



# Income Tax and Benefit Return

2019

**Before you start:**

If you are filling out this return for a **deceased person**, make sure you enter **their information** in all the boxes in Step 1.

## Step 1 – Identification and other information

ON **8**

Identification	
<b>Print your name and address below.</b>	
First name and initial	
Last name	
Mailing address: Apt No. – Street No. Street name	
PO Box	RR
City	Prov./Terr. Postal code

Information about you	
Enter your social insurance number (SIN):	_____
	Year    Month    Day
Enter your date of birth:	_____
Your language of correspondence: English	Français
Votre langue de correspondance :	<input type="checkbox"/> <input type="checkbox"/>

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

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

Marital status	
Tick the box that applies to your marital status on December 31, 2019:	
1 <input type="checkbox"/> Married	2 <input type="checkbox"/> Living common-law
3 <input type="checkbox"/> Widowed	4 <input type="checkbox"/> Divorced
5 <input type="checkbox"/> Separated	6 <input type="checkbox"/> Single

Information about your residence	
Enter your province or territory of residence on <b>December 31, 2019</b> : _____	
Enter the province or territory where you <b>currently</b> reside if it is not the same as your mailing address above: _____	
If you were self-employed in 2019, enter the province or territory where your business had a permanent establishment: _____	
If you <b>became</b> or <b>ceased</b> to be a <b>resident of Canada</b> for income tax purposes <b>in 2019</b> , enter the date of:	
entry	Month Day or departure Month Day
_____	_____


Information about your spouse or common-law partner (if you ticked box 1 or 2 above)	
Enter their SIN:	_____
Enter their first name:	_____
Enter their net income for 2019 to claim certain credits:	_____
Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:	_____
Enter the amount of UCCB repayment from line 21300 of their return:	_____
Tick this box if they were self-employed in 2019:	1 <input type="checkbox"/>

Do not use this area

Do not use this area	17200					17100				
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**Step 1 – Identification and other information (continued)**

Please answer the following questions.

 <b>Elections Canada</b> (For more information, see "Elections Canada" under Step 1, in the guide.)
<p>A) Do you have Canadian citizenship? ..... Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2 If yes, go to question B. If no, skip question B.</p> <p>B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors? ..... Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2</p> <p>Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.</p> <p>Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.</p>

**Indian Act – Exempt income**

Tick this box if you have any income that is exempt under the Indian Act.  
For more information on this type of income, go to [canada.ca/taxes-aboriginal-peoples](https://canada.ca/taxes-aboriginal-peoples). 1

If you **tick** the box, get and complete Form T90, Income Exempt under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2020 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2019 tax year, if applicable.

**Foreign property**

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2019, was more than CAN\$100,000? ..... **26600** Yes  1 No  2

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

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

## Step 2 – Total income

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

Employment income (box 14 of all T4 slips)		10100		
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (See line 10100 in the guide.)	10130			
Other employment income		10400	+	
Old age security pension (box 18 of the T4A(OAS) slip)		11300	+	
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400	+	
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410			
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)		11500	+	
Elected split-pension amount (Get and complete Form T1032.)		11600	+	
Universal child care benefit (UCCB) (See the RC62 slip.)		11700	+	
UCCB amount designated to a dependant	11701			
Employment insurance and other benefits (box 14 of the T4E slip)		11900	+	
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905			
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)		12000	+	
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010			
Interest and other investment income (Complete the Worksheet for the return.)		12100	+	
Net partnership income: limited or non-active partners only		12200	+	
Registered disability savings plan income (box 131 of the T4A slip)		12500	+	
Rental income	Gross 12599		Net 12600	+
Taxable capital gains (Complete Schedule 3.)		12700	+	
Support payments received	Total 12799		Taxable amount 12800	+
RRSP income (from all T4RSP slips)		12900	+	
Other income	Specify:	13000	+	
Taxable scholarship, fellowships, bursaries, and artists' project grants		13010	+	
<b>Self-employment income</b>				
Business income	Gross 13499		Net 13500	+
Professional income	Gross 13699		Net 13700	+
Commission income	Gross 13899		Net 13900	+
Farming income	Gross 14099		Net 14100	+
Fishing income	Gross 14299		Net 14300	+
Workers' compensation benefits (box 10 of the T5007 slip)	14400			
Social assistance payments	14500	+		
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	+		
Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.)		=	▶14700	+
Add lines 10100, 10400 to 11400, 11500 to 11700, 11900, 12000, 12100 to 12500, 12600, 12700, 12800, 12900 to 13010, 13500, 13700, 13900, 14100, 14300, and 14700.				
This is your <b>total income.</b>	15000	=		

**Step 3 – Net income**

Enter your <b>total income</b> from line 15000 from the previous page.	15000		
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700		
RRSP deduction (See Schedule 7 and <b>attach</b> receipts.)	20800	+	
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810		
Deduction for elected split-pension amount (Get and complete Form T1032.)	21000	+	
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200	+	
Universal child care benefit repayment (box 12 of all RC62 slips)	21300	+	
Child care expenses (Get and complete Form T778.)	21400	+	
Disability supports deduction (Get and complete Form T929.)	21500	+	
Business investment loss Gross 21699	Allowable deduction 21700	+	
Moving expenses (Get and complete Form T1-M.)	21900	+	
Support payments made Total 21999	Allowable deduction 22000	+	
Carrying charges and interest expenses (Complete the Worksheet for the return.)	22100	+	
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22200	+	•
Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22215	+	•
Exploration and development expenses (Get and complete Form T1229.)	22400	+	
Other employment expenses	22900	+	
Clergy residence deduction (Get and complete Form T1223.)	23100	+	
Other deductions Specify:	23200	+	
Add lines 20700, 20800, 21000 to 21500, 21700, 21900, 22000, and 22100 to 23200.	23300	=	▶ -
Line 15000 minus line 23300 (if negative, enter "0") This is your <b>net income before adjustments</b> .	23400	=	
Social benefits repayment (If you reported income at line 11900 and the amount at line 23400 is greater than \$66,375, see the repayment chart on the back of your T4E slip. If you reported income on lines 11300 or 14600, and the amount at line 23400 is greater than \$77,580, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0".)	23500	-	•
Line 23400 minus line 23500 (if negative, enter "0") This is your <b>net income</b> .	23600	=	

**Step 4 – Taxable income**

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	24400		
Security options deductions	24900	+	
Other payments deduction (Claim the amount from line 14700, unless it includes an amount at line 14600. If so, see line 25000 in the guide.)	25000	+	
Limited partnership losses of other years	25100	+	
Non-capital losses of other years	25200	+	
Net capital losses of other years	25300	+	
Capital gains deduction (Get and complete Form T657.)	25400	+	
Northern residents deductions (Get and complete Form T2222.)	25500	+	
Additional deductions Specify:	25600	+	
Add lines 24400 to 25600.	25700	=	▶ -
Line 23600 minus line 25700 (if negative, enter "0")			=
			This is your <b>taxable income.</b> 26000

**Step 5 – Federal tax (formerly Schedule 1)****Part A – Federal non-refundable tax credits**

Basic personal amount	claim \$12,069	30000			1
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	(maximum \$7,494)	30100	+		2
Spouse or common-law partner amount (Complete Schedule 5.)		30300	+		3
Amount for an eligible dependant (Complete Schedule 5.)		30400	+		4
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		30425	+		5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		30450	+		6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.	30499 × \$ 2,230 =	30500	+		7
Base CPP or QPP contributions: through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		30800	+		• 8
on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		31000	+		• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$860.22)		31200	+		• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		31217	+		• 11
Volunteer firefighters' amount		31220	+		12
Search and rescue volunteers' amount		31240	+		13
Canada employment amount (Enter \$1,222 or the total of your employment income you reported on lines 10100 and 10400, whichever is less.)		31260	+		14
Home buyers' amount		31270	+		15
Home accessibility expenses (Complete the Worksheet for the return.)	(maximum \$10,000)	31285	+		16
Adoption expenses		31300	+		17
Pension income amount (Complete the Worksheet for the return.)	(maximum \$2,000)	31400	+		18
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Worksheet for the return.)		31600	+		19
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		31800	+		20
Interest paid on your student loans (See Guide P105.)		31900	+		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		32300	+		22
Tuition amount transferred from a child		32400	+		23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		32600	+		24
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 2002 or later</b>	33099			25	
Enter \$2,352 or 3% of line 23600, whichever is less.	–			26	
Line 25 minus line 26 (if negative, enter "0")	=			27	
Allowable amount of medical expenses for <b>other dependants</b> (Complete the Worksheet for the return.)	33199	+		28	
Add lines 27 and 28.	=		▶	33200	+
Add lines 1 to 24, and line 29.				33500	=
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.				33800	=
Donations and gifts (Complete Schedule 9.)			+	34900	+
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.					
<b>Total federal non-refundable tax credits</b>		35000	=		34

**Part B – Federal tax on taxable income**

Enter your **taxable income** from line 26000.

Complete the appropriate column depending on the amount on line 35. Enter the amount from line 35.	Line 35 is <b>\$47,630</b> or less	Line 35 is more than <b>\$47,630</b> but not more than <b>\$95,259</b>	Line 35 is more than <b>\$95,259</b> but not more than <b>\$147,667</b>	Line 35 is more than <b>\$147,667</b> but not more than <b>\$210,371</b>	Line 35 is more than <b>\$210,371</b>	
Line 36 minus line 37 (cannot be negative)	- 0,00	- 47,630,00	- 95,259,00	- 147,667,00	- 210,371,00	35
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33%	36
	=	=	=	=	=	37
	+ 0,00	+ 7,145,00	+ 16,908,00	+ 30,535,00	+ 48,719,00	38
						39
						40
						41
Add lines 40 and 41.	=	=	=	=	=	42

**Part C – Net federal tax**

Enter the amount from line 42.						43
Federal tax on split income (Get and complete Form T1206.)	40424	+				• 44
Add lines 43 and 44.	40400	=				▶ 45
Enter your total federal non-refundable tax credits from line 34 on the previous page.	35000					46
Federal dividend tax credit (See line 40425 in the guide.)	40425	+				• 47
Minimum tax carryover (Get and complete Form T691.)	40427	+				• 48
Add lines 46, 47, and 48.		=				▶ - 49
Line 45 minus line 49 (if negative, enter "0")					<b>Basic federal tax</b> 42900	= 50
Federal foreign tax credit (Get and complete Form T2209.)					40500	- 51
Line 50 minus line 51 (if negative, enter "0")					<b>Federal tax</b> 40600	= 52
Total federal political contributions (attach receipts)	40900					53
Federal political contribution tax credit (Complete the Worksheet for the return.)	(maximum \$650) 41000					• 54
Investment tax credit (Get and complete Form T2038(IND).)	41200	+				• 55
Labour-sponsored funds tax credit (See lines 41300 and 41400 in the guide.)						
Net cost of shares of a provincially registered fund	41300			Allowable credit 41400	+	• 56
Add lines 54, 55, and 56.				41600	=	▶ - 57
Line 52 minus line 57 (if negative, enter "0")					41700	= 58
Canada workers benefit advance payments received (box 10 of the RC210 slip)					41500	+ • 59
Special taxes (See line 41800 in the guide.)					41800	+ 60
Add lines 58, 59, and 60.						
Enter this amount on line 42000 on the next page.					<b>Net federal tax</b> 42000	= 61

**Step 6 – Provincial or territorial tax**

Complete Form 428 to calculate your provincial tax.

## Step 7 – Refund or balance owing

Protected B when completed

Net federal tax: enter the amount from line 61 from the previous page.	42000		
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	42100	+	
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	42120	+	
Social benefits repayment (amount from line 23500)	42200	+	
<b>Provincial or territorial tax</b> (Attach Form 428, even if the result is "0".)	42800	+	
Add lines 42000, 42100, 42120, 42200, and 42800.	<b>This is your total payable.</b>		<b>43500</b> =
Total income tax deducted (amounts from all Canadian slips)	<b>43700</b>		•
Refundable Quebec abatement (See line 44000 in the guide.)	<b>44000</b>	+	•
CPP overpayment (See line 30800 in the guide.)	<b>44800</b>	+	•
Employment insurance overpayment (See line 45000 in the guide.)	<b>45000</b>	+	•
Climate Action Incentive (Complete Schedule 14.)	<b>45110</b>	+	•
Refundable medical expense supplement (Complete the Worksheet for the return.)	<b>45200</b>	+	•
Canada workers benefit (CWB) (Complete Schedule 6.)	<b>45300</b>	+	•
Refund of investment tax credit (Get and complete Form T2038(IND).)	<b>45400</b>	+	•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	<b>45600</b>	+	•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	<b>45700</b>	+	•
Eligible educator school supply tax credit			
Supplies expenses (maximum \$1,000)	<b>46800</b>		
		× 15% =	<b>46900</b> +
Tax paid by instalments	<b>47600</b>	+	•
<b>Provincial or territorial credits</b> (Complete Form 479, if it applies.)	<b>47900</b>	+	•
Add lines 43700 to 45700, and 46900 to 47900.	<b>These are your total credits.</b>		<b>48200</b> =
Line 43500 minus line 48200	<b>This is your refund or balance owing.</b>		<b>=</b>


If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Refund 48400	Generally, we do not charge or refund a difference of \$2 or less.	Balance owing 48500
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For more information on how to receive your refund by direct deposit, see line 48400 in the guide or go to [canada.ca/cra-direct-deposit](http://canada.ca/cra-direct-deposit).

For more information on how to make your payment, see line 48500 in the guide or go to [canada.ca/payments](http://canada.ca/payments). Your payment is due no later than April 30, 2020.

<b>Ontario</b>  <b>Ontario opportunities fund</b> You can help reduce Ontario's debt by completing this area to donate some or all of your 2019 refund to the Ontario opportunities fund. Please see the provincial pages for details.	Amount from line 48400 above		<b>1</b>
	Your donation to the Ontario opportunities fund	<b>46500</b> -	<b>2</b>
	Net refund (line 1 minus line 2)	<b>46600</b> =	<b>3</b>

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

**Sign here** \_\_\_\_\_

It is a serious offence to make a false return.

Telephone number: \_\_\_\_\_

Date \_\_\_\_\_

If this return was completed by a tax professional, tick the applicable box and provide the following information:

**49000** Was a fee charged? Yes  1 No  2

**48900** EFILE number (if applicable): \_\_\_\_\_

Name of tax professional: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

<b>Do not use this area</b>	<b>48700</b> <input type="checkbox"/>	<b>48800</b> <input type="checkbox"/>	<b>48600</b>
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