



Income Tax and Benefit Return

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

Step 1 – Identification and other information

Identification

Print your name and address below.

8

First name and initial					
Last name					
Mailing address: Apt No. – Street No. Street name				PO Box	RR
City	Prov./Terr.	Postal Code			

Email address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address:

Information about your residence

Enter your province or territory of residence on **December 31, 2019**:

Enter the province or territory where you **currently** reside if it is not the same as your mailing address on page 1 [above]:

If you were self-employed in 2019, enter the province or territory where your business had a permanent establishment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes **in 2019**, enter the date of:

entry

Month	Day

 or **departure**

Month	Day

Information about you

Enter your social insurance
number (SIN):

Social insurance number

Enter your date of birth:

Year

Month

Day

Your language of correspondence:

English

Votre langue de correspondance :

Français

Is this return for a deceased person?

Ensure the **SIN** information above is for the deceased person.

If this **return** is for a **deceased
person**, enter the date of death:

Year

Month

Day

Marital status

Tick the box that applies to your marital status on December 31, 2019:

- 1 Married 2 Living common-law 3 Widowed
4 Divorced 5 Separated 6 Single

Information about your spouse or common-law partner

(if you ticked box 1 or 2 above)

Enter their SIN: _____

Social insurance number								

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: _____

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Enter the amount of UCCB repayment from line 21300 of their return:

--	--

Tick this box if they were self-employed in 2019:

1

Do not use this area					
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Do not use this area	17200				
17100					

Please answer the following questions.



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

A) Do you have Canadian citizenship? Yes 1 No 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors?

Yes 1 No 2

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

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information.

In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

Indian Act – Exempt income

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

If you **tick** the box, 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 **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	<input type="text"/>	<input type="text"/>
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)	10105	<input type="text"/>	<input type="text"/>
Commissions included on line 10100 (box 42 of all T4 slips)	10120	<input type="text"/>	<input type="text"/>
Wage-loss replacement contributions (See line 10100 in the guide.)	10130	<input type="text"/>	<input type="text"/>
Other employment income	10400	+	<input type="text"/>
Old age security pension (box 18 of the T4A(OAS) slip)	11300	+	<input type="text"/>

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 **and** other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)

12000

+		
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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**

--	--

Rental income

Net **12600**

+		
---	--	--

Taxable capital gains (Complete Schedule 3.)

12700

+		
---	--	--

Support payments received	Total	12799		
Support payments received	Taxable amount	12800	+	
RRSP income (from all T4RSP slips)		12900	+	
Other income – Specify:		13000	+	
Taxable scholarship, fellowship, bursaries and artists' project grants		13010	+	

Self-employment income

Business income	Gross	13499		
Business income	Net	13500	+	
Professional income	Gross	13699		
Professional income	Net	13700	+	
Commission income	Gross	13899		
Commission income	Net	13900	+	

Farming income	Gross 14099		
Farming income	Net 14100	+	
Fishing income	Gross 14299		
Fishing income	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 on this return.)		=	
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 total income. 15000	+	
		=	



Step 3 – Net income

Enter your **total income** from line 15000.

15000

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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 **attach** receipts.)

20800

+	
---	--

Pooled registered pension plan (PRPP) **employer** contributions (amount from your PRPP contribution receipts)

20810

--	--

Deduction for elected split-pension amount
(Get and complete Form T1032.)

21000

+	
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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			
Business investment loss	Allowable deduction 21700	+		
Moving expenses (Get and complete Form T1-M.)	21900	+		
Support payments made	Total 21999			
Support payments made	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 **net
income before
adjustments.**

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
net income.

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

+

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 self, spouse or common-law partner, and your dependent children born in 2002 or later	33099				25
Enter \$2,352 or 3% of line 23600, whichever is less.		-			26

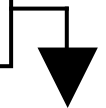
Line 25 minus line 26
(if negative, enter "0")

=		27
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Allowable amount of medical
expenses for **other dependants**
(Complete the Worksheet for the return.)

33199	+		28
	=		

Add lines 27 and 28.



Add lines 1 to 24, and line 29.

33200	+		29
33500	=		30
	×	15%	31
33800	=		32
34900	+		33

Federal non-refundable tax credit rate

Multiply line 30 by line 31.

Donations and gifts (Complete Schedule 9.)

Add lines 32 and 33.

Enter this amount on line 46
on page 27 [next page].

**Total federal
non-refundable
tax credits**

35000			34
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Part B – Federal tax on taxable income

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

	35
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Complete the appropriate column depending on the amount on line 35.

Line 35 is more than **\$47,630** but not more than **\$95,259**

Enter the amount from line 35.

Line 35 is **\$47,630** or less



Line 36 minus line 37 (cannot be negative)

Multiply line 38 by line 39.

Add lines 40 and 41.

–	0 00

--	--

×	15%

--	--

+	0 00

=	

–	47,630 00

--	--

×	20.5%

--	--

+	7,145 00

=	

36

37

38

39

40

41

42

Complete the appropriate column depending on the amount on line 35.

Line 35 is more than **\$95,259** but not more than **\$147,667**

Line 35 is more than **\$147,667** but not more than **\$210,371**

Enter the amount from line 35.

Line 36 minus line 37 (cannot be negative)

Multiply line 38 by line 39.

Add lines 40 and 41.

-	95,259	00
=		
×	26%	
=		
+	16,908	00
=		

		36
-	147,667	00
=		38
×	29%	39
=		40
+	30,535	00
=		42

- ▶ Complete the appropriate column depending on the amount on line 35.

Line 35 is more
than **\$210,371**



Enter the amount
from line 35.

		36
-	210,371 00	37

Line 36 minus line 37
(cannot be negative)

=		38
---	--	-----------

Multiply line 38
by line 39.

×	33%	39
=		40

+	48,719 00	41
---	------------------	-----------

Add lines 40 and 41.

=		42
---	--	-----------

Part C – Net federal tax

Enter the amount from line 42.

Federal tax on split income
(Get and complete Form T1206.)

Add lines 43 and 44.

Enter your total federal
non-refundable tax credits from line 34
on page 23 [the previous page].

Federal dividend tax credit
(See line 40425 in the guide.)

Minimum tax carryover
(Get and complete Form T691.)

Add lines 46, 47, and 48.

		43
--	--	----

40424	+		● 44
40400	=		

		45
--	--	----

35000		46
-------	--	----

40425	+		● 47
-------	---	--	------

40427	+		● 48
	=		

-		49
---	--	----

Line 45 minus line 49 (if negative, enter "0")	Basic federal tax	42900	=	<input type="text"/>	<input type="text"/>	50
<hr/>						
Federal foreign tax credit (Get and complete Form T2209.)		40500	-	<input type="text"/>	<input type="text"/>	51
<hr/>						
Line 50 minus line 51 (if negative, enter "0")	Federal tax	40600	=	<input type="text"/>	<input type="text"/>	52
<hr/>						
Total federal political contributions (attach receipts)		40900		<input type="text"/>	<input type="text"/>	53
<hr/>						
Federal political contribution tax credit (Complete the Worksheet for the return.) (maximum \$650)		41000		<input type="text"/>	<input type="text"/>	● 54
<hr/>						
Investment tax credit (Get and complete Form T2038(IND).)		41200	+	<input type="text"/>	<input type="text"/>	● 55
<hr/>						

Labour-sponsored funds tax credit (See lines 41300 and 41400 in the guide.)

Net cost of shares of a provincially registered fund

41300

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 Allowable credit

Add lines 54, 55, and 56.

Line 52 minus line 57 (if negative, enter "0")

Canada workers benefit advance payments received (box 10 of the RC210 slip)

Special taxes (See line 41800 in the guide.)

Add lines 58, 59, and 60.

Enter this amount on line 42000

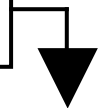
on page 30 [next page]. **Net federal tax**

41400 +

--	--

56
41600 =

--	--



-	
---	--

57
41700 =

--	--

58

41500 +

--	--

59
41800 +

--	--

60

42000

--	--

61

Step 6 – Provincial or territorial tax

Complete Form 428 to calculate your provincial tax.

Step 7 – Refund or balance owing

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 +

Provincial or territorial tax (Attach Form 428, even if the result is "0".)

42800 +

Add lines 42000, 42100, 42120, 42200, and 42800.

This is your **total payable.**

43500 = ●

Total income tax deducted (amounts from all Canadian slips)	43700	<input type="text"/>	<input type="text"/>	●	
Refundable Quebec abatement (See line 44000 in the guide.)	44000	+	<input type="text"/>	<input type="text"/>	●
CPP overpayment (See line 30800 in the guide.)	44800	+	<input type="text"/>	<input type="text"/>	●
Employment insurance overpayment (See line 45000 in the guide.)	45000	+	<input type="text"/>	<input type="text"/>	●
Climate Action Incentive (Complete Schedule 14.)	45110	+	<input type="text"/>	<input type="text"/>	●
Refundable medical expense supplement (Complete the Worksheet for the return.)	45200	+	<input type="text"/>	<input type="text"/>	●
Canada workers benefit (CWB) (Complete Schedule 6.)	45300	+	<input type="text"/>	<input type="text"/>	●
Refund of investment tax credit (Get and complete Form T2038(IND).)	45400	+	<input type="text"/>	<input type="text"/>	●

Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)

45600 + ●

Employee and partner GST/HST rebate (Get and complete Form GST370.)

45700 + ●

Eligible educator school supply tax credit

Supplies expenses
(maximum \$1,000) 46800 × 15% = 46900 + ●

Tax paid by instalments


47600 + ●

Provincial or territorial credits
(Complete Form 479, if it applies.)

47900 + ●

Add lines 43700 to 45700,
and 46900 to 47900.

These are your
total credits.

48200 = 

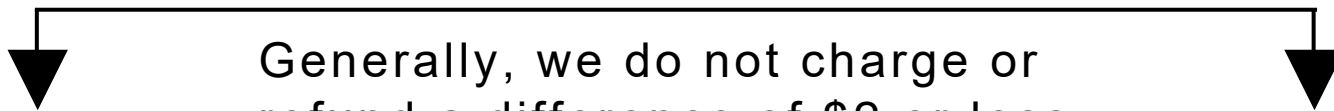
Line 43500 minus
line 48200

This is your **refund**
or **balance owing**.

=	
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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.



Generally, we do not charge or
refund a difference of \$2 or less.

Refund

48400

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 ●

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**.

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

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.

Area code	Telephone number	Year	Month	Day
	-			

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:									
Area code			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**.

Do not use this area

48700

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48800

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48600

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