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	8					
Identification	Information about you					
Print your name and address below. First name and initial Last name Mailing address: Apt No. – Street No. Street name	Enter your social insurance number (SIN): Year Month Day Enter your date of birth: Your language of correspondence: English Français Votre langue de correspondance :					
PO Box RR	Is this return for a deceased person?					
City Prov./Terr. Postal code Email address	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					
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:	Marital status Tick the box that applies to your marital status on December 31, 2019: 1 Married 2 Living common-law 3 Widowed					
Information about your regidence	4 Divorced 5 Separated 6 Single					
Information about your residence	Information about your anguage or					
Enter your province or territory of residence on December 31, 2019 :	Information about your spouse or common-law partner (if you ticked box 1 or 2 above)					
Enter the province or territory where you currently reside if it is not the same as your mailing address above:	Enter their SIN: Enter their first name:					
If you were self-employed in 2019, enter the province or territory where your business had a permanent establishment:	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:					
If you became or ceased to be a resident of Canada for income tax purposes in 2019, enter the date of:	Enter the amount of UCCB repayment from line 21300 of their return:					
Month Day entry or departure	Tick this box if they were self-employed in 2019: 1					
	Do not use this area					
Do not use 47200						

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this area

Step 1 – Identification and other information (continued)

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?
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?
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
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.
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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 . 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
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 . 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
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 . 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.

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.

The income Tax and benefit Guide	may have additional information for	certain intes.				
Employment income (box 14 of all	T4 slips)			10100		
Tax-exempt income for emergency (See line 10100 in the guide.)	services volunteers	10105	1			
Commissions included on line 1010	00 (box 42 of all T4 slips)	10120		_		
Wage-loss replacement contributio		10130		_		
Other employment income	, ,			- 10400	+	
Old age security pension (box 18 o	of the T4A(OAS) slip)			- 11300		
CPP or QPP benefits (box 20 of the	· , , , , , , , , , , , , , , , , , , ,			- 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 co	n omplete line 31400 in the Worksheet	for the return.)		11500	+	
Elected split-pension amount (Get		•		11600		
Universal child care benefit (UCCB) (See the RC62 slip.)			11700		
UCCB amount designated to a dep	endant	11701		-		
Employment insurance and other b			'	- 11900	+	
Employment insurance maternity a parental insurance plan benefits	nd parental benefits and provincial	11905		_		
Taxable amount of dividends (eligible) (Complete the Worksheet for the re	ole and other than eligible) from taxa eturn.)	ble Canadian c	orporations	12000	+	
Taxable amount of dividends other line 12000, from taxable Canadian	than eligible dividends, included on corporations	12010		_		
Interest and other investment incor	ne (Complete the Worksheet for the	return.)		12100	+	
Net partnership income: limited or i	non-active partners only			12200	+	
Registered disability savings plan in	ncome (box 131 of the T4A slip)			12500	+	
Rental income	Gross 12599	<u> </u>	Net	12600	+	
Taxable capital gains (Complete So	chedule 3.)			12700	+	
Support payments received	Total_ 12799		Taxable amount	12800	+	
RRSP income (from all T4RSP slip	<u>s)</u>			12900	+	
Other income	Specify:			13000	+	
Taxable scholarship, fellowships, b	ursaries, and artists' project grants			_13010	+	
Self-employment income						
Business income	Gross 13499		Net	13500	+	
Professional income	Gross 13699	<u> </u>	Net	13700	+	
Commission income	Gross 13899	<u> </u>	Net	_13900	+	
Farming income	Gross 14099		Net	14100	+	
Fishing income	Gross 14299		Net	14300	+	
Workers' compensation benefits (b	ox 10 of the T5007 slip)	14400				
Social assistance payments		14500 _+				
Net federal supplements (box 21 of	the T4A(OAS) slip)	14600 <u>+</u>				
Add lines 14400, 14500, and 14600	0. (See line 25000 in Step 4.)			► 14700	+	
Add lines 10100, 10400 to 11400, 12100 to 12500, 12600, 12700, 1213900, 14100, 14300, and 14700.	11500 to 11700, 11900, 12000, 800, 12900 to 13010, 13500, 13700,	This is your	total income.	15000		
.5555, 55, 655, and 14700.		10 your		_ 13000		

Step 3 – Net income

Enter your total income from line 15000 from the p	1500	0				
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 receip	ots.)	20800	+	<u> </u>		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810	_				
Deduction for elected split-pension amount (Get and	d complete Form T1032.	21000	+			
Annual union, professional, or like dues (receipts an	d box 44 of all T4 slips)	_21200	+			
Universal child care benefit repayment (box 12 of al	l RC62 slips)	_21300	+			
Child care expenses (Get and complete Form T778.	.)	_21400	+			
Disability supports deduction (Get and complete For	rm 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-emearnings (Complete Schedule 8 or get and complete whichever applies.)		22200	+			
Deduction for CPP or QPP enhanced contributions of (Complete Schedule 8 or get and complete Form RC	on employment income C381, whichever applies.	_) 22215	+	•		
Exploration and development expenses (Get and co	omplete Form T1229.)	22400	+			
Other employment expenses		22900	+			
Clergy residence deduction (Get and complete Form	n T1223.)	23100	+			
Other deductions Specify:		_23200	+			
Add lines 20700, 20800, 21000 to 21500, 21700, 21 22100 to 23200.	900, 22000, and	23300	=	>	· _	
Line 15000 minus line 23300 (if negative, enter "0")	This is your net incor	ne bef	ore adjustme	nts. 2340	0 =	
Social benefits repayment (If you reported income a greater than \$66,375, see the repayment chart on the on lines 11300 or 14600, and the amount at line 234 for line 23500 on the Worksheet for the return. Other	ne back of your T4E slip. 400 is greater than \$77,5	If you	reported incon		0	•
Line 23400 minus line 23500 (if negative, enter "0")		This is	your net inco	me . 2360	0 =	

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips	s) 24400	
Security options deductions	24900 +	
Other payments deduction (Claim the amount from line 14700, unless includes an amount at line 14600. If so, see line 25000 in the guide.)	it25000 +	
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 taxable income.	26000 =

Step 5 – Federal tax (formerly Schedule 1)

Part A - Federal non-refundable tax credits

Turk Toucial non rolandable tax ordate						
Basic personal amount	claim \$1	1 2,069 3	30000 _			_ 1
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	(maximum \$	(7 494) a	20100	_		2
Spouse or common-law partner amount (Complete Schedule 5.)	(maximam)		30300 ₋			_ 2 3
Amount for an eligible dependant (Complete Schedule 5.)			30400 ₋			_ 3 _ 4
Canada caregiver amount for spouse or common-law partner, or eligil age 18 or older (Complete Schedule 5.)	ble dependant		30425			
Canada caregiver amount for other infirm dependants age 18 or older	(Complete Schedule 5		30420 ₋			_ 5 6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.		2,230 = 3	_			_
Base CPP or QPP contributions:		.,200_0	_	т		_ ′
through employment income (Complete Schedule 8 or get and complete Form RC381, whichever	applies.)	3	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 \$8		_			• 10
on self-employment and other eligible earnings (Complete Schedule	•		31217			- 11
Volunteer firefighters' amount	,		31220			- 12
Search and rescue volunteers' amount			31240			_
Canada employment amount (Enter \$1,222 or the total of your employon lines 10100 and 10400, whichever is less .)	yment income you repor	ted	- 31260			14
Home buyers' amount			31270			 15
Home accessibility expenses (Complete the Worksheet for the return.) (maximum \$1		_	-		16
Adoption expenses			31300			17
Pension income amount (Complete the Worksheet for the return.)	(maximum \$	32,000) 3	31400	+		_ 18
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Wo	rksheet for the return.)		- 31600	+		- 19
Disability amount transferred from a dependant (Complete the Works)	heet for the return.)		31800			20
Interest paid on your student loans (See Guide P105.)			31900 ⁻			21
Your tuition, education, and textbook amounts (Complete Schedule 1	1.)	3	32300	+		_ 22
Tuition amount transferred from a child		3	32400	+		_ 23
Amounts transferred from your spouse or common-law partner (Comp	olete Schedule 2.)	3	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.	<u>–</u>	26				
Line 25 minus line 26 (if negative, enter "0")	=	27				
Allowable amount of medical expenses for other dependants (Complete the Worksheet for the return.)	33199 +	28				
Add lines 27 and 28.	=		33200	+		29
Add lines 1 to 24, and line 29.			33500	•		_ 30
Federal non-refundable tax credit rate			_	×	15%	_ 31
Multiply line 30 by line 31.		3	33800	=		- 32
Donations and gifts (Complete Schedule 9.)			34900 <u> </u>			_ 33
Add lines 32 and 33. Enter this amount on line 46 on the next page. Total feder	al non-refundable tax o	credits 3	35000 E	=]] 34
			_			

Part B - Federal tax on taxable income

Complete the													•	
appropriate column	Lina	OF in		35 is more			more		ne 35 is r		منا	. 25 io n		
depending on the amount on line 35.		e 35 is 0 or less		\$47,630 but more than		ג,פפּג t more	259 but		n \$147,66 ot more t			ie 35 is n an \$210, ;		
Enter the amount	Ψ+1,00	0 01 1000		95,259	_	\$14 7 ,6			\$210,37			λιι ψ2 10 ,	0, .	
from line 35.			·	. ,		. ,			. ,					36
Line 36 minus line 37	_	0.00	_	47,630,00	_	95,2	259,00	\equiv	147,66	7.00	=	210,37	1.00	37
(cannot be negative)	=		=		=			=			=			_ 38
Multiply line 38	×	15%	<u>×</u>	20.5%	<u>×</u>		26%	_ <u>×</u>	2	29%	<u>×</u>	3	3%	_ 39
by line 39.	=	0.00	+	7,145,00	= +	16.0	00.800	- =	30,53	5 00	=	48,71	9 00	_ 40
	-	0.00		7,145,00	<u> </u>	10,3	00,00	1 Ē	30,33	3,00	<u> </u>	40,71	9.00	41 1
Add lines 40 and 41.	=		_		_			_			_			42
	•													
Part C - Net federal	tax													
Enter the amount from I							_			43				
Federal tax on split inco	me (Get a	nd complet	te Form	T1206.)		4	40424	<u> </u>		_• 44				
Add lines 43 and 44.							40400 _=	=		_ ▶				_ 45
Enter your total federal from line 34 on the prev			edits			(35000			46				
Federal dividend tax cre	edit (See lir	ne 40425 ir	n the gu	uide.)			40425 -	F	İ	• 47				
Minimum tax carryover	(Get and	complete F	orm T6	91.)			40427 -	-		• 48				
Add lines 46, 47, and 48	8.						_	=		_ •	_			49
Line 45 minus line 49 (if	f negative,	enter "0")					В	asic f	ederal ta	x 42900	=		i	- 50
Federal foreign tax cred	lit (Get and	complete	Form T	2209.)						— 40500	_		i	51
Line 50 minus line 51 (if	•			,				F	ederal ta				i	- 52
Total federal political co										:				_ 02
(attach receipts)			409	00		53								
Federal political contr				, .										
(Complete the Worksl			T 000	(maxir	num \$		_			_•54				
Investment tax credit (G		•	m 1203	8(IND).)			41200	<u> </u>		_•55				
Labour-sponsored funda (See lines 41300 and 4														
Net cost of shares of a provincially registered		41300		Allo	wable (credit 4	41400	F		• 56				
Add lines 54, 55, and 56	6.						41600 =	=		_ ▶	_			57
Line 52 minus line 57 (if	f negative,	enter "0")								 41700	=			_ 58
Canada workers benefit (box 10 of the RC210 sl		payments r	eceive	d						 41500	+			• 59
Special taxes (See line	• •	ne auide.)								41800				_ 60
	0.	3 ,									Ė		+	ī "

Net federal tax 42000

Step 6 - Provincial or territorial tax

Complete Form 428 to calculate your provincial tax.

Enter this amount on line 42000 on the next page.

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 applied	42100 +					
Employment insurance premiums payable on self-employment and other (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.					
Total income tax deducted (amounts from all Canadian slips)	43700	•				
Refundable Quebec abatement (See line 44000 in the guide.)	44000 +	- •				
CPP overpayment (See line 30800 in the guide.)	44800 +	- •				
Employment insurance overpayment (See line 45000 in the guide.)	45000 +	- •				
Climate Action Incentive (Complete Schedule 14.)	45110 +	- •				
Refundable medical expense supplement (Complete the Worksheet for the return.)	45200 +	•				
Canada workers benefit (CWB) (Complete Schedule 6.)	45300 +	- •				
Refund of investment tax credit (Get and complete Form T2038(IND).)	45400 +	- •				
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips	ps) 45600 +	- •				
Employee and partner GST/HST rebate (Get and complete Form GST370		- •				
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 credi	ts. 48200 =	_				
Line 43500 minus line 48200 This is you	ur refund or balance owin	g _				
If the result is negative, you have a refund .	. If the result is positive, you	i nave a baiance owing .				
Г	Enter the amount below o	n whichever line applies.				
Generally, we do not charge or re	fund a difference of \$2 or le	ess.				
▼ Refund 48400 •	Balance owing	48500				
Keluliu 40400	Dalalice Owling	40300				
▼ For more information on how to receive your refund For n	nore information on how to	make your payment				
	nore information on how to ine 48500 in the guide or a	o to canada.ca/payments.				
	r payment is due no later th					
	eturn was completed by a tax able box and provide the follow					
all my income.						
Sign here It is a serious offence to make a false return. It is a serious offence to make a false return. 48900 EFILE number (if applicable):						
Telephone number: Name of tax professional:						
Date	none number:					
Personal information (including the SIN) is collected for the purposes of the administration of activities including administering tax, benefits, audit, compliance, and collection. The information activities that provide for the imposition and collection of a tax or duty. It may also be disconstitutions to the extent authorized by law. Failure to provide this information may result in inindividuals have the right to access their personal information, request correction, or file a contamination of the individual's personal information. Refer to Personal Information Bank CRA Personal Information Bank	ation collected may be used or dis closed to other federal, provincial, nterest payable, penalties or othe omplaint to the Privacy Commission	sclosed for purposes of other territorial or foreign government r actions. Under the Privacy Act, oner of Canada regarding the				
Do not use 49700 49900 ———————————————————————————————	• 48	8600				
Do not use this area 48700 48800						