTURE
First name – Prénom: SANDRA
Initial – Initiale:

123 Main Street
City, Province X0X 0X0

Other information (see over) / Autres renseignements (voir au verso): Box – Case / Amount – Montant

T4 – Statement of Remuneration Paid (Le Gourmet)



Protected B when completed / Protégé B une fois rempli

T4 (20)

Employer's name – Nom de l'employeur
Le Gourmet

Canada Revenue Agency / Agence du revenu du Canada

Year / Année

T4
Statement of Remuneration Paid
État de la rémunération payée

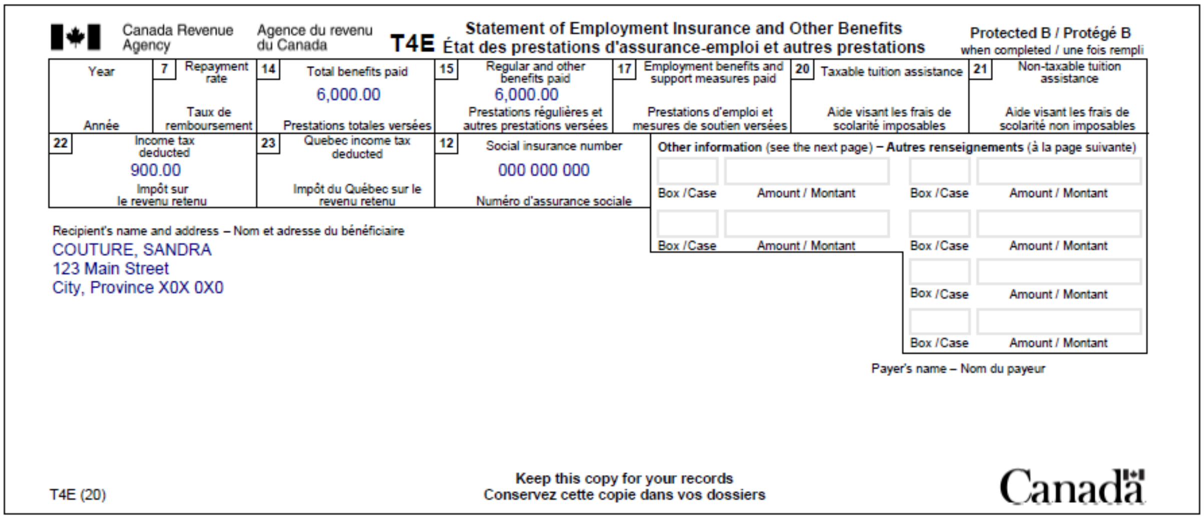
54	Employer's account number / Numéro de compte de l'employeur	
12	Social insurance number / Numéro d'assurance sociale	000 000 000
28	Exempt – Exemption: CPP/QPP EI PPIP / RPC/RRQ AE RPAP	☐ ☐ ☐
10	Province of employment / Province d'emploi	
29	Employment code / Code d'emploi	
14	Employment income – line 10100 / Revenus d'emploi – ligne 10100	4,000 00
22	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700	480 00
16	Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso	118 00
24	EI insurable earnings / Gains assurables d'AE	4,000 00
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	4,000 00
18	Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200	63 20
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): COUTURE
First name – Prénom: SANDRA
Initial – Initiale:

123 Main Street
City, Province X0X 0X0

Other information (see over) / Autres renseignements (voir au verso): Box – Case / Amount – Montant

T4E – Statement of Employment Insurance and 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 6,000.00 Prestations totales versées	15 Regular and other benefits paid 6,000.00 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 900.00 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)

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
COUTURE, SANDRA
123 Main Street
City, Province X0X 0X0

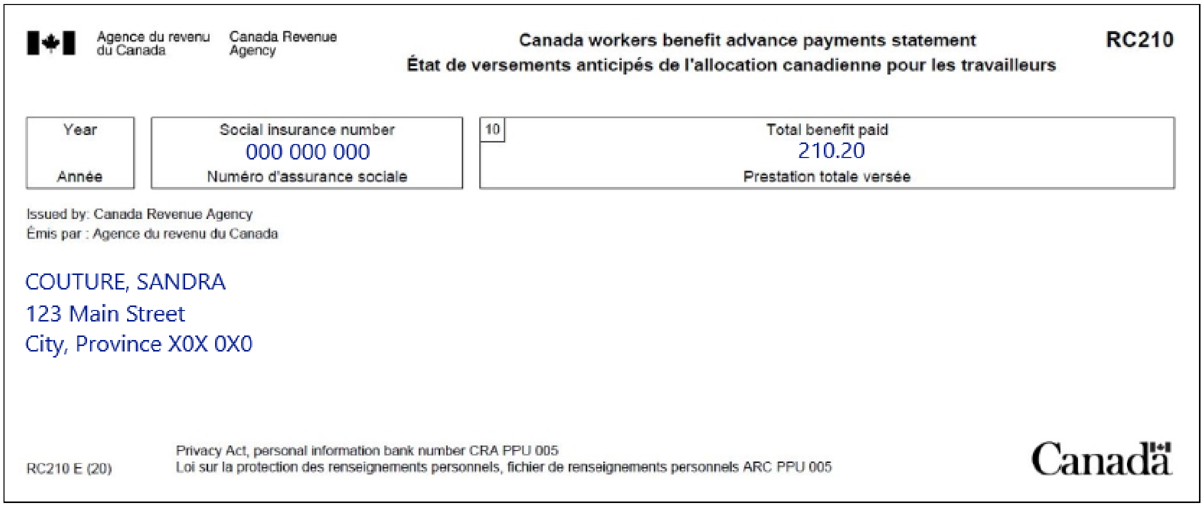
Payer's name – Nom du payeur

T4E (20)

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

Canada

RC210 – Canada workers benefit advance payments statement



Agence du revenu du Canada / Canada Revenue Agency

Canada workers benefit advance payments statement
État de versements anticipés de l'allocation canadienne pour les travailleurs

RC210

Year Année	Social insurance number 000 000 000 Numéro d'assurance sociale	10 Total benefit paid 210.20 Prestation totale versée

Issued by: Canada Revenue Agency
Émis par : Agence du revenu du Canada

COUTURE, SANDRA
123 Main Street
City, Province X0X 0X0

RC210 E (20)

Privacy Act, personal information bank number CRA PPU 005
Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC PPU 005

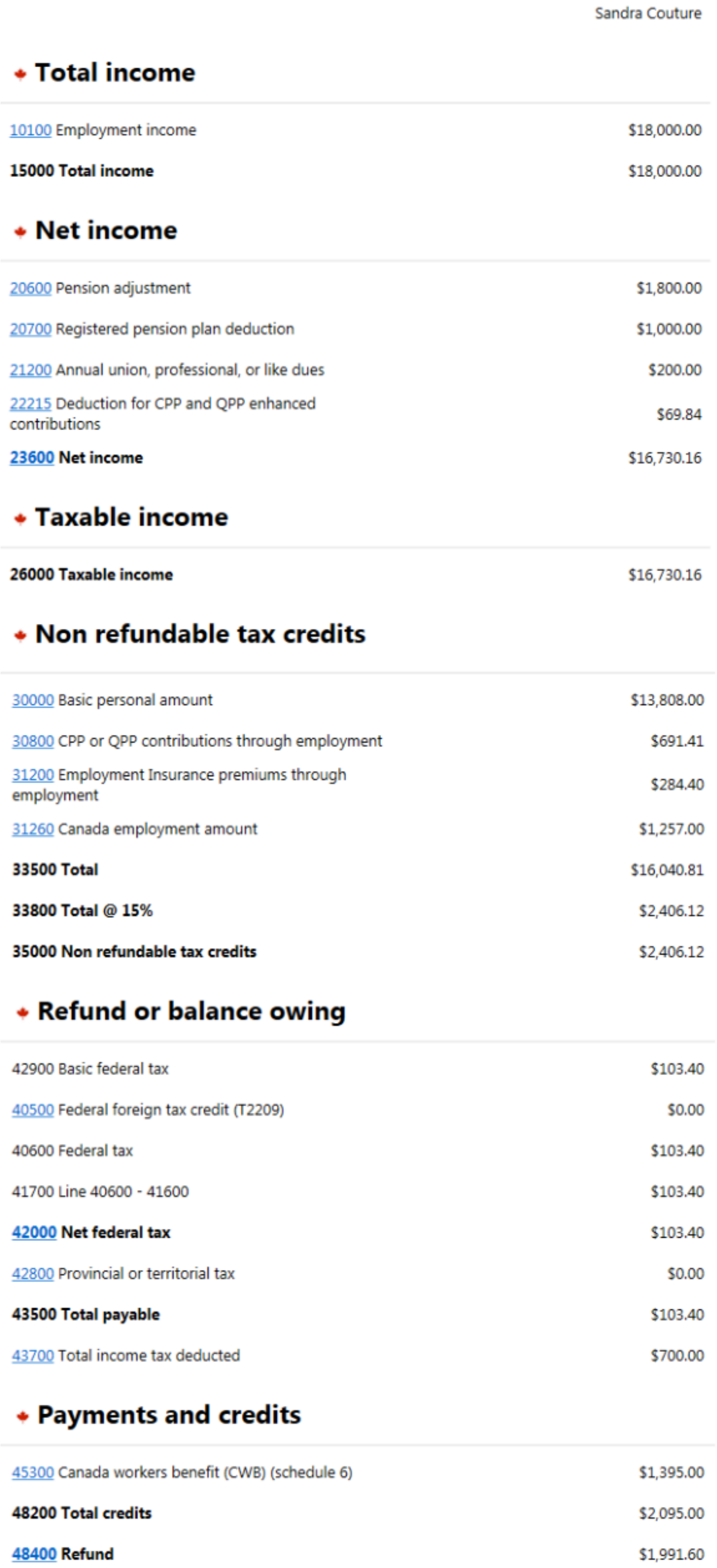
Canada

Solution: Workers (Reporting employment income, Reporting employment income , EI benefits and CWB advance payments, Reporting employment income, tips and additional CPP contributions)

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.

Situation 1: Reporting employment income



Sandra Couture

Total income

10100 Employment income	$18,000.00
15000 Total income	$18,000.00

Net income

20600 Pension adjustment	$1,800.00
20700 Registered pension plan deduction	$1,000.00
21200 Annual union, professional, or like dues	$200.00
22215 Deduction for CPP and QPP enhanced contributions	$69.84
23600 Net income	$16,730.16

Taxable income

26000 Taxable income	$16,730.16

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$691.41
31200 Employment Insurance premiums through employment	$284.40
31260 Canada employment amount	$1,257.00
33500 Total	$16,040.81
33800 Total @ 15%	$2,406.12
35000 Non refundable tax credits	$2,406.12

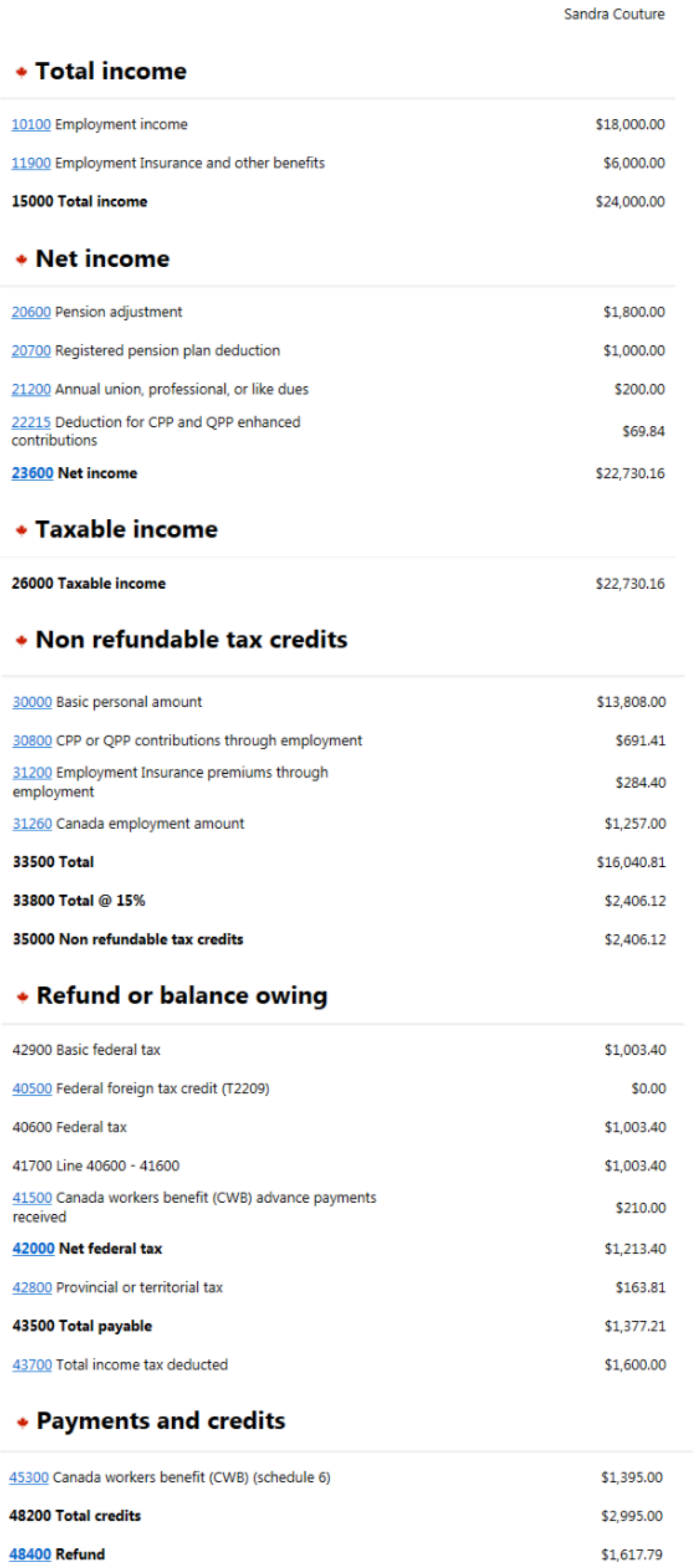
Refund or balance owing

42900 Basic federal tax	$103.40
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$103.40
41700 Line 40600 - 41600	$103.40
42000 Net federal tax	$103.40
42800 Provincial or territorial tax	$0.00
43500 Total payable	$103.40
43700 Total income tax deducted	$700.00

Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	$1,395.00
48200 Total credits	$2,095.00
48400 Refund	$1,991.60

Situation 2: Reporting employment income, EI benefits and CWB advance payment



Sandra Couture

Total income

10100 Employment income	$18,000.00
11900 Employment Insurance and other benefits	$6,000.00
15000 Total income	$24,000.00

Net income

20600 Pension adjustment	$1,800.00
20700 Registered pension plan deduction	$1,000.00
21200 Annual union, professional, or like dues	$200.00
22215 Deduction for CPP and QPP enhanced contributions	$69.84
23600 Net income	$22,730.16

Taxable income

26000 Taxable income	$22,730.16

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$691.41
31200 Employment Insurance premiums through employment	$284.40
31260 Canada employment amount	$1,257.00
33500 Total	$16,040.81
33800 Total @ 15%	$2,406.12
35000 Non refundable tax credits	$2,406.12

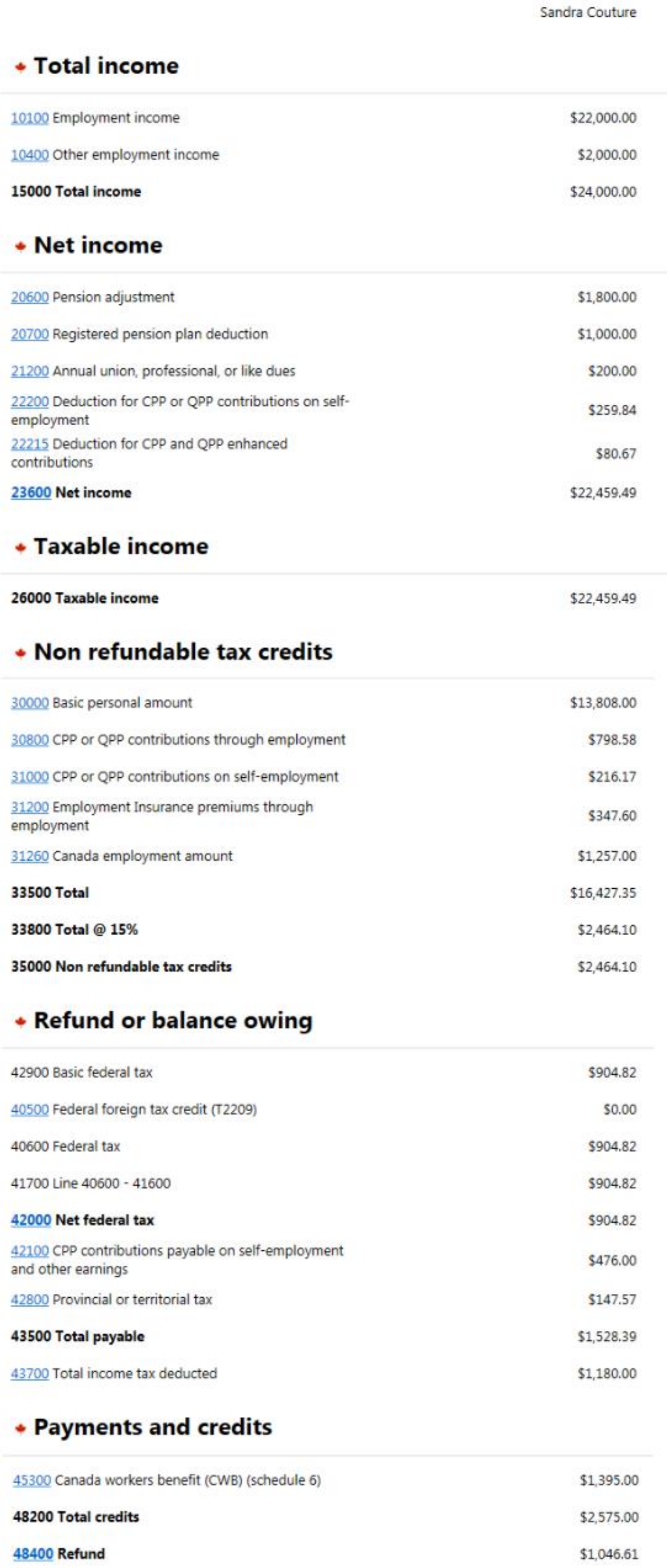
Refund or balance owing

42900 Basic federal tax	$1,003.40
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$1,003.40
41700 Line 40600 - 41600	$1,003.40
41500 Canada workers benefit (CWB) advance payments received	$210.00
42000 Net federal tax	$1,213.40
42800 Provincial or territorial tax	$163.81
43500 Total payable	$1,377.21
43700 Total income tax deducted	$1,600.00

Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	$1,395.00
48200 Total credits	$2,995.00
48400 Refund	$1,617.79

Situation 3: Reporting employment income, tips and additional CPP contributions



Sandra Couture

Total income

10100 Employment income	$22,000.00
10400 Other employment income	$2,000.00
15000 Total income	$24,000.00

Net income

20600 Pension adjustment	$1,800.00
20700 Registered pension plan deduction	$1,000.00
21200 Annual union, professional, or like dues	$200.00
22200 Deduction for CPP or QPP contributions on self-employment	$259.84
22215 Deduction for CPP and QPP enhanced contributions	$80.67
23600 Net income	$22,459.49

Taxable income

26000 Taxable income	$22,459.49

Non refundable tax credits

30000 Basic personal amount	$13,808.00
30800 CPP or QPP contributions through employment	$798.58
31000 CPP or QPP contributions on self-employment	$216.17
31200 Employment Insurance premiums through employment	$347.60
31260 Canada employment amount	$1,257.00
33500 Total	$16,427.35
33800 Total @ 15%	$2,464.10
35000 Non refundable tax credits	$2,464.10

Refund or balance owing

42900 Basic federal tax	$904.82
40500 Federal foreign tax credit (T2209)	$0.00
40600 Federal tax	$904.82
41700 Line 40600 - 41600	$904.82
42000 Net federal tax	$904.82
42100 CPP contributions payable on self-employment and other earnings	$476.00
42800 Provincial or territorial tax	$147.57
43500 Total payable	$1,528.39
43700 Total income tax deducted	$1,180.00

Payments and credits

45300 Canada workers benefit (CWB) (schedule 6)	$1,395.00
48200 Total credits	$2,575.00
48400 Refund	$1,046.61