



Revenue Canada  
Taxation

Revenu Canada  
Impôt

**T1 SPECIAL 1992**

# Federal and Saskatchewan Individual Income Tax Return

## Step 1 - Identification

Attach your identification label here.

If you did not receive one or if the information shown on the label is incorrect, print your name and address below.

First name and initial \_\_\_\_\_ Last name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_

Province or territory \_\_\_\_\_ Postal code \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

If you became or ceased to be a resident of Canada in 1992, give the date of:

Entry \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ or departure \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_

\_\_\_\_\_

If the individual is deceased, \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

give the date of death: \_\_\_\_\_ 1 9 \_\_\_\_\_

Enter the social insurance number only if the number shown on the label is not correct, or if you did not receive a label:

Yours: \_\_\_\_\_

Your spouse's or common-law spouse's: \_\_\_\_\_

Your date of birth: \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

On December 31, 1992, you were:

1  Married 2  Living common-law 3  Widowed

4  Divorced 5  Separated 6  Single

Name of your spouse or common-law spouse: \_\_\_\_\_

Your province or territory of residence on December 31, 1992: \_\_\_\_\_

Do not use this area \_\_\_\_\_

## Step 2 - Goods and services tax credit application (See the guide to find out if you should apply)

Are you applying for the goods and services tax credit? (Limit one claim per family)

Yes  No

Number of children under age 19 on December 31, 1992 (if applicable)

Net income from line 236 of your spouse's or common-law spouse's return (if applicable)

## Step 3 - Calculation of total income

Employment income (box 14 on all T4 slips)	101		⊙
Other employment income (tips, gratuities, etc.)	104		⊙
Old Age Security pension (box 18 on the T4A(OAS) slip)	113		⊙
Canada or Quebec Pension Plan benefits (box 20 on the T4A(P) slip)	114		⊙
Disability benefits included at line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation (from the T4A slips)	115		⊙
Family Allowance payments (box 14 on the TFA1 slip)	118		⊙
Unemployment Insurance benefits (box 14 on the T4U slip)	119		⊙
Interest income	121		⊙
Alimony or separation allowance income	128		⊙
Other income (see line 130 in the guide) Specify:	130		⊙
Workers' Compensation payments (box 10 on the T5007 slip)	144		⊙
Social assistance payments (box 11 on the T5007 slip)	145		⊙
Net federal supplements (box 21 on the T4A(OAS) slip)	146		⊙
Add lines 144 through 146. Deduct this amount at line 250.	147		▶
Add lines 101 through 130 and line 147. This is your total income.	150		▶

## Step 4 - Calculation of taxable income

Pension adjustment amount (box 52 on all T4 slips and box 34 on all T4A slips)	206		
Registered pension plan contributions (box 20 on all T4 slips)	207		⊙
Registered retirement savings plan contributions (attach receipts)	208		⊙
Saskatchewan pension plan contributions	209		⊙
Annual union, professional or like dues (box 44 on all T4 slips or attach receipts)	212		⊙
Child care expenses (attach a completed Form T778)	214		⊙
Carrying charges	221		⊙
Add lines 207 through 221.	233		▶
Subtract line 233 from line 150; if negative, enter "0". This is your net income before adjustments.	234		⊙
Social benefits repayment (if you reported income at line 113, 118 or 119, see line 235 in the guide)	235		⊙
Subtract line 235 from line 234; if negative, enter "0". This is your net income.	236		⊙
Other payments deduction (enter the amount from line 147)	250		⊙
Other residents deductions (attach a completed Form T2222)	255		⊙
Additional deductions (see line 256 in the guide)	256		⊙
Add lines 250 through 256.	257		▶
Subtract line 257 from line 236; if negative, enter "0". This is your taxable income.	260		▶
Do not use this area	605		600

## Step 5 – Calculation of total non-refundable tax credits

Basic personal amount	Claim \$6,456.00	300	
Age amount (if you were born in 1927 or earlier)	Claim \$3,482.00	301	
Married amount (see line 303 in the guide)		303	⊖
Amounts for dependent children (see line 304 in the guide)		304	⊖
Equivalent-to-married amount (attach a completed Schedule 6)		305	⊖
CPP or QPP contributions (box 16 on all T4 slips; maximum \$696.00)		308	• ⊖
Unemployment Insurance premiums (box 18 on all T4 slips; maximum \$1,107.60)		312	• ⊖
Pension income amount (maximum \$1,000; see line 314 in the guide)		314	⊖
Disability amount (claim \$4,233.00; see line 316 in the guide)		316	⊖
Disability amount transferred from a dependant other than your spouse		318	⊖
Tuition fees (attach Form T2202A or receipts)		320	⊖
Education amount (attach Form T2202 or T2202A)		322	⊖
Tuition fees and education amount transferred from a child (attach Form T2202 or T2202A)		324	⊖
	Add lines 300 through 324.	335	
	Multiply the amount at line 335 by 17%.	▶ 338	
Charitable donations (maximum 20% of line 236; attach receipts)	340		⊖
Enter the amount from line 340 to a maximum of \$250	345		▶ 346
Subtract line 345 from line 340			▶ 348
	Add lines 338, 346 and 348. These are your total non-refundable tax credits.	350	

## Step 6 – Summary of tax and credits

Taxable income (enter the amount from line 260)	400	
Federal income tax (look up the amount from line 400 in Table A)		401
Total non-refundable tax credits (enter the amount from line 350)		402
	Subtract line 402 from line 401; if negative, enter "0". This is your federal tax.	406
Federal political contributions (attach receipts)	409	⊖
Federal political contributions tax credit (see the calculation in the guide)		410
Federal tax before the federal individual surtax (subtract line 410 from line 406; if negative, enter "0")		417
Federal individual surtax (look up the amount from line 406 in Table B)		419
	Add lines 417 and 419. This is your net federal tax.	420
Repayment of social benefits (enter the amount from line 235)		422
Repayment of child tax credit overpayment (attach a completed Schedule 7)		426
Net Saskatchewan tax (see line 428 in the guide)		428
	Add lines 420 through 428. This is your total payable.	435
Total income tax deducted (from all information slips)	437	• ⊖
Child tax credit (attach a completed Schedule 7)	444	•
Canada Pension Plan overpayment	448	•
Unemployment Insurance overpayment	450	•
Tax paid by instalments	476	• ⊖
	Add lines 437 through 476. These are your total credits.	482
	Subtract line 482 from line 435 and enter the difference in the applicable space below.	

We do not charge or refund an amount of less than \$2.

Refund 484	•	Balance owing 485	•
If you want a direct deposit, attach a completed Form T1-DD.		Amount enclosed 486	•
		Attach a cheque or a money order payable to the Receiver General. Do not mail cash. The payment is due no later than April 30, 1993.	

Attach all your information slips, receipts, forms and schedules to this return.

Language of correspondence Please indicate below the language of your choice for subsequent correspondence and returns.	469	Langue de correspondance Veuillez indiquer plus bas dans quelle langue vous désirez recevoir toute correspondance subséquente et vos prochaines déclarations de revenus.
1. English <input type="checkbox"/> Anglais		2. French <input type="checkbox"/> Français

Check this box if you paid to have your return prepared. ▶ 490

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

Sign here \_\_\_\_\_ Date \_\_\_\_\_ Telephone \_\_\_\_\_ Area code \_\_\_\_\_

It is a serious offence to make a false return.

Privacy Act Personal Information Bank number RCT/P-PU-005.

Do not use this area	683								
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