



Canada Revenue
Agency

Agence du revenu
du Canada

Electronic Filers Manual for 2017 Income Tax and Benefit Returns

Chapter 1 Preparing Electronic Records

**Ce document est
disponible en français**

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Introduction

Electronic filing for T1 returns (EFILE) is limited to the 2014, 2015, 2016, and 2017 income tax returns. It is an automated service that permits those who prepare tax returns on behalf of others to electronically file them to the Canada Revenue Agency (CRA). You must use a software product certified for EFILE to transmit the return using a web service. You will receive a “real-time” acknowledgement, which means a confirmation number is provided almost instantly using the same web service.

The purpose of this chapter, including the appendices, is to provide supplementary information for the completion of the electronic return and the correction of errors. This chapter does not replace or contain information that is in the General Income Tax and Benefit Guide, other supplementary guides or other CRA publications.

Ensure the return contains all the required information before it is transmitted. If we have accepted and processed your client’s tax return, you may be able to retransmit an online adjustment. Go to canada.ca/guide-refile for more information. Also, your client can use the “Change my return” option from My Account at canada.ca/my-cra-account. Alternatively, you may change your client’s return if you have a level 2 authorization on your client’s account. Go to canada.ca/cra-represent-a-client for more information.

Support

If you receive an error message after you transmit a return, consult Chapter 2 of the Electronic Filers Manual. If you have questions regarding the error messages or any problems regarding the authentication for EFILE numbers and passwords, the EFILE Helpdesk is available for assistance. Please make every attempt to contact your designated Helpdesk. You may read the following webpages for more information:

1. EFILE certified software for the 2017 EFILE program
canada.ca/cra-efile-software
2. Mandatory electronic filing for tax preparers
canada.ca/taxes-mandatory-electronic-filing
3. EFILE for electronic filers – File returns
canada.ca/cra-efile-file-returns
4. EFILE for electronic filers – Eligibility
canada.ca/cra-efile-eligibility
4. Forms T183 and T1013
canada.ca/cra-t183-t1013
5. Information for discounters
canada.ca/taxes-discounters
6. About Auto-fill my return
canada.ca/auto-fill-my-return

Processing returns

Electronic tax return

Subsection 150.1(3) of the Income Tax Act states: “For the purposes of section 150, where a return of income of a taxpayer for a taxation year is filed by way of electronic filing, it shall be deemed to be a return of income filed with the Minister in prescribed form on the day the Minister acknowledges acceptance of it.”

For an electronic record to be deemed a return of income filed with the Minister in prescribed form, a confirmation number must be generated by EFILE.

Form T7DR(A), Electronic Filing Remittance Form

The CRA no longer sends clients a personalized tax package or a blank Form T7DR(A). This change will require you to maintain a larger quantity of T7DR(A) forms on hand for the upcoming tax-filing season.

Bulk orders of the non-personalized T7DR(A) forms can be made by calling the Individual tax enquiries at **1-800-959-8281**.

Please direct your clients to make their payments through our various electronic methods including online banking through their bank’s website, through My Payment or direct your clients to take the Form T7DR(A) to their financial institution.

It is important that all areas of the Form T7DR(A) be completed clearly and accurately. Failure to do so could delay the application of the payment to your client’s account, or it could result in the payment being applied to an incorrect account.

Complete the identification area of the Form T7DR(A) and ensure your client confirms that the information is correct. If the address entered is different from the address on the tax return, clearly indicate that it is a new address. This will ensure the client’s address will be changed as requested when the payment is processed.

Near real-time processing

The CRA begins processing T1 returns (2014, 2015, 2016 and 2017 tax years) on February 26, 2018. The majority of accepted EFILE returns are processed shortly after being filed in near real time. Notices of assessment delivered electronically will be available within 24 hours. Paper notices of assessment will be issued via a batch cycle process. The first notice of assessment date will be in early March 2018.

Payment of balance owing

Inform clients that payment of any balance owing on the 2017 tax return is due by April 30, 2018. Clients who file early may send the CRA a post-dated payment for as late as April 30, 2018. Compound daily interest is charged on any outstanding balance from May 1, 2018 until it is paid in full. Inform clients that if they cannot pay in full upon filing, they may go to **canada.ca/cra-collections** for additional information.

Go to **canada.ca/guide-taxes-payments** for information on the different types of payment methods.

Refund enquiries

Do not direct your client’s refund enquiries to the EFILE Helpdesks. Instead, your client should call the Individual tax enquiries line. Go to **canada.ca/cra-individual-income-tax-enquiries-line** for the hours of telephone service. Advise your client that the CRA enquiries officers can only check the status of the refund four weeks after the electronic return has been accepted by the Agency for processing. You must inform your client

accordingly if a delay is encountered in the submission of the EFILE return. Your clients can also visit My Account to get information about the status of their current year refund.

Paper documentation

For ease of discussion in this part, all elections, designations, agreements, waivers, and special elective returns are referred to as “elections.”

The Income Tax Act provides for various elections to be made. Some are made on authorized CRA forms. Others are made by providing specific information in a letter or note.

All elections, including the supporting documentation, must be submitted to the CRA in writing, unless otherwise indicated. In order for an election to be considered valid, it must be submitted by the due date established in the Act.

Paper documentation in support of elections should be sent to the tax centre that services the area in which the client lives except for Form T1135, Foreign Income Verification Statement, which is to be sent to the tax centre indicated on the form. If the return is successfully EFILED, a paper copy of the form is not required to be sent to the tax centre.

When submitting this documentation:

- Clearly state the client’s full name, address, and social insurance number (SIN) on all the election forms and letters.
- Clearly indicate in the covering letter that this documentation is submitted in support of the client’s electronically filed return.

All other documentation used to prepare the return, excluding elections as indicated, is to be retained and sent to the CRA only if requested.

Identification specifications

Client identification

The CRA no longer sends an identification mail-out label which reflects information contained in the CRA’s records. Confirm with your clients their personal information, including their current address, before entering it on the EFILE return.

Ensure that the name, the SIN and date of birth entered belong to the client for whom you are preparing the return. Non-acceptance often results because spousal identification information is entered on the client’s return.

The following chart illustrates the acceptable characters for each field of the identification record. In general, key hyphens using a dash, and Roman numerals are to be keyed as alpha characters.

Character	First name	Last name	“care of” line	Street address	City	Province	Spouse name
Alphabetic	X	X	X	X	X	X	X
Numeric			X	X	X		
Space (See note)	X	X	X	X	X		X
Hyphen	X	X	X	X	X		X
Apostrophe	X	X	X	X	X		X
Period (See note)	X	X	X	X	X		X
Slash			X	X	X		
Ampersand			X	X			
Diacritic	X	X	X	X	X		X
Brackets				X			
Pound sign				X			

Note: A period or space is a valid character at any position except at the first position.

Name

Enter the client’s name as shown on the identification label. Where the surname on the identification label is incorrect, enter the client’s correct name and indicate that a change to the client’s surname has been made.

When entering the client’s name:

- All name fields must begin and end with an alpha character.
- Do not key titles in the taxpayer’s name (e.g., Ms, Rev, Dr).
- Where there is a suffix after the taxpayer’s name, leave one space between the surname and the suffix.
- For hyphenated names, do not leave a space, (e.g., Jones-Smith).
- Where the taxpayer has multiple first names (e.g., Mary Lou), leave a space between the names.
- The highlighted areas in the above chart indicate the characters which are not allowed in the first or last position of the “care of line” and the “street address.”
- If the client is an Inuit who uses a number at the beginning of his or her name, key the number on the “care of” line.
- For deceased clients, do not enter “The estate of the late” in the client’s first name field.

Address

The alternative address authorization for EFILE has been eliminated for 2016 and subsequent years.

All address fields must begin and end with an alpha or numeric character. Refer to Appendix B, C and D for more information. Failure to comply with the specifications may result in a processing delay.

For discounted returns, enter the client’s address. We will direct the notice of assessment and refund to the discounter based on the address associated with the discounter code.

When the return is a pre-bankruptcy return, do not enter the trustee’s address. It is the client’s address that must be entered.

“Care of” line

Do not enter the “care of” information in the client’s address lines and do not make an entry on this line unless it is to be used in the client’s mailing address. Entries on this line will be printed on the client’s notice of assessment. Begin and end the entry with an alpha or numeric character.

When making an entry on the “care of” line, do not include “C/O,” “c/o,” or “care of.”

Street

Begin and end the entry with an alpha or numeric character. When an address contains a fractions, for example, 45½, key as 45 1/2. Leave only one a space to separate numbers and words (for example, 75 3 Garden St).

City

The entry for city is validated against the CRA’s city database index. The only allowable combination of special characters in the “City” field is a period followed by a hyphen.

Province or territory of residence

Where the client’s mailing address is in a province or territory different from the province or territory of residence on December 31, 2017, the client is still eligible for EFILE.

Enter the client’s province or territory where the client lives now if it is different from their mailing address.

Date of entry

Enter the client’s immigration date. The year must be the same as the year of the tax return.

Telephone number

Enter the area code followed by the phone number. Do not key spaces or dashes. Always enter the client’s phone number on discounted returns.

Date of birth

The date of birth is one of the entries used to ensure that the correct master record is accessed for processing the return. If you are preparing a tax return for a client who has previously filed, you should refer to the client’s previous notice of assessment to determine if it contained notification concerning a discrepancy in the date of birth.

Changes to the date of birth cannot be made through EFILE. Where a change is required, the client should contact his/her local tax services office.

Date of death

Enter your client’s date of death. Valid entries are within (or subsequent to) the current tax year.

Spouse’s or common-law partner’s name

The CRA uses only the first four characters entered for the spouse’s or common-law partner’s given name. A period is valid with the exception of the first character.

Spouse’s or common-law partner’s net income

Enter the net income on page 1 of the return in the Identification area.

Spouse's or common-law partner's universal child care benefit (UCCB)

Enter the UCCB reported by the spouse or common-law partner with the lower income on his or her return, or the amount if he or she would file a return. Also enter any UCCB repayment reported by the spouse or common-law partner with lower income on page 1 of the return in the box "Enter the amount of UCCB repayment from line 213 of his or her return."

Residence and taxing province or territory

The entries for residence and taxing province or territory on December 31, 2017 must be the same or the client is not eligible to EFILE, unless a Form T2203, Provincial and Territorial Taxes - Multiple Jurisdictions, is being filed.

Yukon First Nations identification number

The acceptable entries for clients living on Yukon First Nations settlement lands on December 31, 2017 are:

- 11001 = Carcross/Tagish First Nation
- 11002 = Champagne and Aishihik
- 11003 = Kluane
- 11004 = Kwanlin Dun
- 11006 = Little Salmon/Carmacks
- 11007 = Nacho Nyak Dun
- 11009 = Selkirk
- 11010 = Ta'an Kwäch'än
- 11011 = Teslin Tlingit
- 11012 = Tr'ondëk Hwëch'in
- 11013 = Vuntut Gwitchin

Tax return specifications

This part contains specific instructions as they relate to the preparation of the electronic return. Most of the information you may require to complete the return is contained in the General Income Tax and Benefit Guide and other supplementary guides.

Amount enclosed

Enter the amount of payment at field 486 for the applicable tax year filed. Do not include payments for outstanding balances of other tax years.

Canada Pension Plan/Quebec Pension Plan (CPP/QPP) contributions

When making an entry for the CPP/QPP pensionable earnings, do not reduce by the basic CPP/QPP exemption.

Where the client is electing to pay additional CPP contributions (Form CPT20, Election to Pay Canada Pension Plan Contributions), enter the amount of the elective income not shown on a T4 slip at field 373, and the election amounts related to under-deducted T4 contributions at field 399.

Direct deposit request

Beginning in 2013, the CRA began accepting information for only one bank account where all payments from the CRA will be deposited. Other accounts for the UCCB and the Canada child benefit (CCB) were removed.

Where the client submitted direct deposit information in a previous year, that authorization will stay in effect until the CRA is advised, by the completion of a direct deposit request to change the direct deposit information. The client must contact the CRA in order to stop this service.

Discounted returns

Ensure the amounts entered at fields 6505, 6507 and 6509 on the Form RC71, Statement of Discounting Transaction, are correct. Do not submit the form to the CRA unless requested.

Elections indicator

Where the client makes an election, designation, agreement, waiver, or special elective return at the time of filing the tax return, enter 7 at field 9906. Completion of this field does not constitute an election; it is designed only to inform CRA that an election, a letter or note containing the required information is being submitted in paper format.

Do not update field 9906 for an election which is not required to be made at the time of filing the return. These elections will have to be submitted in accordance with the provisions of the Act.

Foreign business income

If foreign business income is from box 24 of a T3 slip, Statement of Trust Income Allocations and Designations, the amount must be reported at fields 162 and 135 of the tax return. A selected financial data (SFD) statement type 02 must be completed. Complete the fields in the identification area of the SFD as follows:

- Your name and business name – Enter taxpayer's name.
- Business address (including city, province or territory and postal code) – Enter taxpayer's address of residence on the tax return.
- Fiscal period – From January 1 to December 31 (or to the date of death) of the tax year.
- Industry code – Enter 526912.
- Fields 8000, 8299, 8519, 9369 and 9946 – Enter the amount from box 24 of the T3 slip.

Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election

Working beneficiaries aged 65 to 70 who elected to opt out of contributing to the CPP or are revoking a prior election should submit the completed Form CPT30 to their employer and send a copy to the CRA. The election/revocation will apply to all income from pensionable employment, including self-employment earnings. Send the original completed form to the Winnipeg Tax Centre using the address shown on the back of the form. Individuals with self-employed income only should not use Form CPT30 when they want to revoke a previous election. Instead, they should indicate the revocation effective date on Schedule 8 when they file their 2017 tax return.

Paragraph 19(d) of the Canada Pension Plan Act requires that the CPP basic exemption be calculated differently in the year an individual commences receiving CPP retirement benefits. Individuals can commence receiving CPP retirement benefits at age 60. This provision is intended to protect an individual's entitlement to the survivor, child and death benefits, based on pre-retirement earnings. The provision under paragraph 19(d) does not apply to the Quebec Pension Plan.

Form T1A, Request for Loss Carryback

Where a carryback of a 2017 loss under sections 111 and 41 of the Income Tax Act is requested, a reassessment to the applicable year will be processed and the notice of reassessment will be issued as soon as possible. Please inform your client that the reassessment could take up to ten weeks. For electronic returns, the Form T1A does not have to be submitted to the CRA.

Form T626, Overseas Employment Tax Credit

This credit applies to the 2015 and prior tax years only. If there are multiple forms with two different calculation rates, a paper return will be required.

Instalments

Ensure the instalment payments that the client remitted to the CRA are included at field 476. Do not include instalment payments as tax deducted at source or as payment on filing.

Investment tax credit

Where a carryback of investment tax credit is requested, a reassessment to the applicable year will be processed and the notice of reassessment will be issued as soon as possible. Please inform your client that the reassessment could take up to 10 weeks.

Manitoba tax credits

If a client who is married or living common-law is entitled to a claim based on entries made on the Form MB479, but no claim is being made because the spouse or common-law partner is making the claim, ensure your tax preparation software does not permit the transfer of the fields from the Form MB479.

If there is an entry for the spouse or common-law partner's net income and there is a claim for the spousal or common-law partner amount, field 6090 for the personal tax credit is required even where the calculated Manitoba personal tax credit is zero.

When claiming the Manitoba personal tax credit and/or the education property tax credit, and the client received social assistance from the province of Manitoba in 2017, enter the percentage of social assistance received from box 14 on the T5007 slip.

Where the client did not receive social assistance benefits from the province of Manitoba, enter 100 at field 6130. If social assistance was received for the entire year, enter 101 at field 6130.

Member of a communal organization

Where the client is a member of a communal organization, enter 7 at field 9905. These clients are not eligible to contribute to a registered retirement savings plan (RRSP). An entry at this field will prevent us from providing RRSP deduction limit statements to them.

Newcomers to Canada

To calculate whether the client is entitled to full or prorated non-refundable tax credits, entries are required at field 5292 (Canadian sourced non-resident income, excluding the income subject to Part XIII tax) and/or at field 5293 (Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income) in Canadian dollars. Go to canada.ca/cra-non-residents-canada for more information.

Should an immigrant be entitled to the Canada caregiver amount, the amount should not be directly prorated when the immigrant does not meet the 90% rule. Proration should be performed after adding the base amount and the Canada caregiver amount.

Only income earned in Canada should be reported at the following fields:

- Field 113 – Old age security pension
- Field 114 – CPP or QPP benefits
- Field 115 – Other pensions or superannuation
- Field 119 – Employment insurance (EI) and other benefits
- Field 126 – Rental income (or loss)
- Field 129 – RRSP income

Newcomers who must file a Schedule A, Schedule B, Schedule C or report income from NR4 slips, T4A-NR slips, NR-OAS slips, NR-CPP slips, Section 116 income, Section 216 income, Section 217 income, taxable capital gains from disposing of Canadian property if received as a non-resident, and OASRI are not eligible to file electronically.

No income

Where the client has no income to report, that is, no entry at any field from 101 to 150, enter 7 at field 9915.

Patronage allowances

Where the client received non-taxable patronage allocations on which income tax was withheld, claim the tax deducted at field 437. Enter the income on which this tax was deducted at field 5345.

Placement agency

If a self-employed worker, engaged by a placement agency, received a T4 slip with CPP/QPP and EI premiums deducted, with code 11 in box 29, and no entry in box 14, update as follows:

If boxes 26 and 28 are blank, update field 5549/5548 with the lesser of:

- The gross self-employment income reported in respect of that T4 slip; or
- The maximum CPP/QPP pensionable earnings for the year.

If boxes 24 and 28 are blank, update field 5478 with the lesser of:

- The gross self-employment income reported in respect of that T4 slip; or
- The maximum EI insurable earnings for the year.

Update field 5347 with the amount of T4 placement agency income reported at the self-employment fields.

If T4 placement agency income is the only income reported at the self-employment fields, enter 1 at field 371.

Pre-bankruptcy return

All income reported and deductions claimed are from January 1 to the day before the date of bankruptcy.

The number of months used for the 2017 enrolment information on Schedule 11 cannot exceed the number of months up to and including the month the client became bankrupt.

The amount at field 326 is prorated based on the number of days from January 1 to the day before the date of bankruptcy. The amounts in the supporting fields on the Schedule 2 are not prorated.

The following claims are not allowed on a pre-bankruptcy return:

- Home Buyers' Plan (HBP) and/or Lifelong Learning Plan (LLP) repayments at fields 129, 246 and/or 262
- CPP overpayments at field 448
- EI overpayments at field 450
- Refundable medical expense supplement at field 452
- Working income tax benefit (WITB) at field 453
- WITB advance payment received on the RC210 slip at field 415
- Refund transfer to the next year's instalment account at field 488

Refund transfer

Where the client wants to transfer the refund to the next year's instalment account, enter 1 at field 488. In this instance, a request for direct deposit of the refund is not permitted.

Rental income

If more than one rental property is covered by the SFD record, enter the address and postal code of the property that generated the highest gross rental income.

Restricted farm loss

If the chief source of income is neither from farming nor from a combination of farming and some other source of income, you can only deduct a portion of the farm loss for the year. The portion of the loss that you cannot deduct becomes a restricted farm loss. The restricted farm loss limit is \$17,500 annually. This means that if your net farm loss is \$32,500 or more, you can deduct \$17,500 from the other income. The total farming loss is entered at field 5495. See Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income, for more information.

Return prepared by

Enter 1 at field 490 if you prepared the client's return for compensation based on a review of the slips and receipts provided by the client. Enter 2 at field 490 if the client completed the tax return and has provided it to you solely for the purposes of keying and/or transmitting the return. Enter 3 at field 490 if this is a discounted return.

Selected financial data (SFD) records

SFD records are required for clients:

- who report rental operations (Form T776)
- who report income from self-employment (Form T2125, T2121, T2042)
- who participate in the AgriStability and AgriInvest programs (Form T1163, T1273)
- who claim employment expenses (Form T777)
- who claim expenses for meals and lodging (Form TL2)
- who dispose of real estate, including their principal residence (Form T1255, T2091)

A separate SFD record is to be completed for each source of income or expenses or for each property disposed. A client with more than 80 field codes present on the free format of SFD types 01 to 08, or more than six SFD records, is not eligible to EFILE. Note that SFD type 06 and SFD type 09 count as 2 different SFDs. There is no requirement to capture the address information from a T5013 slip.

Spouse's or common-law partner's net income

The spouse or common-law partner's net income is captured in the Identification area on page 1 of the return. This income will be used in the calculations for non-refundable and refundable tax credits, and provincial or

territorial tax and credits. This information will also be used to calculate the GST/HST credit. Where the marital status code is 1 or 2, and the net income is zero or negative, enter 7 at field 9918.

If your client is a newcomer to Canada, enter at field 5263 the spouse's or common-law partner's net income earned during the period the taxpayer was living in Canada and/or enter at field 5267 the net income earned during the period the taxpayer was living outside Canada. If the amount is zero or negative, enter 1 for processing purposes.

Tax deducted

If your client resides outside the province of Quebec and was employed in the province of Quebec, ensure the income and tax deducted from the province of Quebec information slip as indicated on the relevé 1 slip are reported at fields 5349 and 5350 on your tax preparation software.

Fields 5349 and 5350 are dressed with the information from the income slips in the taxpayer's name, regardless if a portion has been transferred to the spouse at field 210 using Form T1032, Joint Election to Split Pension Income. Where Quebec tax deductions are included at field 6805 on the Form T1032, only enter that amount at field 5349 if the slips are in the taxpayer's name. Enter at field 5350 the amount of income from the Quebec information slips on which Quebec tax was withheld only if the slips are in the taxpayer's name.

Tax deducted transfer

Field 438 is applicable only for residents of Quebec who were employed outside the province of Quebec in 2017. Do not include tax deductions withheld on CPP/QPP and/or EI benefits.

Volunteer program

Where the return has been completed under the Community Volunteer Income Tax Program, enter 1 at field 487.

Wage-loss replacement plans

Update field 9916 with the amount of premiums paid to a wage-loss replacement plan, which has been used to reduce the benefits reported. Only the net amount of wage-loss replacement plan benefits is reported at field 104. Enter the contributions made to a wage-loss replacement plan at field 103.

Canadian Indians

Status Indians are subject to the same tax rules as other Canadian residents unless their income is eligible for the tax exemption under section 87 of the Indian Act. The exemption applies to the income that is earned on a reserve or that is considered to be earned on a reserve, as well as to goods bought on, or delivered to, a reserve. However, a member of a First Nations group that has negotiated a self-governing or tax agreement with the Government of Canada may not qualify for the exemption under section 87 of the Indian Act. To find out, contact the First Nations government.

The following are guidelines for the completion of returns for status Indians who are in receipt of exempt income:

Employment income

Non-taxable salary or wages paid to status Indians are indicated on a T4 slip as follows, if the total employment income is exempt.

Application for coverage under the CPP (Form CPT124):

- Box 14 should be blank and in the other information area on the T4 slip, box 71 should indicate the amount of the non-taxable earnings for a status Indian employee.
- Enter the non-taxable earnings amount (box 71) at field 5347 only when box 14 includes that amount.
- For working income calculation purposes, enter at field 5363 the non-taxable earnings amount (box 71).
- Update field 5548 (QPP pensionable earnings where the province of employment is Quebec) and/or field 5549 (CPP pensionable earnings where the province of employment is other than Quebec) with the amount indicated in box 26 (maximum of \$55,300 per slip).

No application for coverage under the CPP:

- Box 14 should be blank and in the “other information” area on the T4 slip, box 71 should indicate the amount of the non-taxable earnings for a status Indian employee.
- The non-taxable earnings amount (box 71) should be entered at field 5347 only when box 14 includes that amount.
- For working income calculation purposes, enter at field 5363 the non-taxable earnings amount (box 71).

If the client has exempt T4 income and has no other income to report (no entries are being made in fields 101 to 150), update field 9915 to 7.

If the client has only exempt T4 income and has other income to report (entries are being made in fields 104 to 150), update field 5347 with the non-taxable earnings amount (box 71).

Do not claim any deductions withheld for registered pension plan contributions, union or professional dues and/or other employment expenses on the “non-taxable earnings.” Where CPP/QPP contributions and/or EI premiums were withheld, update the appropriate fields.

Self-employment income

Where the total amount of the self-employment income is exempt income, do not make any entries in the self-employment fields and do not prepare any SFD records. For working income calculation purposes, enter the exempt net self-employment income, excluding losses, at field 5363, including any tax-exempt self-employed income recorded in box 88 on a T4 slip. Where the client is electing to pay additional CPP contributions on the self-employment income not shown on a T4 slip (Form CPT20), enter the exempt net self-employment income at field 373.

Employment insurance, provincial parental insurance, and other benefits

These benefits are reported on a T4E slip. Enter at field 119 the amount from box 14 (total benefits paid), minus any amount in box 18 (tax-exempt benefits). Do not enter these benefits at field 5363. Include the tax-exempt portion of the benefits at field 5378.

CPP/QPP benefits

Enter the amount of benefits received at field 114. Update field 5378 and field 232 with the tax-exempt portion of the benefits.

Training allowances

The amount of training allowances received that is exempt income should not be entered as income on the return. For working income calculation purposes, the amount of exempt training allowances should be entered at field 5363.

Other types of exempt income and tax deducted at source on exempt income

Enter at field 5378 any other types of income received that is exempt income. Where tax was deducted at source and that income was not included at field 5347, enter at field 5345 the income on which the tax was withheld.

Not all exempt income reported at field 5378 should be included at field 232, Other deductions.

Pooled registered pension plans (PRPP)

Tax-exempt self-employment income reported on a T4 (box 88) is captured at field 5581. Tax-exempt employment income from a T4 (box 71) is captured at field 5875 on the Form RC383. This information is required to calculate the taxpayer's non-deductible PRPP room amount, which will be displayed on the 2017 notice of assessment. Contributions to a PRPP from tax-exempt income are not deductible on the taxpayer's income tax return; however, they can be used as a repayment under the HBP or the LLP.

Working income tax benefit (WITB)

For WITB calculation purposes, include at field 388 and field 389 on the Schedule 6 the exempt part of all income (including amounts from box 71 of the T4 slip and amounts from box 18 of the T4E slip if the T4E income was earned as a result of working on a reserve) less the deductions related to the income.

Fields 385 and 386 should include, but are not limited to, the non-taxable working income reported at field 5363.

Fields 388 and 389 include, but are not limited to, the non-taxable working income reported at field 5363, plus other non-taxable income reported at field 5378.

Appendix A – Exclusions from electronic filing

Go to canada.ca/cra-efile-file-returns and select “Exclusions” for a full list of exclusions.

Appendix B – Treasury Board of Canada addressing standard

The record length for a taxpayer's street and/or mailing address is 60 characters. In order to ensure that the most accurate address information is captured for mailing purposes, the taxpayer's address information should be captured in the following order:

Building unit identifier

A number or alpha code which uniquely identifies a unit of a specific type within a building.

Civic site street number

Enter the number assigned to a specific civic site by the official municipality or relevant authority.

Civic site street number suffix

Enter an alpha character or fraction added to a civic site number by an official municipality or relevant authority.

Street name

Enter the full name of a street, roadway, or artery assigned by an official municipality or relevant authority.

Street type code

Enter the street type code in addition to the street name to uniquely designate the street from other streets having the same street name. See Appendix C and Appendix D.

Street direction code

Enter Canada Post Corporation's mnemonic code for street direction. The acceptable entries are:

- E = East
- N = North
- NE = Northeast
- NW = Northwest
- S = South
- SE = Southeast
- SW = Southwest
- W = West

Appendix C – Keying apartment numbers

When an address includes an alpha character as part of the apartment or unit number, key a hyphen between the apartment or unit number and the street number. Do not key any spaces before or after the hyphen.

Examples:

- 313D-2233 Main Street
- D-2233 Main Street
- D313-2233 Main Street

Appendix D – Street type codes

Street type	Code	Street type	Code
Abbey	ABBEY	Acres	ACRES
Allée	ALLÉE	Alley	ALLEY
Autoroute	AUT	Avenue (English)	AVE
Avenue (French)	AV	Bay	BAY
Beach	BEACH	Bend	BEND
Boulevard (English)	BLVD	Boulevard (French)	BOUL
By-Pass	BYPASS	Byway	BYWAY
Campus	CAMPUS	Cape	CAPE
Carré	CAR	Carrefour	CARREF
Centre (English)	CTR	Centre (French)	C
Cercle	CERCLE	Chase	CHASE
Chemin	CH	Circle	CIR
Circuit	CIRCT	Close	CLOSE
Common	COMMON	Concession	CONC
Corners	CRNRS	Côte	CÔTE
Cour	COUR	Cours	COURS
Court	CRT	Cove	COVE
Crescent	CRES	Croissant	CROIS
Crossing	CROSS	Cul-de-sac	CDS
Dale	DALE	Dell	DELL
Diversion	DIVERS	Downs	DOWNS
Drive	DR	Échangeur	ÉCH
End	END	Esplanade	ESPL
Estates	ESTATE	Expressway	EXPY
Extension	EXTEN	Farm	FARM
Field	FIELD	Forest	FOREST
Freeway	FWY	Front	FRONT
Gardens	GDNS	Gate	GATE
Glade	GLADE	Glen	GLEN
Green	GREEN	Grounds	GRNDS
Grove	GROVE	Harbour	HARBR
Heights	HTS	Highlands	HGHLDS
Highway	HWY	Hill	HILL
Hollow	HOLLOW	Île	ÎLE
Impasse	IMP	Inlet	INLET
Island	ISLAND	Key	KEY
Knoll	KNOLL	Landing	LANDNG
Lane	LANE	Limits	LMTS
Line	LINE	Link	LINK
Lookout	LKOUT	Loop	LOOP
Mall	MALL	Manor	MANOR
Maze	MAZE	Meadow	MEADOW
Mews	MEWS	Montée	MONTÉE
Moor	MOOR	Mount	MOUNT
Mountain	MTN	Orchard	ORCH
Parade	PARADE	Parc	PARC
Park	PK	Parkway	PKY

Street type	Code	Street type	Code
Passage	PASS	Path	PATH
Pathway	PTWAY	Pines	PINES
Place (English)	PL	Place (French)	PLACE
Plateau	PLAT	Plaza	PLAZA
Point	PT	Pointe	POINTE
Port	PORT	Private	PVT
Promenade	PROM	Quai	QUAI
Run	RUN	Sentier	SENT
Square	SQ	Street	ST
Subdivision	SUBDIV	Terrace	TERR
Terrasse	TSSE	Thicket	THICK
Towers	TOWERS	Townline	TLINE
Trail	TRAIL	Turnabout	TRNABT
Vale	VALE	Via	VIA
View	VIEW	Village	VILLGE
Villas	VILLAS	Vista	VISTA
Voie	VOIE	Walk	WALK
Way	WAY	Wharf	WHARF
Wood	WOOD	Wynd	WYND

Appendix E – Fields that can have a negative value

Only the fields listed below may contain a negative value.

Field	Description	Schedule or form
107	Gain (or loss) from disposition of qualified small business corporation shares	Schedule 3
110	Gain (or loss) from disposition of qualified farm or fishing property	Schedule 3
122	Net partnership income: limited or non-active partners only	Page 2 of the tax return
124	Gain (or loss) from disposition of mortgage foreclosures and conditional sales repossessions of a qualified farm or fishing property	Schedule 3
126	Net rental income (loss)	Page 2 of the tax return
127	Taxable capital gains (or net capital loss) Note: Field 127 can be negative for deceased taxpayers only.	Page 2 of the tax return
132	Gain (or loss) from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares	Schedule 3
135	Net business income (loss)	Page 2 of tax return
137	Net professional income (loss)	Page 2 of tax return
138	Gain (or loss) from disposition of real estate, depreciable property, and other properties	Schedule 3
139	Net commission income (loss)	Page 2 of tax return
141	Net farming income (loss)	Page 2 of tax return
143	Net fishing income (loss)	Page 2 of tax return
150	Total income	Page 2 of tax return
153	Gain (or loss) from disposition of bonds, debentures, promissory notes, and other similar properties	Schedule 3
155	Gain (or loss) from disposition of other mortgage foreclosures and conditional sales repossessions	Schedule 3
174	T5, T5013, and T4PS information slips – Capital gains (or losses)	Schedule 3
176	T3 information slips – Capital gains (or losses)	Schedule 3
260	Taxable income	Page 3 of tax return
5355	Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment on which EI premiums through employment were deducted	See Appendix F
5507	RRSP earned income calculation	See Appendix F
5530	Earned income adjustment amount	See Appendix F
6694	Amount of the most recent reserve claimed on line 6684	T2017
6695	Amount of the most recent reserve claimed on line 6685	T2017
6706	Total capital reserves	T2017
8519	Gross profit	T2125, SFD type 02 only
9369	Net income (loss) before adjustments	T776, T2121, T2125
9899	Net income (loss) before inventory adjustments	T2042
9944	Net income (loss) after adjustments	T1163, T1273
9946	Your net income (loss)	T776, T2042, T2121, T2125
9946	Net farming income (or loss)	T1163, T1273
9969	Net income (loss) before adjustments	T1163, T1273

Appendix F – Summary of supporting fields

The following is a list of the supporting fields used in EFILE that are not shown on the tax returns, schedules or forms. Where a paper return is required to be filed, these fields should not be printed on that return.

Field	Description	Principle field
488	Refund transfer	484
5026	Employment insurance and PPIP premiums (non-Quebec return)	312
5027	Total PPIP premiums	312
5028	Total EI premiums	312
5029	PPIP indicator	376
5031	QPP contributions	308
5032	QPP contributions payable on self-employment and other earnings	222, 310
5117	Number of full weeks in attendance at a designated educational institution or secondary school	215
5230	Spouse's or common-law partner's capital gains from mortgage foreclosures and conditional sales repossessions	452, 453, 5980, 6035, 6158, 6188, 6197, 6340
5263	Spouse's or common-law partner's net-income while the taxpayer is living in Canada	"Identification" on page 1 of the return
5267	Spouse's or common-law partner's net-income while the taxpayer is living outside of Canada	"Identification" on page 1 of the return
5273	Net foreign non-business income from the 1st foreign country	433 (T2209)
5274	Net foreign non-business income from the 2nd foreign country	433 (T2209)
5275	Net foreign non-business income from the 3rd foreign country	433 (T2209)
5276	Business income tax paid to the 1st foreign country	434 (T2209)
5277	Non-business income tax paid to 1st foreign country	431 (T2209)
5278	Non-business income tax paid to 2nd foreign country	431 (T2209)
5279	Non-business income tax paid to 3rd foreign country	431 (T2209)
5280	Net business income from the 1st foreign country	439 (T2209)
5281	Net business income from the 2nd foreign country	439 (T2209)
5282	Net business income from the 3rd foreign country	439 (T2209)
5283	Business income tax paid to the 2nd foreign country	434 (T2209)
5284	Business income tax paid to the 3rd foreign country	434 (T2209)
5285	Vow of perpetual poverty	256
5292	Canadian sourced non-resident income, excluding the income subject to Part XIII tax	
5293	Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income	
5308	BC logging tax paid	
5321	QC logging tax paid	
5330	Indicator for filing due date for tax shelter, or inactive or active business	122
5334	Capital gains from T3 slips	176
5335	BC logging income	5308
5337	CCA on certified film property	232
5344	Ineligible pension income	115, 116, 129, 256, 314
5345	Income with tax withheld supported by information slips	104, 130, 135, 137, 139, 141, 143, 437
5347	T4 earning reduction	101

Field	Description	Principle field
5349	Quebec tax deducted (from slips in the taxpayer's name)	437
5350	Income on which Quebec tax was withheld (from slips in the taxpayer's name)	437
5351	Amount of OAS pension repaid	232
5353	Limited partnership loss carryforward from 1986 and 1987	251
5354	Limited partnership loss available for carryforward	122, 126
5355	Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment on which EI premiums through employment were deducted	317
5359	Shareholder's loan repayment	232
5363	Exempt income received by a status Indian	
5367	QC logging income	5321
5378	Other exempt income received by a status Indian	
5478	EI insurable earnings	312, 450, 5028
5479	EI and other benefits repaid	232
5492	Farm/fish loss	252
5493	Shareholder earnings	317
5494	Tax-exempt self-employment income earned by a status Indian	317
5495	Total section 31 farm loss	141
5496	Restricted farm loss	252
5507	RRSP earned income calculation	135, 137, 139, 141, 143
5508	Home Buyers' Plan (HBP) participant repayment amount	129
5511	Lifelong Learning Plan (LLP) participant repayment amount	129
5527	Spousal indicator	6090 (MB479)
5530	Earned income adjustment amount	214
5532	Net self-employment income (loss) adjustment amount	135, 137, 139, 141, 143, 452, 453
5536	RDSP repayment by taxpayer	232, 235, 452, 453
5537	RDSP income of spouse or common-law partner	235, 452, 453
5538	RDSP repayment by spouse or common-law partner	235, 452, 453
5540	Number of months of retirement	114
5553	Total CPP overpayment allowed at field 448 on previously assessed returns	
5555	Number of months of disability	114
5563	CPP deductions allowed on previously assessed returns	
5564	Total CPP withheld per T4 on all previously assessed returns	
5566	CPP/QPP retirement benefits	114
5746	QPP deductions allowed on all previously assessed returns	
5747	QPP withheld per T4 on all previously assessed returns	
5748	QPP overpayment allowed at field 448 on all previous assessed returns	
5773	Marital status indicator – Separation less than 90 days	116, 210, 326, 423, 5864
6820	Special tax for Quebec LSVCC	
9900	Additional business income	T1139
9901	Last year's additional business income	T1139
9902	Number of eligible children age 6 or younger for whom the disability amount cannot be claimed	214 (T778)
9903	Child care expenses paid for eligible age 6 or younger for whom the disability amount cannot be claimed	214 (T778)

Field	Description	Principle field
9904	Number of eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	214 (T778)
9905	Client is a member of a communal organization	
9906	Election indicator	
9907	Annuity income	115
9908	RRSP annuity income	129
9909	Bank interest	121
9910	Bond interest	121
9911	Foreign non-business income on T3 slips	121
9912	Interest from mortgages	121
9913	Interest expense	221
9914	Indicator for no provincial assistance received	6114 (MB479)
9915	Indicator that the client has no income	
9916	Premiums paid to a wage-loss replacement plan	104
9917	Indicator that no old age security pension was received	113
9918	Indicator that the spouse's or common-law partner's net income is zero or negative	"Identification" on page 1 of the return
9919	Joint accounts	121
9921	Number of eligible children born in the current tax year or earlier for whom the disability amount can be claimed	214 (T778)
9922	Indicator for no pension adjustment	206
9971	Child care expenses paid for eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	214 (T778)
9972	Child care expenses paid for eligible children born in the current tax year or earlier for whom the disability amount can be claimed	214 (T778)

Appendix G – Field codes used in EFILE

Appendix G1 – Field codes on returns, schedules and forms

The following is a list of valid field codes that can be used on EFILE records. Field code numbers that are followed by one asterisk (*) indicate that the entry for that field must be in dollars and cents. Field code numbers that are followed by two asterisks (**) indicate that the entry for that field must be numerical. All other fields are dollar amounts only.

Field	Description	Returns, schedules and forms
101	Employment income from T4 slips	Page 2 of the tax return
102	Commissions included on line 101	Page 2 of the tax return
103	Wage-loss replacement contributions	Page 2 of the tax return
104	Other employment income	Page 2 of the tax return
106	Proceeds from disposition of qualified small business corporation shares	Schedule 3
107	Gain (or loss) from disposition of qualified small business corporation shares	Schedule 3
109	Proceeds from disposition of qualified farm or fishing property	Schedule 3
110	Gain (or loss) from disposition of qualified farm or fishing property	Schedule 3
113	Old age security pension	Page 2 of the tax return
114	CPP or QPP benefits	Page 2 of the tax return
115	Other pensions and superannuation	Page 2 of the tax return
116	Elected split-pension amount	Page 2 of the tax return
117	Universal child care benefit (UCCB)	Page 2 of the tax return
119	Employment insurance and other benefits	Page 2 of the tax return
120	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	Page 2 of the tax return
121	Interest and other investment income	Page 2 of the tax return
122	Net partnership income: limited or non-active partners only	Page 2 of the tax return
123	Proceeds from disposition of mortgage foreclosures and conditional sales repossessions of a qualified farm or fishing property	Schedule 3
124	Gain (or loss) from disposition of mortgage foreclosures and conditional sales repossessions of a qualified farm or fishing property	Schedule 3
125	Registered disability savings plan (RDSP) income	Page 2 of the tax return
126	Net rental income (loss)	Page 2 of the tax return
127	Taxable capital gains (or net capital loss)	Page 2 of the tax return
128	Taxable amount of support payments received	Page 2 of the tax return
129	Registered retirement savings plan (RRSP) income	Page 2 of the tax return
130	Other income	Page 2 of the tax return
131	Proceeds from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares	Schedule 3
132	Gain (or loss) from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares	Schedule 3
135	Net business income (loss)	Page 2 of the tax return
136	Proceeds from disposition of real estate, depreciable property, and other properties	Schedule 3

Field	Description	Returns, schedules and forms
137	Net professional income (loss)	Page 2 of the tax return
138	Gain (or loss) from disposition of real estate, depreciable property, and other properties	Schedule 3
139	Net commission income (loss)	Page 2 of the tax return
141	Net farming income (loss)	Page 2 of the tax return
143	Net fishing income (loss)	Page 2 of the tax return
144	Workers' compensation benefits	Page 2 of the tax return
145	Social assistance payments	Page 2 of the tax return
146	Net federal supplements	Page 2 of the tax return
150	Total income	Page 2 of the tax return
151	Proceeds from disposition of bonds, debentures, promissory notes, and other similar properties	Schedule 3
152	Disability benefits included on line 114	Page 2 of the tax return
153	Gain (or loss) from disposition of bonds, debentures, promissory notes, and other similar properties	Schedule 3
154	Proceeds from disposition of other mortgage foreclosures and conditional sales reposessions	Schedule 3
155	Gain (or loss) from disposition of other mortgage foreclosures and conditional sales reposessions	Schedule 3
156	Total support payments received	Page 2 of the tax return
158	Gain from disposition of personal-use property	Schedule 3
159	Net gain from disposition of listed personal property	Schedule 3
160	Gross rental income	Page 2 of the tax return
161	Capital gains deferral from qualifying dispositions of eligible small business corporation shares	Schedule 3
162	Gross business income	Page 2 of the tax return
164	Gross professional income	Page 2 of the tax return
166	Gross commission income	Page 2 of the tax return
168	Gross farming income	Page 2 of the tax return
170	Gross fishing income	Page 2 of the tax return
173	Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property	Schedule 3
174	T5, T5013, and T4PS information slips – Capital gains (or losses)	Schedule 3
176	T3 information slips – Capital gains (or losses)	Schedule 3
178	Capital loss from a reduction in the business investment loss	Schedule 3
179 **	Principal residence designation	Schedule 3
180	Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	Page 2 of the tax return
185	UCCB amount designated to a dependant	Page 2 of the tax return
205	Pooled registered pension plan (PRPP) employer contributions	Page 3 of the tax return
206	Pension adjustment	Page 3 of the tax return
207	Registered pension plan deduction	Page 3 of the tax return
208	RRSP/PRPP deduction	Page 3 of the tax return
210	Deduction for elected split-pension amount	Page 3 of the tax return
212	Annual union, professional, or like dues	Page 3 of the tax return
213	Universal child care benefit repayment	Page 3 of the tax return
214	Child care expenses	Page 3 of the tax return
215	Disability supports deduction	Page 3 of the tax return
217	Allowable business investment loss deduction	Page 3 of the tax return

Field	Description	Returns, schedules and forms
219	Moving expenses	Page 3 of the tax return
220	Allowable deduction for support payments made	Page 3 of the tax return
221	Carrying charges and interest expenses	Page 3 of the tax return
222 *	Deduction for CPP or QPP contributions on self-employment and other earnings	Page 3 of the tax return
223 *	Deduction for PPIP premiums on self-employment income	Page 3 of the tax return for Quebec
224	Exploration and development expenses	Page 3 of the tax return
228	Gross business investment loss	Page 3 of the tax return
229	Other employment expenses	Page 3 of the tax return
230	Total support payments made	Page 3 of the tax return
231	Clergy residence deduction	Page 3 of the tax return
232	Other deductions	Page 3 of the tax return
235 *	Social benefits repayment	Page 3 of the tax return
240	Transfers to an RRSP/PRPP	Schedule 7
244	Canadian Forces personnel and police deduction	Page 3 of the tax return
245	Total RRSP, SPP, and PRPP contributions from March 2, 2017 to March 1, 2018	Schedule 7
246	Contributions designated as a repayment under the Home Buyers' Plan	Schedule 7
247	Current year withdrawals for the HBP on T4RSP slips	Schedule 7
248	Employee home relocation loan deduction	Page 3 of the tax return
249	Security options deductions	Page 3 of the tax return
250	Other payments deduction	Page 3 of the tax return
251	Limited partnership losses of other years	Page 3 of the tax return
252	Non-capital losses of other years	Page 3 of the tax return
253	Net capital losses of other years	Page 3 of the tax return
254	Capital gains deduction	Page 3 of the tax return
255	Northern residents deductions	Page 3 of the tax return
256	Additional deductions	Page 3 of the tax return
259 **	Address of home purchased under the HBP is the same as on page 1 of return	Schedule 7
260	Taxable income	Page 3 of the tax return
262	Contributions designated as a repayment under the Lifelong Learning Plan	Schedule 7
263	Current year withdrawals for the LLP on T4RSP slips	Schedule 7
264 **	Designation of the spouse or common-law partner as the student for whom the funds were withdrawn under the LLP	Schedule 7
266 **	Foreign property held in the current tax year with a total cost of more than CAN\$100,000	Page 2 of the tax return
267	Current year contributions to an amateur athlete trust	Schedule 7
300	Basic personal amount	Schedule 1
301	Age amount	Schedule 1
303	Spouse or common-law partner amount	Schedule 1
304	Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older	Schedule 1
305	Amount for an eligible dependant	Schedule 1
307	Canada caregiver amount for other infirm dependants age 18 or older	Schedule 1

Field	Description	Returns, schedules and forms
308 *	CPP contributions	Schedule 1
310 *	CPP contributions payable on self-employment and other earnings	Schedule 1
312 *	Employment insurance premiums	Schedule 1
313	Adoption expenses	Schedule 1
314	Pension income amount	Schedule 1
316	Disability amount (for self)	Schedule 1
317 *	Employment insurance premiums on self-employment and other eligible earnings	Schedule 1
318	Disability amount transferred from a dependant	Schedule 1
319	Interest paid on your student loans	Schedule 1
320	Eligible tuition fees paid for the current tax year	Schedule 11
323	Your tuition, education, and textbook amounts	Schedule 1
324	Tuition amount transferred from a child	Schedule 1
325	Numbered of months enrolled as a part-time student	Schedule 11
326	Amounts transferred from your spouse or common-law partner	Schedule 1
327	Federal tuition amount transferred	Schedule 11
328	Number of months enrolled as a full-time student	Schedule 11
329	Donations made to government bodies	Schedule 9
330	Medical expenses for self, spouse or common-law partner, and dependent children under 18 years of age	Schedule 1
331	Allowable amount of medical expenses for other dependants	Schedule 1
332	Allowable amount of medical expenses	Schedule 1
333	Donations made to registered universities outside Canada that are prescribed	Schedule 9
334	Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	Schedule 9
335	Add lines 300 to 326, and line 332	Schedule 1
337	Gifts of depreciable property	Schedule 9
338	Non-refundable tax credits before donations and gifts	Schedule 1
339	Gifts of capital property	Schedule 9
340	Allowable charitable donations	Schedule 9
342	Eligible amount of cultural and ecological gifts	Schedule 9
343	Amount of gifts of money made after March 20, 2013	Schedule 9
345	Enrolled part-time due to disability or impairment	Schedule 11
349	Donations and gifts	Schedule 1
350	Total federal non-refundable tax credits	Schedule 1
351	Spouse's or common-law partner's adjusted taxable income	Schedule 2
352 **	Number of children for whom you are claiming the Canada caregiver amount	Schedule 1
353	Spouse's or common-law partner's age amount	Schedule 2
354	Amount of donations made before 2016	Schedule 9
355	Spouse's or common-law partner's pension income amount	Schedule 2
357	Spouse's or common-law partner's disability amount	Schedule 2
360	Tuition amount transferred by your spouse or common-law partner	Schedule 2
361	Spouse's or common-law partner's Canada caregiver amount for infirm children under 18 years of age	Schedule 2
362	Volunteer firefighters' amount	Schedule 1
363	Canada employment amount	Schedule 1
364	Public transit amount	Schedule 1

Field	Description	Returns, schedules and forms
367	Canada caregiver amount for infirm children under 18 years of age	Schedule 1
369	Home buyers' amount	Schedule 1
371	Net business income	Schedule 8 for QC, RC381
372 **	Effective date of the electing to stop contributing to CPP on self-employment earnings	Schedule 8, RC381
373	Employment earnings not shown on a T4 slip on which you elect to pay additional CPP	Schedule 8, RC381
373	Income on which you wish to make optional contributions	Schedule 8 for QC, RC381
374 **	Effective date to revoke an election made in a prior year to stop contributing to CPP on self-employment earnings	Schedule 8, RC381
375 *	Provincial parental insurance plan (PPIP) premiums paid	Schedule 1 for QC
376 *	PPIP premiums payable on employment income	Schedule 1 for QC
377	Employment income from a province of employment other than Quebec	Schedule 10
378 *	PPIP premiums payable on self-employment income	Schedule 1 for QC
379	Net business income (amount from line 27 of Schedule L of the Quebec provincial income tax return)	Schedule 10
380	PPIP insurable earnings	Schedule 10
381 **	Do you have an eligible dependant?	Schedule 6
382 **	Do you have an eligible spouse?	Schedule 6
383	Taxable part of scholarship income reported at line 130	Schedule 6
384	Eligible spouse's taxable part of scholarship income reported at line 130	Schedule 6
385	Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	Schedule 6
386	Eligible spouse's tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	Schedule 6
387	Eligible spouse's total working income	Schedule 6
388	Tax-exempt part of all income earned or received on a reserve less the deductions related to that income or an allowance received as an emergency volunteer	Schedule 6
389	Eligible spouse's tax-exempt part of all income earned or received on a reserve less the deductions related to the income or an allowance received as an emergency volunteer	Schedule 6
390	Eligible spouse's total adjusted net income	Schedule 6
391 **	Are you claiming the basic WITB?	Schedule 6
392 **	Are you claiming the WITB disability supplement for yourself?	Schedule 6
394 **	Does your eligible spouse qualify for the disability amount for himself or herself?	Schedule 6
395	Search and rescue volunteers' amount	Schedule 1
398	Home accessibility expenses	Schedule 1
399	Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions	Schedule 8, RC381
406 *	Federal tax	Schedule 1
409	Total federal political contributions	Schedule 1
410 *	Federal political contribution tax credit	Schedule 1
412 *	Investment tax credit	Schedule 1
413	Labour-sponsored funds tax credit – Net cost	Schedule 1

Field	Description	Returns, schedules and forms
414 *	Labour-sponsored funds tax credit – Allowable credit	Schedule 1
415 *	Working income tax benefit (WITB) advance payments received (box 10 on the RC210 slip)	Schedule 1
417 *	Net federal tax before inclusion of WITB advance payments and special taxes at line 418	Schedule 1
418 *	Special taxes	Schedule 1
424 *	Federal tax on split income	Schedule 1
425 *	Federal dividend tax credit	Schedule 1
427 *	Minimum tax carry-over	Schedule 1
428 *	Provincial or territorial tax	Page 4 of the tax return
431 *	Non-business income tax paid to a foreign country	T2209
432 *	Yukon First Nations tax	Page 4 of the tax return for Yukon
433	Net foreign non-business income	T2209
434 *	Business income tax paid to a foreign country	T2209
435 *	Total payable	Page 4 of the tax return
437 *	Total income tax deducted	Page 4 of the tax return
438 *	Tax transfer for residents of Quebec	Page 4 of the tax return for Quebec
439	Net foreign business income	T2209
440 *	Refundable Quebec abatement	Page 4 of the tax return
441 *	Federal refundable First Nations abatement	Page 4 of the tax return for Yukon
448 *	CPP overpayment	Page 4 of the tax return
450 *	Employment insurance overpayment	Page 4 of the tax return
452 *	Refundable medical expense supplement	Page 4 of the tax return
453 *	Working income tax benefit	Page 4 of the tax return
454 *	Refund of investment tax credit	Page 4 of the tax return
456 *	Part XII.2 trust tax credit	Page 4 of the tax return
457 *	Employee and partner GST/HST rebate	Page 4 of the tax return
460 **	Direct deposit – Branch number	Page 4 of the tax return
461 **	Direct deposit – Institution number	Page 4 of the tax return
462 **	Direct deposit – Account number	Page 4 of the tax return
465 *	Donation to the Ontario opportunities fund	Page 4 of the tax return for Ontario
466 *	Net refund	Page 4 of the tax return for Ontario
468	Supplies expenses for eligible educator school supply tax credit	Page 4 of the tax return
469 *	Eligible educator school supply tax credit	Page 4 of the tax return
476 *	Tax paid by instalments	Page 4 of the tax return
479 *	Provincial or territorial credits	Page 4 of the tax return
484 *	Refund	Page 4 of the tax return
485 *	Balance owing	Page 4 of the tax return
486 *	Amount enclosed	Page 4 of the tax return
487 **	Volunteer program	Page 4 of the tax return
488 **	Refund transfer	Page 4 of the tax return
490 **	Return prepared by	Page 4 of the tax return
5026 *	Employment insurance and PPIP premiums (non-Quebec return)	See Appendix F
5027 *	Total PPIP premiums	See Appendix F

Field	Description	Returns, schedules and forms
5028 *	Total EI premiums	See Appendix F
5029 **	PPIP indicator	See Appendix F
5031 *	QPP contributions	See Appendix F
5032 *	QPP contributions payable on self-employment and other earnings	See Appendix F
5033 *	Actual QPP contributions	Schedule 8 for QC, RC381
5034 *	Actual CPP contributions	Schedule 8, RC381
5106	Dependant's net income	Schedule 5
5109	Canada caregiver amount for spouse or common-law partner	Schedule 5
5110	Canada caregiver amount for an infirm dependant age 18 or older	Schedule 5
5112 **	Total number of dependants	Schedule 5
5117 **	Number of full weeks in attendance at a designated educational institution or secondary school	See Appendix F
5118	Earnings for services performed in Canada on which the social security contributions were made	RC269
5119	Amount contributed to a social security arrangement	RC269
5120	Allowable non-refundable tax credit for contributions to a social security arrangement	RC269
5121	Contributions to a foreign employer-sponsored pension plan	RC269
5122	Resident compensation from employment services	RC267, RC269
5123	Pension adjustment or prescribed amount from foreign pensions or arrangements	RC267, RC268, RC269
5124	Deductible amount of contributions to a U.S. retirement plan	RC267
5125	Deductible amount of contributions to a U.S. retirement plan by a Canadian commuter	RC268
5210	Income allocated to NL	T2203
5211	Income allocated to PE	T2203
5212	Income allocated to NS	T2203
5213	Income allocated to NB	T2203
5214	Income allocated to QC	T2203
5215	Income allocated to ON	T2203
5216	Income allocated to MB	T2203
5217	Income allocated to SK	T2203
5218	Income allocated to AB	T2203
5219	Income allocated to BC	T2203
5220	Income allocated to NT	T2203
5221	Income allocated to YT	T2203
5222	Income allocated to Other (outside Canada)	T2203
5223	Income allocated to NU	T2203
5230	Spouse's or common-law partner's capital gains from mortgage foreclosures and conditional sales repossessions	See Appendix F
5263	Spouse's or common-law partner's net-income while the taxpayer is living in Canada	See Appendix F
5267	Spouse's or common-law partner's net-income while the taxpayer is living outside of Canada	See Appendix F
5273	Net foreign non-business income from the 1st foreign country	See Appendix F
5274	Net foreign non-business income from the 2nd foreign country	See Appendix F
5275	Net foreign non-business income from the 3rd foreign country	See Appendix F
5276 *	Business income tax paid to the 1st foreign country	See Appendix F

Field	Description	Returns, schedules and forms
5277 *	Non-business income tax paid to 1st foreign country	See Appendix F
5278 *	Non-business income tax paid to 2nd foreign country	See Appendix F
5279 *	Non-business income tax paid to 3rd foreign country	See Appendix F
5280	Net business income from the 1st foreign country	See Appendix F
5281	Net business income from the 2nd foreign country	See Appendix F
5282	Net business income from the 3rd foreign country	See Appendix F
5283 *	Business income tax paid to the 2nd foreign country	See Appendix F
5284 *	Business income tax paid to the 3rd foreign country	See Appendix F
5285	Vow of perpetual poverty	See Appendix F
5292	Canadian sourced non-resident income, excluding the income subject to Part XIII tax	See Appendix F
5293	Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income	See Appendix F
5308 *	BC logging tax paid	See Appendix F
5321 *	QC logging tax paid	See Appendix F
5330 **	Indicator for filing due date for tax shelter, or inactive or active business	See Appendix F
5334	Capital gains from T3 slips	See Appendix F
5335	BC logging income	See Appendix F
5337	CCA on certified film property	See Appendix F
5344	Ineligible pension income	See Appendix F
5345	Income with tax withheld supported by information slips	See Appendix F
5347	T4 earning reduction	See Appendix F
5349 *	Quebec tax deducted (from slips in the taxpayer's name)	See Appendix F
5350	Income on which Quebec tax was withheld (from slips in the taxpayer's name)	See Appendix F
5351	Amount of OAS pension repaid	See Appendix F
5353	Limited partnership loss carryforward from 1986 and 1987	See Appendix F
5354	Limited partnership loss available for carryforward	See Appendix F
5355	Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment on which EI premiums through employment were deducted	See Appendix F
5359	Shareholder's loan repayment	See Appendix F
5363	Exempt income received by a status Indian	See Appendix F
5365	Non-eligible capital gains from T3 slips	T936
5367	QC logging income	See Appendix F
5378	Other exempt income received by a status Indian	See Appendix F
5478	EI insurable earnings	Schedule 13
5479	EI and other benefits repaid	See Appendix F
5492	Farm/fish loss	See Appendix F
5493	Shareholder earnings	Schedule 13
5494	Tax-exempt self-employment income earned by a status Indian	Schedule 13
5495	Total section 31 farm loss	See Appendix F
5496	Restricted farm loss	See Appendix F
5507	RRSP earned income calculation	See Appendix F
5508	Home Buyers' Plan (HBP) participant repayment amount	See Appendix F
5511	Lifelong Learning Plan (LLP) participant repayment amount	See Appendix F
5522 **	Indicator for marital status change	Schedule 5
5527 **	Spousal indicator	See Appendix F

Field	Description	Returns, schedules and forms
5529 **	Marital status change indicator for the amount for an eligible dependant	Schedule 5
5530	Earned income adjustment amount	See Appendix F
5532	Net self-employment income (loss) adjustment amount	See Appendix F
5536	RDSP repayment by taxpayer	See Appendix F
5537	RDSP income of spouse or common-law partner	See Appendix F
5538	RDSP repayment by spouse or common-law partner	See Appendix F
5540 **	Number of months of retirement	See Appendix F
5548	Total QPP pensionable earnings	RC381
5549	Total CPP pensionable earnings	Schedule 8, RC381
5553 *	Total CPP overpayment allowed at field 448 on previously assessed returns	See Appendix F
5555 **	Number of months of disability	See Appendix F
5563 *	CPP deductions allowed on previously assessed returns	See Appendix F
5564 *	Total CPP withheld per T4 on all previously assessed returns	See Appendix F
5566	CPP/QPP retirement benefits	See Appendix F
5569	Security options deduction under paragraph 110(1)(d)	T691
5570	Gifts of securities acquired under a security option plan included on line 249	T691
5571	Security options deductions included on line 249	T691
5858	Your tuition and education amounts – SK	T2203
5615	Amount for infirm dependants age 18 or older – NL	T2203
5616	Amount for infirm dependants age 18 or older – PE	T2203
5617	Amount for infirm dependants age 18 or older – NS	T2203
5619	Amount for infirm dependants age 18 or older – SK	T2203
5620	Amount for infirm dependants age 18 or older – AB	T2203
5621	Amount for infirm dependants age 18 or older – BC	T2203
5622	Caregiver amount – NL	T2203
5623	Caregiver amount – PE	T2203
5624	Caregiver amount – NS	T2203
5626	Caregiver amount – SK	T2203
5627	Caregiver amount – AB	T2203
5628	Caregiver amount – BC	T2203
5629	Disability amount (for self) – NL	T2203
5630	Disability amount (for self) – PE	T2203
5631	Disability amount (for self) – NS	T2203
5632	Disability amount (for self) – ON	T2203
5633	Disability amount (for self) – SK	T2203
5634	Disability amount (for self) – AB	T2203
5635	Disability amount (for self) – BC	T2203
5636	Disability amount transferred from a dependant – NL	T2203
5637	Disability amount transferred from a dependant – PE	T2203
5638	Disability amount transferred from a dependant – NS	T2203
5639	Disability amount transferred from a dependant – ON	T2203
5640	Disability amount transferred from a dependant – SK	T2203
5641	Disability amount transferred from a dependant – AB	T2203
5642	Disability amount transferred from a dependant – BC	T2203
5643	Amounts transferred from your spouse or common-law partner – NL	T2203
5644	Amounts transferred from your spouse or common-law partner – PE	T2203

Field	Description	Returns, schedules and forms
5645	Amounts transferred from your spouse or common-law partner – NS	T2203
5646	Amounts transferred from your spouse or common-law partner – ON	T2203
5647	Amounts transferred from your spouse or common-law partner – SK	T2203
5648	Amounts transferred from your spouse or common-law partner – AB	T2203
5649	Amounts transferred from your spouse or common-law partner – BC	T2203
5676	Amount for infirm dependants age 18 or older – NT	T2203
5677	Amount for infirm dependants age 18 or older – NU	T2203
5678	Caregiver amount – NT	T2203
5679	Caregiver amount – NU	T2203
5680	Disability amount (for self) – NT	T2203
5681	Disability amount (for self) – NU	T2203
5682	Disability amount transferred from a dependant – NT	T2203
5683	Disability amount transferred from a dependant – NU	T2203
5684	Amounts transferred from your spouse or common-law partner – NT	T2203
5685	Amounts transferred from your spouse or common-law partner – NU	T2203
5686	Amount for infirm dependants age 18 or older – MB	T2203
5687	Caregiver amount – MB	T2203
5688	Disability amount (for self) – MB	T2203
5689	Disability amount transferred from a dependant – MB	T2203
5690	Tuition and education amounts transferred from a child – MB	T2203
5691	Amounts transferred from your spouse or common-law partner – MB	T2203
5692	Allowable amount of medical expenses for other dependants – MB	T2203
5693	Total non-refundable tax credits – MB	T2203
5694	Total non-refundable tax credits – NB	T2203
5695	Total non-refundable tax credits – YT	T2203
5746 *	QPP deductions allowed on all previously assessed returns	See Appendix F
5747 *	QPP withheld per T4 on all previously assessed returns	See Appendix F
5748 *	QPP overpayment allowed at field 448 on all previous assessed returns	See Appendix F
5773 **	Marital status indicator – Separation less than 90 days	See Appendix F
5774	Tuition and education amounts transferred from a child – NL	T2203
5775	Tuition and education amounts transferred from a child – PE	T2203
5776	Tuition and education amounts transferred from a child – NS	T2203
5777	Tuition and education amounts transferred from a child – ON	T2203
5778	Tuition and education amounts transferred from a child – SK	T2203
5779	Tuition and education amounts transferred from a child – AB	T2203
5780	Tuition and education amounts transferred from a child – BC	T2203
5781	Allowable amount of medical expenses for other dependants – NL	T2203
5782	Allowable amount of medical expenses for other dependants – PE	T2203
5783	Allowable amount of medical expenses for other dependants – NS	T2203
5784	Allowable amount of medical expenses for other dependants – ON	T2203
5785	Allowable amount of medical expenses for other dependants – SK	T2203
5786	Allowable amount of medical expenses for other dependants – AB	T2203
5787	Allowable amount of medical expenses for other dependants – BC	T2203
5788	Allowable medical expenses – ON	T2203
5789	Total non-refundable tax credits – NL	T2203
5790	Total non-refundable tax credits – PE	T2203
5791	Total non-refundable tax credits – NS	T2203
5792	Total non-refundable tax credits – ON	T2203

Field	Description	Returns, schedules and forms
5793	Total non-refundable tax credits – SK	T2203
5794	Total non-refundable tax credits – AB	T2203
5795	Total non-refundable tax credits – BC	T2203
5796	Tuition and education amounts transferred from a child – NT	T2203
5797	Tuition, education, and textbook amounts transferred from a child – NU	T2203
5798	Total non-refundable tax credits – NT	T2203
5799	Total non-refundable tax credits – NU	T2203
5800	Allowable amount of medical expenses for other dependants – NT	T2203
5801	Allowable amount of medical expenses for other dependants – NU	T2203
5804	Basic personal amount	Form 428 for all provinces and territories
5808	Age amount	Form 428 for all provinces and territories
5812	Spousal or common-law law partner amount	Form 428 for all provinces and territories
5814	Provincial/territorial caregiver amount for spouse or common-law partner or eligible dependant age 18 or older	YT428
5816	Amount for an eligible dependant	Form 428 for all provinces and territories
5818	Provincial/territorial caregiver amount for infirm dependants age 18 or older	YT428
5819	Ontario caregiver amount for infirm dependants age 18 or older	ON428
5820	Amount for infirm dependants age 18 or older	Form 428 for all provinces and territories, except ON and YT
5821	Amount for dependent children less than 18 years of age at any time in the tax year	SK428
5822	Senior supplementary amount for taxpayers age 65 or older	SK428
5823	Amount for young children	PE428, NS428, NU428
5824 *	CPP or QPP contributions	Form 428 for all provinces and territories
5825	Provincial/territorial caregiver amount for infirm children under 18 years of age	YT428
5828 *	CPP or QPP contributions payable on self-employment earnings and other earnings	Form 428 for all provinces and territories
5829 *	Employment insurance premiums on self-employment and other eligible earnings	Form 428 for all provinces and territories
5830	Volunteer firefighters' amount	NL428, MB428, BC428
5831	Child care amount	NL428
5832 *	Employment insurance premiums	Form 428 for all provinces and territories
5833	Adoption expenses	NL428, ON428, MB428, AB428, BC428, YT428
5834	Canada employment amount	YT428
5835	Public transit amount	YT428
5836	Pension income amount	Form 428 for all provinces and territories
5837	Home buyers' amount	SK428
5838	Children's fitness amount	BC428

Field	Description	Returns, schedules and forms
5839	Fitness amount	MB428
5840	Caregiver amount	Form 428 for all provinces and territories, except ON and YT
5841	Children's arts amount	MB428, BC428, YT428
5842	Children's fitness equipment amount	BC428
5843	Education coaching amount	BC428
5844	Disability amount (for self)	Form 428 for all provinces and territories
5845	Search and rescue volunteers' amount	MB428, BC428
5848	Disability amount transferred from a dependant	Form 428 for all provinces and territories
5850	Teacher school supply amount	PE428
5852	Interest paid on your student loans	Form 428 for all provinces and territories
5856	Your tuition and education amounts	Form 428 for all provinces and territories, except NB, YT, and NU
5856	Your unused tuition and education amounts	NB428
5856	Your tuition, education, and textbook amounts	YT428, NU428
5857	Your tuition and education amounts – ON	T2203
5860	Tuition and education amount transferred from a child	Form 428 for all provinces and territories, except NB, YT, and NU
5860	Tuition amount transferred from a child	YT428
5860	Tuition, education, and textbook amounts transferred from a child	NU428
5864	Amounts transferred from your spouse or common-law partner	Form 428 for all provinces and territories
5868	Medical expenses for self, spouse or common-law partner, and your dependent children under 18 years of age	Form 428 for all provinces and territories
5872	Allowable amount of medical expenses for other dependants	Form 428 for all provinces and territories
5875	Total tax-exempt employment earnings	RC383
5876	Allowable amount of medical expenses	Form 428 for all provinces and territories
5880	Add lines 5804 through 5864 (and line 6147 for MB) and line 5876	Form 428 for all provinces and territories
5881	Total tax-exempt self-employment earnings and other tax-exempt earned income	RC383
5882	Total eligible PRPP contributions from tax-exempt income	RC383
5883	PRPP contributions from tax-exempt income designated as a repayment under the HBP	RC383
5884	Provincial or territorial non-refundable tax credits before donations and gifts	Form 428 for all provinces and territories, except BC
5884	Non-refundable tax credits before donations and gifts and the farmers' food donation tax credit	BC428
5896	Donations and gifts	Form 428 for all provinces and territories
5897	PRPP contributions from tax-exempt income designated as a repayment under the LLP	RC383

Field	Description	Returns, schedules and forms
5898	Farmers' food donation tax credit	BC428
5900	Spouse's or common-law partner's amount for young children less than 6 years of age	NU(S2)
5901	Spouse's or common-law partner's amount for dependent children less than 18 years of age at any time in the tax year	SK(S2)
5902	Spouse's or common-law partner's age amount	All provincial and territorial Schedule 2s
5903	Spouse's or common-law partner's senior supplementary amount	SK(S2)
5904	Spouse's or common-law partner's provincial/territorial caregiver amount for infirm children under 18 years of age	YT(S2)
5905	Spouse's or common-law partner's pension income amount	All provincial and territorial Schedule 2s
5907	Spouse's or common-law partner's disability amount	All provincial and territorial Schedule 2s
5909	Tuition and education amounts designated as transferred by your spouse or common-law partner	All provincial and territorial Schedule 2s, except NB, YT and NU
5909	Tuition amount designated as transferred by your spouse or common-law partner	YT(S2)
5909	Tuition, education, and textbook amounts designated as transferred by your spouse or common-law partner	NU(S2)
5912	Spouse's or common-law partner's adjusted taxable income	All provincial and territorial Schedule 2s
5914	Eligible tuition fees paid in the current tax year	All provincial and territorial Schedule 11s, except NB, ON and SK
5914	Eligible tuition fees paid for studies before September 5, 2017	ON(S11)
5914	Eligible tuition fees paid for the period of January 1 to June 30, 2017	SK(S11)
5916	Part-time education amount	All provincial and territorial Schedule 11s, except NB, ON, SK, YT and NU
5916	Part-time education amount for months of study before September 2017	ON(S11)
5916	Part-time education amount for the period of January 1 to June 30, 2017	SK(S11)
5916	Part-time education and textbook amounts	NU(S11)
5918	Full-time education amount	All provincial and territorial Schedule 11s, except NB, ON, SK, YT and NU
5918	Full-time education amount for months of study before September 2017	ON(S11)
5918	Full-time education amount for the period of January 1 to June 30, 2017	SK(S11)
5918	Full-time education and textbook amount	NU(S11)
5920	Provincial or territorial amount transferred	All provincial and territorial Schedule 11s, except NB
5931	Amount for infirm dependants age 18 or older – NB	T2203

Field	Description	Returns, schedules and forms
5932	Caregiver amount – NB	T2203
5933	Disability amount (for self) – NB	T2203
5934	Disability amount transferred from a dependant – NB	T2203
5936	Amounts transferred from your spouse or common-law partner – NB	T2203
5937	Allowable amount of medical expenses for other dependants – NB	T2203
5943	Disability amount (for self) – YT	T2203
5944	Disability amount transferred from a dependant – YT	T2203
5945	Tuition amount transferred from a child – YT	T2203
5946	Amounts transferred from your spouse or common-law partner – YT	T2203
5947	Allowable amount of medical expenses for other dependants – YT	T2203
5970 **	Program type from the current tax year	RC360
5971	Eligible tuition fees paid	RC360
5972	Amount of the “Eligibility Maximum” from the current tax year	RC360
5973 **	Program type from the current tax year	RC360
5974	Eligible tuition fees paid	RC360
5975	Amount of the “Eligibility Maximum” from the current tax year	RC360
5976 **	Program type from the current tax year	RC360
5977	Eligible tuition fees paid	RC360
5978	Amount of the “Eligibility Maximum” from the current tax year	RC360
6003	Political contributions made in the current tax year	AB428
6004	Political contributions made in the current tax year	AB428
6007	Investor tax credit amount from the certificate for shares acquired in the current tax year	AB428
6008	Investor tax credit amount from the certificate for shares purchased during the first 60 days subsequent to the current tax that you elect to claim in the current tax year	AB428
6033	Basic sales tax credit	BC479
6035	Additional sales tax credit for spouse or common-law partner	BC479
6036	Home renovation expenses	NB(S12)
6040	Political contributions made in the current tax year	BC428
6045 *	Employee share ownership plan tax credit from Certificate ESOP 20	BC428
6047 *	Employee venture capital tax credit from Certificate EVCC 30	BC428
6048	Home renovation expenses	BC479
6049 *	Venture capital tax credit from Certificate SBVC 10 for shares acquired in the current tax year	BC479
6050 *	Venture capital tax credit from Certificate SBVC 10 for shares purchased during the first 60 days of the year following the current tax year that you elect to claim in the current tax year	BC479
6051 *	Mining exploration tax credit	BC479
6053	Mining exploration tax credit allocated from a partnership	BC479
6054	Amount claimed for foreign income on line 256 of the return that is exempt under a tax treaty	NT479, NU479
6055	Training tax credit (Individuals) claimed	BC479
6056 *	Training tax credit (Employers) claimed	BC479
6063 *	Shipbuilding and ship repair industry tax credit	BC479
6070	Age amount for spouse or common-law partner	MB428-A
6071	Disability amount for spouse or common-law partner	MB428-A
6072 **	Number of disability claims for self or a dependant other than your spouse or common-law partner	MB428-A

Field	Description	Returns, schedules and forms
6074 **	Number of disabled dependants 18 years of age or older	MB428-A
6076 **	Number of dependent children 18 years of age or younger	MB428-A
6080 *	Tax credit from Slip T2C (MAN.)	MB428
6083 *	Mineral exploration tax credit claimed	MB428
6084 **	Last 2 digits of the year graduated for the MB tuition fee income tax rebate	T1005
6085 *	Community enterprise development tax credit claimed	MB428
6086 *	Tuition fee income tax rebate claimed	MB428
6087	Eligible tuition fees	T1005
6088 **	Graduated from an institution outside of Manitoba	T1005
6089 **	Involuntary separation indicator	NB(S12), MB479, BC479
6090	Basic, age, and disability credits for spouse or common-law partner	MB479
6091 *	Credit amount from Slip T2SBVCTC (MAN.)	T1256-1
6092 *	Small business venture capital tax credit claimed	MB428
6094 *	Total credit amounts from ESOP receipt(s)	T1256-2
6095 **	Number of disability claims for self or for a dependant other than your spouse or common-law partner	MB479
6096 *	Employee share purchase tax credit claimed	MB428
6097 **	Number of disabled dependants 18 years of age or older	MB479
6097 **	Number dependants with a mental or physical infirmity	ON428
6098	Amount of qualifying donations	NS428, ON428
6099 **	Number of dependent children 18 years of age or younger	PE428, NS428, MB479
6105	Total personal tax credits	MB479
6106	School taxes assessed for the current tax year	MB479
6108 **	Involuntary separation indicator	ON-BEN
6109 **	Choice for delayed single OTB payment	ON-BEN
6110	Total rent paid for the current tax year	ON-BEN, MB479
6112	Net property tax paid in the current tax year (the part that applied to the principal residence only)	ON-BEN, MB479
6113 **	Applying for the ON senior homeowners' property tax grant	ON-BEN
6114	Education property tax credit advance received	MB479
6114 **	Residing in a designated student residence	ON-BEN
6116	Occupancy cost	MB479
6118 **	Applying for the ON energy and property tax credit	ON-BEN
6119 **	Applying for the Northern ON energy credit	ON-BEN
6120	Family income amount	MB479
6121	Total home energy costs paid for principal residence on a reserve for the current tax year	ON-BEN
6122	School tax assessed for the current tax year	MB479
6123	Total amount paid for accommodation in a public long-term care home for the current tax year	ON-BEN
6124	School tax credit for homeowners	MB479
6125 *	Primary caregiver tax credit	MB479
6126	Total Rent Assist benefits received	MB479
6130 **	Percentage of social assistance	MB479
6131 *	Paid work experience tax credit	MB479
6132	Eligible expenditures	T4164
6134 *	Odour-control tax credit	MB479
6135 *	Community enterprise development tax credit claimed	MB479

Field	Description	Returns, schedules and forms
6136	Eligible nutrient management equipment expenditures	MB479
6137 *	Employee share purchase tax credit claimed	MB479
6138 *	Green energy equipment tax credit (purchaser)	MB479
6139 *	Green energy equipment tax credit (manufacturer)	MB479
6140	Political contributions made in the current tax year	MB428
6143 *	Book publishing tax credit	MB479
6145	Eligible tuition fees	MB479
6146	Eligible medical expenses for fertility treatments	MB479
6147	Family tax benefit	MB428
6148 *	Cultural industries printing tax credit	MB479
6150	Provincial or territorial non-refundable tax credits	Form 428 for all provinces and territories
6151 *	Provincial or territorial tax on split income	Form 428 for all provinces and territories
6152 *	Provincial or territorial dividend tax credit	Form 428 for all provinces and territories
6154 *	Provincial or territorial minimum tax carryover	Form 428 for all provinces and territories
6155	Political contributions made in the current tax year	NB428
6156 *	Unused low-income tax reduction from spouse or common-law partner	NB428
6157	Basic low-income tax reduction	NB428
6158	Low-income tax reduction for spouse or common-law partner	NB428
6159	Low-income tax reduction for an eligible dependant	NB428
6167 *	Credit amount from NB-LSVC-1 certificate(s)	NB428
6169 *	Credit amount from your NB-SBITC-1 certificate(s)	T1258
6170 *	Amount to carry back to the 1st prior year	T1258
6171 *	Amount to carry back to the 2nd prior year	T1258
6172 *	Amount to carry back to the 3rd prior year	T1258
6174	Credit amount from your NL RPITC receipt(s)	T1297
6175	Political contributions made in the current tax year	NL428
6177 *	Credit amount from your NL DETC-1 receipt(s)	T1272
6178 *	Amount to carry back to the 1st prior year	T1272
6179 *	Amount to carry back to the 2nd prior year	T1272
6180 *	Direct equity tax credit to carry back to the 3rd prior year	T1272
6183 *	Amount to carry back to the 1st prior year	T1297
6184 *	Amount to carry back to the 2nd prior year	T1297
6185 *	Amount to carry back to the 3rd prior year	T1297
6186 *	Unused low-income tax reduction from the spouse or common-law partner	NL428
6187	Basic low-income tax reduction	NL428
6188	Reduction for your spouse or common-law partner	NL428
6189	Reduction for an eligible dependant	NL428
6190 *	Credit amount from Certificate(s) NL VCTC	NL428
6195	Basic low-income tax reduction	NS428
6197	Low-income tax reduction for spouse or common-law partner	NS428
6199	Low-income tax reduction for an eligible dependant	NS428
6210	Political contributions made in the current tax year	NS428
6220 *	Credit amount from your NSETC-1 receipt(s)	T1285

Field	Description	Returns, schedules and forms
6225 *	Amount to carry back to the 1st prior year	T1285
6226 *	Amount to carry back to the 2nd prior year	T1285
6227 *	Amount to carry back to the 3rd prior year	T1285
6228	Volunteer firefighters and ground search and rescue tax credit	NS428
6229	Volunteer firefighters' tax credit	NU428
6238 *	Cost of shares from Form NSLSV	NS428
6247	Cost of living tax credit supplement for spouse or common-law partner	NT479
6248	The "basic credit for self" claimed by the spouse or common-law partner	NT479
6249	Cost of living tax credit supplement	NT479
6250	Basic cost of living tax credit for self	NT479
6251	Northwest Territories credit	NT479
6255	Political contributions made in the current tax year	NT428
6266	Total expenses from Form T1221	ON479
6269 *	Number of dependent children 18 years of age or younger	ON428
6305	Amount paid by a senior for public transit services	ON479
6310	Political contributions made in the current tax year	ON479
6320 *	Co-operative education tax credit	ON479
6322 *	Apprenticeship training tax credit	ON479
6324 **	Number of eligible apprenticeships	ON479
6325 **	Number of eligible work placements	ON479
6326 **	Tax credits claimed as a member of a partnership	ON479
6327 **	Business number	ON479
6336	Age reduction for self	PE428
6337	Age reduction for spouse or common-law partner	PE428
6338	Political contributions made in the current tax year	PE428
6339	Basic low-income tax reduction	PE428
6340	Low-income tax reduction for spouse or common-law partner	PE428
6341	Low-income tax reduction for an eligible dependant	PE428
6342 *	Unused low-income tax reduction from spouse or common-law partner	PE428
6343	Basic and certification tax credits (level 1 and/or level 2 of a non-Red Seal programs)	T1014
6344	Completion and certification tax credit (level 3 of a Red Seal or non-Red Seal program)	T1014
6345	Completion and certification tax credit (level 4 of a Red Seal or non-Red Seal program)	T1014
6346	Enhanced tax credit	T1014
6347 *	Basic tax credit	T1014-1
6348 *	Completion tax credit	T1014-1
6349 *	Enhanced tax credit	T1014-1
6350	Equity tax credit from Certificate PE-ETC	PE428
6351	Volunteer firefighter tax credit	PE428
6352 *	Amount to carry back to the 1st prior year	YT479
6353 *	Amount to carry back to the 2nd prior year	YT479
6354 *	Amount to carry back to the 3rd prior year	YT479
6355 *	Farm and small business capital gains tax credit	SK428
6360 *	Mineral exploration tax credit from Slip SK METC	SK428

Field	Description	Returns, schedules and forms
6361 *	Amount to carry back to the 1st prior year	SK428
6362 *	Amount to carry back to the 2nd prior year	SK428
6363 *	Amount to carry back to the 3rd prior year	SK428
6364 *	Graduate tuition tax credit	SK428
6368	Political contributions made in the current tax year	SK428
6370 **	Number of children	SK428
6371 **	Number of qualifying children under 6 years of age	NU428
6372 **	Number of months being claimed for all qualifying children	PE428, NS428
6374 **	Tax credit from Slip T2C (Sask.)	SK428
6380 **	Amount to carry back to the 1st prior year	YT479
6381 **	Amount to carry back to the 2nd prior year	YT479
6382 **	Amount to carry back to the 3rd prior year	YT479
6383 **	Tax credit amount from tax credit certificate	YT479
6385	Political contributions made in the current tax year	YT428
6386 *	First Nations income tax credit	YT479
6387 *	Tax credit amount from Certificate YSBITC-1	YT479
6389 *	Tax credit amount claimed	YT479
6390 *	Total cost of living tax credit	NU479
6391	Political contributions made in the current tax year	NU479
6392	Total eligible fees for the children's fitness tax credit	YT479
6394 *	Cost of living supplement	NU479
6485	Total expenses eligible for the GST rebate	GST370
6486	Total expenses eligible for the HST rebate	GST370
6487	Total expenses eligible for the HST rebate	GST370
6505 *	Estimated refund amount	RC71
6507 *	Amount owed to the client by the discounter	RC71
6509 **	Date for client certification	RC71
6521	Benefits that can no longer be deferred	T1212
6522	Closing balance of deferred security option benefits	T1212
6625	Non-capital loss to be applied to the 3rd prior year	T1A
6626	Non-capital loss to be applied to the 2nd prior year	T1A
6627	Non-capital loss to be applied to the 1st prior year	T1A
6630	Farming or fishing loss to be applied to the 3rd prior year	T1A
6631	Farming or fishing loss to be applied to the 2nd prior year	T1A
6632	Farming or fishing loss to be applied to the 1st prior year	T1A
6636	Net capital loss to be applied to the 3rd prior year	T1A
6637	Net capital loss to be applied to the 2nd prior year	T1A
6638	Net capital loss to be applied to the 1st prior year	T1A
6642	Listed personal property net loss to be applied to the 3rd prior year listed personal property net gains	T1A
6643	Listed personal property net loss to be applied to the 2nd prior year listed personal property net gains	T1A
6644	Listed personal property net loss to be applied to the 1st prior year listed personal property net gains	T1A
6648	Restricted farm loss to be applied to the 3rd prior year	T1A
6649	Restricted farm loss to be applied to the 2nd prior year	T1A
6650	Restricted farm loss to be applied to the 1st prior year	T1A

Field	Description	Returns, schedules and forms
6684	Amount of 2017 reserve for dispositions of QFFP to your child after 2008 and before April 21, 2015 and all other dispositions of QFFP and all other dispositions of QFFP after 2013 and before April 21, 2015	T2017
6685	Amount of 2017 reserve for dispositions of QSBCS to your child after 2008, and all other dispositions of QSBCS after 2013	T2017
6691	Amount of 2016 reserve for dispositions to your child after 2017, of family farm or fishing property other than QFFP and of shares of capital stock of a small business corporation other than QSBCS	T2017
6692	Amount of 2017 reserve for dispositions to your child after 2008, of family farm or fishing property other than QFFP and of shares of capital stock of a small business corporation other than QSBCS	T2017
6694	Amount of the most recent reserve claimed on line 6684	T2017
6695	Amount of the most recent reserve claimed on line 6685	T2017
6696	Amount of 2016 reserve for dispositions of property after 2012, other than dispositions listed on lines 6708, 6701, 6709, and 6691	T2017
6699	Amount of 2017 reserve for dispositions of property after 2013, other than dispositions listed on lines 6684, 6702, 6685, and 6692	T2017
6701	Amount of 2016 reserve for dispositions of QFFP after April 20, 2015	T2017
6702	Amount of 2017 reserve for dispositions of QFFP after April 20, 2015	T2017
6703	Amount of 2016 reserve for dispositions before November 13, 1981	T2017
6706	Total capital reserves	T2017
6708	Amount of 2016 reserve for dispositions of QFFP to your child after 2007, and before April 21, 2015 and all other dispositions of QFFP after 2012 and before April 21, 2015	T2017
6709	Amount of 2016 reserve for dispositions of QSBCS to your child after 2007, and all other dispositions of QSBCS after 2012	T2017
6712	ITC for total qualified expenditures for SR&ED	T2038(IND)
6713	Amount of expenditure on which ITC is recaptured at 20%	T2038(IND)
6714	ITC for total investments in qualified property and qualified resource property eligible for the transitional relief rate	T2038(IND)
6715	80% of total contributions made to agricultural organizations for SR&ED	T2038(IND)
6717	Total flow-through mining expenditures	T2038(IND)
6718	Total apprenticeship job creation tax credit	T2038(IND)
6719	ITC for child care spaces	T2038(IND)
6720 *	Amount of carryback to the 3rd previous year	T2038(IND)
6721 *	Amount of carryback to the 2nd previous year	T2038(IND)
6722 *	Amount of carryback to the 1st previous year	T2038(IND)
6725 *	ITC allocated from a partnership for SR&ED	T2038(IND)
6726	Amount of expenditure on which ITC is recaptured at 15%	T2038(IND)
6730	Total recapture of ITC for child care spaces	T2038(IND)
6749	Maximum residency amount for residents of prescribed northern zones	T2222
6752	Maximum residency amount for residents of prescribed intermediate zones	T2222
6754	Total travel amount for trips from a prescribed northern zone	T2222
6756	Total travel amount for trips from a prescribed intermediate zone	T2222

Field	Description	Returns, schedules and forms
6757	Non-taxable benefits for board and lodging at a special work site in a prescribed northern zone	T2222
6759	Non-taxable benefits for board and lodging at a special work site in a prescribed intermediate zone	T2222
6765	Claim for tax shelter loss or deduction	T5004
6782	Amount of loss created or increased by CCA and carrying charges on certified film property	T691
6783	Rental and leasing property	T691
6784	Tax shelters, limited partnership, and non-active partners	T691
6786	Resource property and flow-through shares	T691
6787	Non-taxable part of capital gains reported in the year	T691
6788	Non-taxable part of capital gains reported in the year	T691
6789	Non-taxable part of capital gains reported in the year	T691
6791	Federal tax payable under alternative minimum tax	T691
6792	Limited partnership losses incurred in prior years that are tax shelters	T691
6794	Child care expenses incurred for a child age 6 or younger	T778
6795	Total child care expenses paid in the year	T778
6796	Basic limit for eligible children born in the current tax year or earlier for whom the disability amount can be claimed	T778
6798	Part C – Are you the person with the higher net income?	T778
6801	Part D – Were you enrolled in an educational program?	T778
6802	Total eligible pensions or superannuation, annuity and RRSP/RRIF payments (including life income fund) received	T1032
6803 **	Number of months married or living common-law in the current tax year	T1032
6804 *	Total tax deducted from the transferring spouse's pension income	T1032
6805 *	Tax deducted for the elected split-pension amount	T1032
6806	Distributions eligible for pension income splitting on T4A-RCA slips	T1032
6808	Any other investment expenses claimed in the current tax year to earn property income	T939
6810	Any other property income reported in the current tax year	T939
6811	50% of income from the recovery of exploration and development expenses	T939
6820 *	Special tax for Quebec LSVCC	T5006
6821	Excess employees profit-sharing plan amounts	RC359
6822	Proceeds from disposition of publicly traded shares, other shares and mutual fund units	T1170
6823	Gains eligible for 0% inclusion rate from the disposition of publicly traded shares, other shares and mutual funds units	T1170
6824	Proceeds from disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land)	T1170
6825	Gains eligible for 0% inclusion rate from the disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land)	T1170
6827	Total of all accumulated income payments	T1172
6828	Total of all accumulated income payments	T1172
6834	Taxable amount of dividends other than eligible dividends, included on line 6835, from taxable Canadian corporations	T1206

Field	Description	Returns, schedules and forms
6835	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	T1206
6836	Total split income	T1206
6837	Split income from foreign sources	T1206
6838	Total income from foreign sources	T1206
6845 *	Community enterprise development tax credit amount from Slip T2CEDTC (MAN.)	T1256
6880 *	Current-year credit available	T1231
6881 *	Mining flow-through share tax credit claimed	BC428
6882 *	Amount to carry back to the 2nd prior year	T1231
6883 *	Amount to carry back to the 2nd prior year	T1231
6884 *	Amount to carry back to the 3rd prior year	T1231
6885 *	Current year tax credit available	T1241
8001 **	Indicator for \$0 "basic credit for self" claimed by the spouse or common-law partner on his or her Form NT479	NT479
9900	Additional business income	See Appendix F
9901	Last year's additional business income	See Appendix F
9902 **	Number of eligible children age 6 or younger for whom the disability amount cannot be claimed	See Appendix F
9903	Child care expenses paid for eligible children age 6 or younger for whom the disability amount cannot be claimed	See Appendix F
9904 **	Number of eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	See Appendix F
9905 **	Client is a member of a communal organization	See Appendix F
9906 **	Election indicator	See Appendix F
9907	Annuity income	See Appendix F
9908	RRSP annuity income	See Appendix F
9909	Bank interest	See Appendix F
9910	Bond interest	See Appendix F
9911	Foreign non-business income on T3 slips	See Appendix F
9912	Interest from mortgages	See Appendix F
9913	Interest expense	See Appendix F
9914 **	Indicator for no provincial assistance received	See Appendix F
9915 **	Indicator that the client has no income	See Appendix F
9916	Premiums paid to a wage-loss replacement plan	See Appendix F
9917 **	Indicator that no old age security pension was received	See Appendix F
9918 **	Indicator that the spouse's or common-law partner's net income is zero or negative	See Appendix F
9919	Joint accounts	See Appendix F
9921 **	Number of eligible children born in the current tax year or earlier for whom the disability amount can be claimed	See Appendix F
9922 **	Indicator for no pension adjustment	See Appendix F
9971	Child care expenses paid for eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	See Appendix F
9972	Child care expenses paid for eligible children born in the current tax year or earlier for whom the disability amount can be claimed	See Appendix F

Appendix G2 – Field codes on SFD records

The following is a list of valid field codes that can be used on SFD records. All SFD field codes are dollar amounts only.

Field	Description	Forms
575	Point of sale adjustments	T1163, T1273
1770	Tradesperson's tools expenses	T777
1776	Musical instrument expenses	T777
1777	Capital cost allowance for musical instruments	T777
8000	Adjusted gross sales	T2125, SFD type 02 only
8000	Adjusted professional fees	T2125, SFD type 03 only
8141	Total gross rents	T776
8230	Other related income	T776
8230	Other income	T2125
8290	Reserves deducted last year	T2125
8299	Total gross rental income	T776
8299	Gross income	T2121
8299	Gross business income	T2125, SFD type 02 only
8299	Gross professional income	T2125, SFD type 03 only
8300	Opening inventory (include raw materials, goods in process, and finished goods)	T2125, SFD type 02 only
8320	Purchases during the year (net of returns, allowances, and discounts)	T2125, SFD type 02 only
8340	Direct wage costs	T2125, SFD type 02 only
8360	Subcontracts	T2125, SFD type 02 only
8450	Other costs	T2125, SFD type 02 only
8500	Closing inventory (include raw materials, goods in process, and finished goods)	T2125, SFD type 02 only
8518	Cost of goods sold	T2125, SFD type 02 only
8519	Gross profit	T2125, SFD type 02 only
8520	Advertising and promotion	T777
8521	Advertising	T776, T2125
8523	Food, beverages, and entertainment expenses	T777
8523	Meals and entertainment	T2121, T2125
8523	Part 2A – Total amount you paid for meals	TL2
8528	Part 2B – Total amount you paid for meals	TL2
8590	Bad debts	T2125
8690	Insurance	T776, T2121, T2125
8710	Interest and bank charges	T776, T2121, T2125
8760	Licences (business taxes and memberships)	T2121
8760	Business taxes, licences, and memberships	T2125
8810	Office expenses	T776, T2121, T2125
8810	Supplies	T777
8811	Office stationery and supplies	T2125
8860	Professional fees (includes legal and accounting fees)	T776, T2121, T2125
8862	Accounting and legal fees	T777
8871	Management and administration fees	T776, T2125
8910	Parking	T777
8910	Rent	T2125

Field	Description	Forms
8960	Repairs and maintenance	T776, T2125
8963	Repairs – Your cost	T2121
9060	Salaries, wages, and benefits (including employer's contributions)	T776, T2121, T2125
9062	Crew shares	T2121
9131	Apprentice mechanic tools expenses	T777
9136	Fishing gear	T2121
9137	Nets and traps	T2121
9138	Salt, bait, and ice	T2121
9180	Property taxes	T776, T2125
9200	Travel	T776
9200	Lodging	T777
9200	Travel expenses	T2125
9200	Allowable amount you paid for lodging	TL2
9220	Utilities	T776, T2125
9224	Fuel and oil costs (except for motor vehicles)	T2121
9224	Fuel costs (except for motor vehicles)	T2125
9270	Other expenses	T776, T777
9270	Other expenses (specify)	T2121, T2125
9275	Delivery, freight, and express	T2125
9281	Motor vehicle expenses (not including CCA)	T776, T2121, T2125
9281	Allowable motor vehicle expenses	T777
9368	Total expenses	T777, T2121, T2125
9369	Net income (loss) before adjustments	T776, T2121, T2125
9370	Grains and oilseeds	T2042
9371	Wheat	T2042
9372	Oats	T2042
9373	Barley	T2042
9374	Mixed grains	T2042
9375	Corn	T2042
9376	Canola	T2042
9377	Flaxseed	T2042
9378	Soybeans	T2042
9420	Other crops	T2042
9421	Fruits	T2042
9422	Potatoes	T2042
9423	Vegetables (not including potatoes)	T2042
9424	Tobacco	T2042
9425	Greenhouse and nursery products	T2042
9426	Forage crops or seeds	T2042
9470	Livestock sold – Livestock and animal products revenue	T2042
9471	Livestock sold – Cattle	T2042
9472	Livestock sold – Swine	T2042
9473	Livestock sold – Poultry	T2042
9474	Livestock sold – Sheep and lambs	T2042
9476	Milk and cream (excluding dairy subsidies)	T2042
9477	Eggs for consumption	T2042
9520	Other commodities	T2042
9540	Other program payments	T1163, T1273
9540	Program payments – Other program payments	T2042
9541	Program payments – Dairy subsidies	T2042

Field	Description	Forms
9542	Program payments – Crop insurance	T2042
9544	Business risk management (BRM) and disaster assistance payments	T1163, T1273
9570	Rebates	T2042
9574	Resales, rebates, GST/HST for allowable expenses	T1163, T1273
9575	Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA)	T1163, T1273
9600	Other (specify)	T1163, T1273
9600	Other income (specify)	T2042, T2121
9601	Agricultural contract work	T1163, T1273
9601	Custom or contract work (includes machine rentals)	T2042
9604	Insurance proceeds	T2042
9605	Patronage dividends	T1163, T1273, T2042
9607	Interest	T1163, T1273
9610	Gravel	T1163, T1273
9611	Trucking (farm-related only)	T1163, T1273
9612	Resales of commodities purchased	T1163, T1273
9613	Leases (gas, oil, well, surface, etc.)	T1163, T1273
9614	Machine rentals	T1163, T1273
9659	Gross income	T2042
9661	Containers and twine	T1163, T1273, T2042
9662	Fertilizers and soil supplements	T1163, T1273
9662	Fertilizers and lime	T2042
9663	Pesticides and chemical treatments	T1163, T1273
9663	Pesticides (herbicides, insecticides, fungicides)	T2042
9664	Seeds and plants	T2042
9665	Insurance premiums (crop or production)	T1163, T1273
9711	Feed, supplements, straw, and bedding	T2042
9712	Livestock purchases	T2042
9713	Veterinary fees, medicine, and breeding fees	T1163, T1273, T2042
9714	Minerals and salts	T1163, T1273
9760	Machinery (repairs, licences, insurance)	T1163, T1273
9760	Machinery expenses – Repairs, licences, and insurance	T2042
9764	Machinery (gasoline, diesel fuel, oil)	T1163, T1273
9764	Machinery expenses – Gasoline, diesel fuel, and oil	T2042
9765	Machinery lease/rental	T1163, T1273
9790	Total other expenses	T2042
9792	Advertising and promotion costs	T1163, T1273
9795	Building and fence repairs	T1163, T1273
9795	Building repairs and maintenance (includes fence repairs)	T2042
9796	Land clearing and draining	T1163, T1273
9796	Clearing, levelling, and draining land	T2042
9797	Crop insurance, Revenue Protection Program, and stabilization premiums	T2042
9798	Agricultural contract work	T1163, T1273
9798	Custom or contract work (includes machine rentals)	T2042
9799	Electricity	T1163, T1273, T2042
9801	Freight and shipping	T1163, T1273
9802	Heating fuel	T1163, T1273
9802	Heating fuel and curing fuel	T2042

Field	Description	Forms
9803	Insurance program overpayment recapture	T2042
9804	Other insurance premiums	T1163, T1273
9804	Insurance	T2042
9805	Interest (real estate, mortgage, other)	T1163, T1273
9805	Interest and bank charges	T2042
9807	Memberships/subscription fees	T1163, T1273
9808	Office expenses	T1163, T1273, T2042
9809	Legal and accounting fees	T1163, T1273
9809	Professional fees (includes legal and accounting fees)	T2042
9810	Property taxes	T1163, T1273, T2042
9811	Rent (land, buildings, pastures)	T1163, T1273, T2042
9814	Salaries, wages, and benefits (including employer's contributions)	T2042
9815	Arm's length salaries	T1163, T1273
9816	Non-arm's length salaries	T1163, T1273
9819	Motor vehicle expenses	T1163, T1273
9819	Motor vehicle expenses (not including CCA)	T2042
9820	Small tools	T1163, T1273, T2042
9821	Soil testing	T1163, T1273
9822	Storage/drying	T1163, T1273
9823	Licences/permits	T1163, T1273
9824	Telephone	T1163, T1273
9825	Quota rental (tobacco, dairy)	T1163, T1273
9826	Gravel	T1163, T1273
9827	Purchases of commodities resold	T1163, T1273
9829	Motor vehicle interest and leasing costs	T1163, T1273
9836	Commissions and levies	T1163, T1273
9896	Other (specify)	T1163, T1273
9898	Total farm expenses	T2042
9899	Net income (loss) before inventory adjustments	T2042
9923	Cost of all land additions	T776
9923	Total cost of all land additions	T1175, T2042, T2121, T2125
9924	Proceeds from all land dispositions	T776
9924	Total proceeds from all land dispositions	T1175, T2042, T2121, T2125
9925	Total equipment and other property additions	T776
9925	Total equipment additions	T1175, T2042, T2121, T2125
9926	Total equipment and other property dispositions	T776
9926	Total equipment dispositions	T1175, T2042, T2121, T2125
9927	Total building and leasehold interest additions	T776
9927	Total building additions	T1175, T2042, T2121, T2125
9928	Total building and leasehold interest dispositions	T776
9928	Total building dispositions	T1175, T2042, T2121, T2125
9929	Total cost of all quota additions	T1175, T2042
9930	Total proceeds from all quota dispositions	T1175, T2042

Field	Description	Forms
9931	Total business liabilities	T1175, T2042, T2121, T2125
9932	Drawings in the current tax year	T1175, T2042, T2121, T2125
9933	Capital contributions in the current tax year	T1175, T2042, T2121, T2125
9934	Adjustments to business-use-of-home expenses	T1163, T1273
9936	Capital cost allowance	T776, T1163, T1273, T2042, T2121, T2125
9937	Mandatory inventory adjustment – prior year	T1163, T1273, T2042
9938	Optional inventory adjustment – prior year	T1163, T1273, T2042
9940	Other deductions	T1163, T1273
9941	Optional inventory adjustment – current year	T1163, T1273, T2042
9942	Mandatory inventory adjustment – current year	T1163, T1273, T2042
9943	Other expenses of the partner	T776
9943	Other amounts deductible from your share of net partnership income (loss)	T2042, T2121, T2125
9944	Net income (loss) after adjustments	T1163, T1273
9945	Other expenses of the co-owner	T776
9945	Work-space-in-the-home expenses	T777
9945	Business-use-of-home expenses	T2042, T2121, T2125
9946	Your net income (loss)	T776, T2042, T2121, T2125
9946	Net farming income (or loss)	T1163, T1273
9947	Recaptured capital cost allowance	T776
9948	Terminal loss	T776
9949	Personal portion of total expenses	T776
9950	Total A – Commodity sales and program payments	T1163, T1273
9953	Private insurance premiums for allowable commodities	T1163, T1273
9954	Proceeds of disposition	T1255, T2091
9955	Year of acquisition	T1255, T2091
9956	Number of years designated	T1255, T2091
9959	Gross farming income	T1163, T1273
9960	Total C – Commodity purchases and repayment of program benefits	T1163, T1273
9968	Total expenses	T1163, T1273
9969	Net income (loss) before adjustments	T1163, T1273
9973	Artists' employment expenses	T777
9974	GST/HST rebate for partners received in the year	T776, T1163, T1273, T2042, T2121, T2125

Appendix H – Inter-provincial calculation for CPP and QPP contributions and overpayments

The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) have different contribution rates. The CRA will calculate the CPP and/or QPP contributions separately using the applicable rate(s) based on the information provided on the Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments. The CRA will determine the portion of the yearly basic exemption, and the maximum contributory earnings, that will be applied to the CPP and the portion that will be applied to the QPP.

Complete the Form RC381 in one of the following situations:

- You earned employment income in the province of Quebec and you were a resident of a province or territory other than Quebec. If this is the case, complete Part 1. If you were at least 65 to 70 years of age, read Part 2. If you were self-employed and/or had other earnings on which you want to elect to pay CPP contributions on, also complete Part 3.
- You earned employment income in a province or territory other than Quebec and you were a resident of Quebec. If this is your case, complete Part 1. If you were also self-employed and/or you had income on which you want to make optional contributions on, also complete Part 4.

If these situations do not apply, complete Schedule 8, Canada Pension Plan Contributions and Overpayment, to calculate any CPP overpayment.

Example 1 – Quebec resident, CPP and QPP, business income

A 50 year old taxpayer (resident in Quebec) contributed to both CPP and QPP. There is a T4 slip from Quebec (box 14 and box 26 = \$20,000) and a non-Quebec T4 (box 14 and box 26 = \$15,000). The gross business income is \$70,000 and the net business income from line 21 of the Form LE-35-V from Quebec is \$23,000.

RC381, Part 1 – CPP/QPP calculation		
Enter the number of months during which the CPP applies to you in 2017. (read the instruction sheet)	12	A
Enter the number of months during which the QPP applies to you in 2017. (read the instruction sheet)	12	B
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) CPP (maximum \$55,300)	55,300	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) QPP (maximum \$55,300)	55,300	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is not Quebec . If box 26 is blank, use box 14.	Line 5549 = 15,000	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	Line 5548 = 20,000	4
Add lines 3 and 4.	Total pensionable earnings	35,000 5

Canada Pension Plan		
Enter the amount from line 3.	15,000	6
Enter the amount from line 5.	35,000	7
Line 6 divided by line 7 (include 5 decimals after the period).	0.42857	8
Enter the amount from line 1.	55,300	9
Multiply line 8 by line 9.	23,699.92	10
Enter the amount from line 3 or the amount from line 10, whichever is less .	15,000	11
Enter the number from line 8 (include 5 decimals after the period).	0.42857	12
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)		
	(maximum \$3,500)	
	3,500.00	13
Multiply line 12 by line 13.	Basic exemption for CPP purposes	1,500
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0").	13,500	15
CPP contributions on CPP pensionable earnings: Multiply the amount from line 15 by 4.95%.	668.25	16
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	Line 5034 =	
	708.50	17
Quebec Pension Plan		
Enter the amount from line 2.	55,300	18
Enter the amount from line 10.	23,699.92	19
Line 18 minus line 19.	31,600.08	20
Enter the amount from line 4 or the amount from line 20, whichever is less .	20,000	21
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)		
	(maximum \$3,500)	
	3,500	22
Enter the amount from line 14.	1,500	23
Line 22 minus line 23.	Basic exemption for QPP purposes	2,000
Earnings subject to QPP contributions: Line 21 minus line 24 (if negative, enter "0").	18,000	25
QPP contributions on pensionable QPP earnings: Multiply the amount from line 25 by 5.4%.	972.00	26
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	Line 5033 =	
	945.00	27
Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)		
Enter the amount from line 17.	708.50	28
Enter the amount from line 27.	945.00	29
Add lines 28 and 29.	Actual CPP/QPP contributions	1,653.50
Enter the amount from line 16.	668.25	31
Enter the amount from line 26.	972.00	32
Add lines 31 and 32.	CPP/QPP contributions based on pensionable earnings	1,640.25
Line 30 minus line 33 (if negative, enter "0").	CPP/QPP overpayment	13.25
If you are self-employed and/or you are electing to pay additional CPP/QPP contributions on other earnings, enter the amount from line 30 on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. Then continue with Part 3 or Part 4, whichever applies.		
Otherwise, enter the amount from line 30 or line 33, whichever is less , on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. If the amount from line 34 is negative , you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 49 of the General Income Tax and Benefit Guide, except if you are a resident of Quebec. If the amount from line 34 is positive , enter it on line 448 of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.		

RC381, Part 4 – Residents of Quebec – QPP contributions on self-employment and other earnings		
Net business income * (amount from line 21 of Revenu Quebec Form LE-35-V; if negative, enter "0")	Line 371 = 23,000	1
Income on which you wish to make optional contributions (amount from line 22.1 of Revenu Quebec Form LE-35-V)	Line 373 = 0	2
Add lines 1 and 2.	23,000	3
Canada Pension Plan		
Enter the amount from line 17 of Part 1. Actual CPP contributions	708.50	4
If the amount at line 34 of Part 1 is positive, complete lines 5 and 6. Otherwise, enter "0" on line 7 and continue on line 8.		
Enter the amount from line 4 above.	708.50	5
Enter the amount from line 16 of Part 1.	668.25	6
Line 5 minus line 6 (if negative, enter "0")	40.25	7
Line 4 minus line 7 (if negative, enter "0")	668.25	8
Multiply the amount from line 8 by 20.202.	13,500	9
Quebec Pension Plan		
Enter the amount from line 27 of Part 1. Actual QPP contributions	945.00	10
If the amount at line 34 of Part 1 is positive, complete lines 11 and 12. Otherwise, enter "0" on line 13 and continue on line 14.		
Enter the amount from line 10 above.	945.00	11
Enter the amount from line 26 of Part 1.	972.00	12
Line 11 minus line 12 (if negative, enter "0")	0.00	13
Line 10 minus line 13 (if negative, enter "0")	945.00	14
Multiply the amount from line 14 by 18.5185.	17,500	15
Add line 9 and line 15.	31,000	16
Enter the amount from line 2 of Part 1. QPP pensionable earnings (maximum \$55,300)	55,300	17
Enter the amount from line 22 of Part 1. Basic QPP exemption (maximum \$3,500)	3,500	18
Line 17 minus line 18 maximum \$51,800	51,800	19
Enter the amount from line 16 above.	31,000	20
Line 19 minus line 20 (if negative, enter "0")	20,800	21
Enter the amount from line 3 or line 21, whichever is less .	20,800	22
If the amount at line 5 of Part 1 is less than the amount at line 22 of Part 1, complete lines 23 to 26. Otherwise, enter "0" on line 27 and continue on line 28.		
Enter the result of line 22 of Part 1 minus line 5 of Part 1.		23
Enter the amount from line 3 above.		24
Enter the amount from line 19 above.		25
Line 24 minus line 25 (if negative enter "0")		26
Line 23 minus line 26 (if negative, enter "0")	0	27
Earnings subject to contributions: Line 22 minus line 27 (if negative, enter "0")	20,800	28
Multiply the amount from line 28 by 10.8%.	2,246.40	29
Multiply the amount from line 34 of Part 1 (if positive only) by 2.	26.50	30
Line 29 minus line 30 (if negative, enter "0").	2,219.90	31
Deduction and tax credit for QPP contributions on self-employment and other earnings:		
Multiply the amount from line 31 by 50%.	1,109.95	32
Enter the amount from line 32 on line 222 of your federal return and on line 310 of Schedule 1.		
* Self-employment earnings should be prorated according to the number of months entered in box B in Part 1 (do not prorate the self-employment earnings if the individual died in 2017).		

The entries to be made on the taxpayer's EFILE record would be as follows:

- Line 101 = 35,000
- Line 162 = 70,000
- Line 135 = 23,000
- Line 5548 = 20,000
- Line 5549 = 15,000
- Line 5033 = 945.00
- Line 5034 = 708.50
- Line 5031 = 1,653.50
- Line 371 = 23,000
- Line 222 = 1,109.95
- Line 5032 = 1,109.95

Example 2 – Non-Quebec resident, QPP only, business income

A 45 year old taxpayer (resident in a province or territory other than Quebec) contributed to QPP only. He has a T4 slip from Quebec (box 14 and box 26 = \$48,000). The gross business income is \$50,000 and the pensionable net self-employment earnings are \$10,000).

RC381, Part 1 – CPP/QPP calculation		
Enter the number of months during which the CPP applies to you in 2017. (read the instruction sheet)	12	A
Enter the number of months during which the QPP applies to you in 2017. (read the instruction sheet)	12	B
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) CPP (maximum \$55,300)	55,300	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above). QPP (maximum \$55,300)	55,300	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is not Quebec . If box 26 is blank, use box 14. Line 5549 = 0		3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14. Line 5548 = 48,000		4
Add lines 3 and 4. Total pensionable earnings	48,000	5
Canada Pension Plan		
Enter the amount from line 3.	0	6
Enter the amount from line 5.	48,000	7
Line 6 divided by line 7 (include 5 decimals after the period).	0.00000	8
Enter the amount from line 1.	55,300	9
Multiply line 8 by line 9.	0	10
Enter the amount from line 3 or the amount from line 10, whichever is less .	0	11
Enter the number from line 8 (include 5 decimals after the period).	0.00000	12
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	3,500	13
Multiply line 12 by line 13. Basic exemption for CPP purposes	0	14
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0").	0	15
CPP contributions on CPP pensionable earnings: Multiply the amount from line 15 by 4.95%.	0.00	16
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips. Line 5034 = 0.00		17
Quebec Pension Plan		
Enter the amount from line 2.	55,300	18
Enter the amount from line 10.	0	19
Line 18 minus line 19.	55,300	20
Enter the amount from line 4 or the amount from line 20, whichever is less .	48,000	21

Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)	3,500	22
Enter the amount from line 14.	0	23
Line 22 minus line 23. Basic exemption for QPP purposes	3,500	24
Earnings subject to QPP contributions: Line 21 minus line 24 (if negative, enter "0").	44,500	25
QPP contributions on pensionable QPP earnings: Multiply the amount from line 25 by 5.4%.	2,403.00	26
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	Line 5033 = 2,369.63	27
Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)		
Enter the amount from line 17.	0.00	28
Enter the amount from line 27.	2,369.63	29
Add lines 28 and 29. Actual CPP/QPP contributions	2,369.63	30
Enter the amount from line 16.	0.00	31
Enter the amount from line 26.	2,403.00	32
Add lines 31 and 32. CPP/QPP contributions based on pensionable earnings	2,403.00	33
Line 30 minus line 33 (if negative, enter "0"). CPP/QPP overpayment	0.00	34
If you are self-employed and/or you are electing to pay additional CPP/QPP contributions on other earnings, enter the amount from line 30 on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. Then continue with Part 3 or Part 4, whichever applies.		
Otherwise, enter the amount from line 30 or line 33, whichever is less , on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. If the amount from line 34 is negative , you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 49 of the General Income Tax and Benefit Guide, except if you are a resident of Quebec. If the amount from line 34 is positive , enter it on line 448 of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide..		

RC381, Part 3 – Residents of a province or territory other than Quebec – CPP contributions on self-employment and other earnings		
Pensionable net self-employment earnings * (amounts from line 122 and lines 135 to 143 of your return)	10,000	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	Line 373 = 0	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attached Form CPT20).	Line 399 = 0	3
Add lines 1, 2, and 3.	10,000	4
Canada Pension Plan		
Enter the amount from line 17 of Part 1. Actual CPP contributions	0.00	5
If the amount at line 34 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8 and continue on line 9.		
Enter the amount from line 5 above.		6
Enter the amount from line 16 of Part 1.		7
Line 6 minus line 7 (if negative, enter "0")	0	8
Line 5 minus line 8 (if negative, enter "0")	0.00	9
Multiply the amount from line 9 by 20.202.	0.00	10
Quebec Pension Plan		
Enter the amount from line 27 of Part 1. Actual QPP contributions	2,369.63	11

If the amount at line 34 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14 and continue on line 15.		
Enter the amount from line 11 above.		12
Enter the amount from line 26 of Part 1.		13
Line 12 minus line 13 (if negative, enter "0")	0	14
Line 11 minus line 14 (if negative, enter "0")	2,369.63	15
Multiply the amount from line 15 by 18.5185.	43,882	16
Add line 10 and line 16.	43,882	17
Enter the amount from line 1 of Part 1.		
CPP pensionable earnings (maximum \$55,300)	55,300	18
Enter the amount from line 14 of Part 1.		
Basic exemption (maximum \$3,500) (maximum \$51,800)	0	19
Line 18 minus line 19	51,800	20
Enter the amount from line 17 above.	43,882	21
Line 20 minus line 21 (if negative, enter "0")	7,918	22
Enter the amount from line 4 or line 22, whichever is less.	7,918	23
If the amount at line 5 of Part 1 is less than the amount at line 13 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.		
Enter the result of line 13 of Part 1 minus line 5 of Part 1.		24
Enter the amount from line 4 above.		25
Enter the amount from line 20 above.		26
Line 25 minus line 26 (if negative, enter "0")		27
Line 24 minus line 27 (if negative, enter "0")	0	28
Earnings subject to contributions: Line 23 minus line 28 (if negative, enter "0")	7,918	29
Multiply the amount from line 29 by 9.9%.	783.88	30
Multiply the amount from line 34 of Part 1 (if positive only) by 2.	0.00	31
CPP contributions payable on self-employment and other earnings:		
Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **	783.88	32
Deduction and tax credit for CPP contributions on self-employment and other earnings:		
Multiply the amount from line 32 by 50%.	391.94	33
Enter the amount from line 33 on line 222 of your return and on line 310 of Schedule 1.		
* Self-employment earnings should be prorated according to the number of months entered in box A in Part 1 (do not prorate the self-employment earnings if the individual died in 2017).		
** If the result at line 32 is negative, you may have an overpayment. If so, we will calculate it for you.		

The entries to be made on the taxpayer's EFILE record would be as follows:

- F101 = 48,000
- F162 = 50,000
- F135 = 10,000
- F5548 = 48,000
- F5033 = 2,369.63
- F5031 = 2,369.63
- F222 = 391.94
- F310 = 391.94
- F421 = 783.88

Example 3 – Non-Quebec resident, CPP and QPP, CPT30 election

A taxpayer (from any province/territory other than Quebec) is between 65 and 70 and contributed to both CPP and QPP. He elected (CPT30 election) in April to stop paying CPP contributions (commencing in May). There is a T4 slip from Quebec (box 14 and box 26 = \$25,000) and two non-Quebec T4s (box 14 and box 26 = \$45,000 and box 14 and box 26 = \$10,000). No self-employment income is reported.

RC381, Part 1 – CPP/QPP calculation.		
Enter the number of months during which the CPP applies to you in 2017. (read the instruction sheet)	4	A
Enter the number of months during which the QPP applies to you in 2017. (read the instruction sheet)	12	B
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) CPP (maximum \$55,300)	18,433.33	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above). QPP (maximum \$55,300)	55,300	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is not Quebec . If box 26 is blank, use box 14.	Line 5549 = 28,300	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	Line 5548 = 25,000	4
Add lines 3 and 4. Total pensionable earnings	53,300	5
Canada Pension Plan		
Enter the amount from line 3.	28,300	6
Enter the amount from line 5.	53,300	7
Line 6 divided by line 7 (include 5 decimals after the period).	0.53095	8
Enter the amount from line 1.	18,433	9
Multiply line 8 by line 9.	9,787.00	10
Enter the amount from line 3 or the amount from line 10, whichever is less .	9,787.00	11
Enter the number from line 8 (include 5 decimals after the period).	0.53095	12
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	1,166.67	13
Multiply line 12 by line 13. Basic exemption for CPP purposes	619.44	14
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0").	9,167.56	15
CPP contributions on CPP pensionable earnings: Multiply the amount from line 15 by 4.95%.	453.79	16
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	Line 5034 = 470.00	17
Quebec Pension Plan		
Enter the amount from line 2.	55,300	18
Enter the amount from line 10.	9,787.00	19
Line 18 minus line 19.	45,513.00	20
Enter the amount from line 4 or the amount from line 20, whichever is less .	25,000	21

Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)		
(maximum \$3,500)	3,500	22
Enter the amount from line 14.	619.44	23
Line 22 minus line 23. Basic exemption for QPP purposes	2,880.56	24
Earnings subject to QPP contributions: Line 21 minus line 24 (if negative, enter "0").	22,119.44	25
QPP contributions on pensionable QPP earnings: Multiply the amount from line 25 by 5.4%.	1,194.45	26
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	Line 5033 = 1,194.45	27
Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)		
Enter the amount from line 17.	470.00	28
Enter the amount from line 27.	1,194.45	29
Add lines 28 and 29. Actual CPP/QPP contributions	1,664.45	30
Enter the amount from line 16.	453.79	31
Enter the amount from line 26.	1,194.45	32
Add lines 31 and 32. CPP/QPP contributions based on pensionable earnings	1,648.24	33
Line 30 minus line 33 (if negative, enter "0"). CPP/QPP overpayment	16.21	34
<p>If you are self-employed and/or you are electing to pay additional CPP/QPP contributions on other earnings, enter the amount from line 30 on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. Then continue with Part 3 or Part 4, whichever applies.</p> <p>Otherwise, enter the amount from line 30 or line 33, whichever is less, on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. If the amount from line 34 is negative, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 49 of the General Income Tax and Benefit Guide, except if you are a resident of Quebec. If the amount from line 34 is positive, enter it on line 448 of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.</p>		

The entries to be made on the taxpayer's EFILE record would be as follows:

- Line 101 = 80,000
- Line 5848 = 25,000
- Line 5549 = 28,300
- Line 5033 = 1,194.45
- Line 5031 = 1,664.45
- Line 5034 = 453.79
- Line 448 = 16.21

Example 4 – Non-Quebec resident turned 70 in the year, CPP and QPP

A taxpayer (resident in a province/territory other than Quebec) turned 70 in September and contributed to both CPP and QPP. He did not elect to stop paying CPP contributions previously. There is a T4 slip from Quebec (box 14 and box 26 = \$40,000) and a non-Quebec T4 (box 14 and box 26 = \$30,000). No self-employment income is reported.

RC381, Part 1 – CPP/QPP calculation		
Enter the number of months during which the CPP applies to you in 2017. (read the instruction sheet)	9	A
Enter the number of months during which the QPP applies to you in 2017. (read the instruction sheet)	12	B
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) CPP (maximum \$55,300)	41,475.00	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) QPP (maximum \$55,300)	55,300	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is not Quebec . If box 26 is blank, use box 14.	Line 5549 = 30,000	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	Line 5548 = 40,000	4
Add lines 3 and 4. Total pensionable earnings	70,000	5
Canada Pension Plan		
Enter the amount from line 3.	30,000	6
Enter the amount from line 5.	70,000	7
Line 6 divided by line 7 (include 5 decimals after the period).	0.42857	8
Enter the amount from line 1.	41,475	9
Multiply line 8 by line 9.	17,774.94	10
Enter the amount from line 3 or the amount from line 10, whichever is less .	17,774.94	11
Enter the number from line 8 (include 5 decimals after the period).	0.42857	12
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	2,625.00	13
Multiply line 12 by line 13. Basic exemption for CPP purposes	1,125	14
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0").	16,649.94	15
CPP contributions on CPP pensionable earnings: Multiply the amount from line 15 by 4.95%.	824.17	16
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	Line 5034 = 827.86	17
Quebec Pension Plan		
Enter the amount from line 2.	55,300	18
Enter the amount from line 10.	17,774.94	19
Line 18 minus line 19.	37,525.06	20
Enter the amount from line 4 or the amount from line 20, whichever is less .	37,525.06	21

Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)		
(maximum \$3,500)	3,500	22
Enter the amount from line 14.	1,125	23
Line 22 minus line 23. Basic exemption for QPP purposes	2,375	24
Earnings subject to QPP contributions: Line 21 minus line 24 (if negative, enter "0").	35,150.06	25
QPP contributions on pensionable QPP earnings: Multiply the amount from line 25 by 5.4%.	1,898.10	26
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	Line 5033 = 1,898.10	27
Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)		
Enter the amount from line 17.	827.86	28
Enter the amount from line 27.	1,898.10	29
Add lines 28 and 29. Actual CPP/QPP contributions	2,725.96	30
Enter the amount from line 16.	824.17	31
Enter the amount from line 26.	1,898.10	32
Add lines 31 and 32. CPP/QPP contributions based on pensionable earnings	2,722.27	33
Line 30 minus line 33 (if negative, enter "0"). CPP/QPP overpayment	3.69	34
<p>If you are self-employed and/or you are electing to pay additional CPP/QPP contributions on other earnings, enter the amount from line 30 on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. Then continue with Part 3 or Part 4, whichever applies.</p> <p>Otherwise, enter the amount from line 30 or line 33, whichever is less, on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. If the amount from line 34 is negative, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 49 of the General Income Tax and Benefit Guide, except if you are a resident of Quebec. If the amount from line 34 is positive, enter it on line 448 of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.</p>		

The entries to be made on the taxpayer's EFILE record would be as follows:

- Line 101 = 70,000
- Line 5548 = 40,000
- Line 5549 = 30,000
- Line 5033 = 1,898.10
- Line 5034 = 827.86
- Line 5031 = 2,725.96
- Line 448 = 3.69

Example 5 – Quebec resident, died in the year, CPP only

A 63 year old taxpayer (resident of Quebec) who contributed to CPP only during the year, died in October. There is a non-Quebec T4 slip (box 14 and box 26 = \$47,000) and no self-employment income is reported.

RC381, Part 1 – CPP/QPP calculation		
Enter the number of months during which the CPP applies to you in 2017. (read the instruction sheet)	10	A
Enter the number of months during which the QPP applies to you in 2017. (read the instruction sheet)	10	B
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) CPP (maximum \$55,300)	46,083.33	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) QPP (maximum \$55,300)	46,083.33	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is not Quebec . If box 26 is blank, use box 14.	Line 5549 = 46,083	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	Line 5548 = 0	4
Add lines 3 and 4. Total pensionable earnings	46,083	5
Canada Pension Plan		
Enter the amount from line 3.	46,083	6
Enter the amount from line 5.	46,083	7
Line 6 divided by line 7 (include 5 decimals after the period).	1.00000	8
Enter the amount from line 1.	46,083	9
Multiply line 8 by line 9.	46,083	10
Enter the amount from line 3 or the amount from line 10, whichever is less .	46,083	11
Enter the number from line 8 (include 5 decimals after the period).	1.00000	12
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	2,916.67	13
Multiply line 12 by line 13. Basic exemption for CPP purposes	2,916.67	14
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0").	43,166	15
CPP contributions on CPP pensionable earnings: Multiply the amount from line 15 by 4.95%.	2,136.72	16
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	Line 5034 = 2,153.25	17
Quebec Pension Plan		
Enter the amount from line 2.	46,083	18
Enter the amount from line 10.	46,083	19
Line 18 minus line 19.	0	20
Enter the amount from line 4 or the amount from line 20, whichever is less .	0	21
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)	2,916.67	22

Enter the amount from line 14.	2,916.67	23
Line 22 minus line 23. Basic exemption for QPP purposes	0.00	24
Earnings subject to QPP contributions: Line 21 minus line 24 (if negative, enter "0").	0	25
QPP contributions on pensionable QPP earnings: Multiply the amount from line 25 by 5.4%.	0.00	26
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	Line 5033 = 0.00	27
Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)		
Enter the amount from line 17.	2,153.25	28
Enter the amount from line 27.	0.00	29
Add lines 28 and 29. Actual CPP/QPP contributions	2,153.25	30
Enter the amount from line 16.	2,136.72	31
Enter the amount from line 26.	0.00	32
Add lines 31 and 32. CPP/QPP contributions based on pensionable earnings	2,136.72	33
Line 30 minus line 33 (if negative, enter "0"). CPP/QPP overpayment	16.53	34
<p>If you are self-employed and/or you are electing to pay additional CPP/QPP contributions on other earnings, enter the amount from line 30 on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. Then continue with Part 3 or Part 4, whichever applies.</p> <p>Otherwise, enter the amount from line 30 or line 33, whichever is less, on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. If the amount from line 34 is negative, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 49 of the General Income Tax and Benefit Guide, except if you are a resident of Quebec. If the amount from line 34 is positive, enter it on line 448 of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.</p>		

The entries to be made on the taxpayer's EFILE record would be as follows:

- Line 101 = 47,000
- Line 5549 = 46,083
- Line 5034 = 2,153.25
- Line 5031 = 2,136.72

Example 6 – Non-Quebec resident, CPP and QPP, CPT20 election

A 62 year old taxpayer (resident of a province or territory other than Quebec) contributed to both CPP and QPP. She has a T4 slip from Quebec (box 14 and 26 = \$15,000) and three non-Quebec T4s (box 14 and 26 = \$20,000; box 14 and 16 = \$4,000; and box 14 and 26 = \$2,000). No self-employment income reported. She has elected to pay additional CPP contributions on her under-deducted employment earnings.

CPT20, Election To Pay Canada Pension Plan Contributions				
Earnings on which you elect to pay additional CPP contributions				
Employment earnings shown on T4 slips			41,000	1
Other employment earnings			0	2
Tax-exempt self-employment earnings as an Indian on a reserve			0	3
Add lines 2 and 3.			0	4
Add lines 1 and 4.		(maximum \$55,300)	41,000	5
Enter the amount from line 4 of Part 3 of Schedule 8 or line 13 of Part 1 of Form RC381, whichever applies, or the amount from line 1 above, whichever is less .			3,500	6
Line 5 minus line 6 (if negative, enter "0").			37,500	7
Total CPP contributions deducted	841.50	Divided by 0.0495	17,000	8
Total QPP contributions deducted	603.75	Divided by 0.0540	11,181	9
Earnings on which you can elect to pay additional CPP contributions:				
Line 7 minus line 8 and minus line 9 (if negative, enter "0").			9,319	10
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions: Enter an amount that is not more than the amount on line 4 or line 10, whichever is less . Enter the amount from line 11 on line 373 of Schedule 8 or on line 373 in Part 3 of Form RC381, whichever applies.			0	11
Line 10 minus line 11. If you are electing to pay additional CPP contributions on employment earnings shown on T4 slips, enter the amount from line 12 on line 399 in Part 5 of Schedule 8 or line 399 in Part 3 of Form RC381, whichever applies.			9,319	12

RC381, Part 1 – CPP/QPP calculation		
Enter the number of months during which the CPP applies to you in 2017. (read the instruction sheet)	12	A
Enter the number of months during which the QPP applies to you in 2017. (read the instruction sheet)	12	B
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) CPP (maximum \$55,300)	55,300	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above). QPP (maximum \$55,300)	55,300	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is not Quebec . If box 26 is blank, use box 14.	Line 5549 = 26,000	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$55,300 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	Line 5548 = 15,000	4
Add lines 3 and 4.	Total pensionable earnings	41,000 5

Canada Pension Plan		
Enter the amount from line 3.	26,000	6
Enter the amount from line 5.	41,000	7
Line 6 divided by line 7 (include 5 decimals after the period).	0.63415	8
Enter the amount from line 1.	55,300	9
Multiply line 8 by line 9.	35,068.50	10
Enter the amount from line 3 or the amount from line 10, whichever is less .	26,000	11
Enter the number from line 8 (include 5 decimals after the period).	0.63415	12
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)		
	(maximum \$3,500)	13
Multiply line 12 by line 13.	3,500	14
	Basic exemption for CPP purposes	2,219.53
Earnings subject to CPP contributions: Line 11 minus line 14 (if negative, enter "0").	23,780.47	15
CPP contributions on CPP pensionable earnings: Multiply the amount from line 15 by 4.95%.	1,177.13	16
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	Line 5034 = 841.50	17
Quebec Pension Plan		
Enter the amount from line 2.	55,300	18
Enter the amount from line 10.	35,068.50	19
Line 18 minus line 19.	20,231.50	20
Enter the amount from line 4 or the amount from line 20, whichever is less .	15,000	21
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)		
	(maximum \$3,500)	22
Enter the amount from line 14.	3,500	23
	Basic exemption for QPP purposes	1,280.47
Line 22 minus line 23.	13,719.53	24
Earnings subject to QPP contributions: Line 21 minus line 24 (if negative, enter "0").	13,719.53	25
QPP contributions on pensionable QPP earnings: Multiply the amount from line 25 by 5.4%.	730.56	26
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	Line 5033 = 603.75	27
Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)		
Enter the amount from line 17.	841.50	28
Enter the amount from line 27.	603.75	29
Add lines 28 and 29.	Actual CPP/QPP contributions	1,445.25
Enter the amount from line 16.	1,177.13	31
Enter the amount from line 26.	730.56	32
Add lines 31 and 32.	CPP/QPP contributions based on pensionable earnings	1,907.69
Line 30 minus line 33 (if negative, enter "0").	CPP/QPP overpayment	0.00
If you are self-employed and/or you are electing to pay additional CPP/QPP contributions on other earnings, enter the amount from line 30 on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. Then continue with Part 3 or Part 4, whichever applies.		
Otherwise, enter the amount from line 30 or line 33, whichever is less , on line 308 of your Schedule 1 and, if applicable, on line 5824 of Form 428. If the amount from line 34 is negative , you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 49 of the General Income Tax and Benefit Guide, except if you are a resident of Quebec. If the amount from line 34 is positive , enter it on line 448 of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.		

RC381, Part 3 – Residents of a province or territory other than Quebec – CPP contributions on self-employment and other earnings		
Pensionable net self-employment earnings * (amounts from line 122 and lines 135 to 143 of your return)	0	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	Line 373 = 0	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attached Form CPT20).	Line 399 = 9,319	3
Add lines 1, 2, and 3.	9,319	4
Canada Pension Plan		
Enter the amount from line 17 of Part 1. Actual CPP contributions	841.50	5
If the amount at line 34 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8 and continue on line 9.		
Enter the amount from line 5 above.		6
Enter the amount from line 16 of Part 1.		7
Line 6 minus line 7 (if negative, enter "0")	0	8
Line 5 minus line 8 (if negative, enter "0")	841.50	9
Multiply the amount from line 9 by 20.202.	17,000	10
Quebec Pension Plan		
Enter the amount from line 27 of Part 1. Actual QPP contributions	603.75	11
If the amount at line 34 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14 and continue on line 15.		
Enter the amount from line 11 above.		12
Enter the amount from line 26 of Part 1.		13
Line 12 minus line 13 (if negative, enter "0")	0	14
Line 11 minus line 14 (if negative, enter "0")	603.75	15
Multiply the amount from line 15 by 18.5185.	11,181	16
Add line 10 and line 16.	28,181	17
Enter the amount from line 1 of Part 1. CPP pensionable earnings (maximum \$55,300)	55,300	18
Enter the amount from line 14 of Part 1. Basic exemption (maximum \$3,500) (maximum \$51,800)	2,219.53	19
Line 18 minus line 19	51,800	20
Enter the amount from line 17 above.	28,181	21
Line 20 minus line 21 (if negative, enter "0")	23,619	22
Enter the amount from line 4 or line 22, whichever is less .	9,319	23
If the amount at line 5 of Part 1 is less than the amount at line 13 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.		
Enter the result of line 13 of Part 1 minus line 5 of Part 1.		24
Enter the amount from line 4 above.		25
Enter the amount from line 20 above.		26
Line 25 minus line 26 (if negative, enter "0")		27
Line 24 minus line 27 (if negative, enter "0")	0	28
Earnings subject to contributions: Line 23 minus line 28 (if negative, enter "0")	9,319	29
Multiply the amount from line 29 by 9.9%.	922.58	30
Multiply the amount from line 34 of Part 1 (if positive only) by 2.	0.00	31
CPP contributions payable on self-employment and other earnings:		
Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **	922.58	32

Deduction and tax credit for CPP contributions on self-employment and other earnings:		
Multiply the amount from line 32 by 50%.	461.29	33
Enter the amount from line 33 on line 222 of your federal return and on line 310 of Schedule 1.		
* Self-employment earnings should be prorated according to the number of months entered in box A in Part 1 (do not prorate the self-employment earnings if the individual died in 2017).		
** If the result at line 32 is negative, you may have an overpayment. If so, we will calculate it for you.		

The entries to be made on the taxpayer's EFILE record would be as follows:

- Line 101 = 41,000
- Line 5548 = 15,000
- Line 5549 = 26,000
- Line 5031 = 1,445.25
- Line 5033 = 603.75
- Line 5034 = 841.50
- Line 399 = 9,319
- Line 222 = 461.29
- Line 310 = 461.29
- Line 421 = 922.58

Appendix I – Working beneficiaries with pensionable employment earnings

Working beneficiaries at least 60 to 70 years of age are required to contribute to the Canada Pension Plan (CPP) whether they are employed or self-employed.

Working beneficiaries at least 65 years of age, but under 70, may make an election to stop contributions to the CPP. This election may be revoked in a subsequent year.

When there is an election in the tax year, the taxpayer will not contribute to CPP starting with the election effective month.

Example 1:

- The election effective date on record is April 2017. The taxpayer files a 2017 T1 return with CPP contributions.
- The CPP contribution will be calculated from January to March only. The proration factor of 3/12 will be used.
- For future years and elections made in December, the effective date will be January of the subsequent year. The taxpayer may also revoke in this subsequent year, meaning the system will have to use both election and revocation effective dates.

Example 2:

- The election effective date on record is January 2017, meaning an election was made December 2016. Therefore, a revocation can be made in 2017. The revocation effective date on record is June 2017.
- The CPP contributions will be calculated for June to December. The proration factor of 7/12 will be used.

Example 3:

- The 68 year old taxpayer works in and out of Quebec. He is in receipt of CPP retirement benefits and has a CPT30 election on record with an effective date of April 2017.
- The taxpayer files 2017 T1 return with CPP and QPP contributions indicated on Form RC381.
- The system will calculate QPP contributions based on the QPP pensionable earnings at field 5548, for the entire year.
- The CPP contributions will be calculated for January to March only. The proration factor of 3/12 will be used by the system.
- When there is a relevant revocation in the tax year, the taxpayer will contribute to CPP, starting in the revocation effective month.

Example 4:

- There is a relevant revocation effective date on record as April 2017. The taxpayer files a 2017 T1 return with CPP contributions.
- The CPP contributions will be calculated for April to December. The proration factor of 9/12 will be used by the system.

Appendix J – Spouse’s or common-law partner’s capital gain from mortgage foreclosures and conditional sales repossessions

Supporting field 5230 captures the spouse’s or common-law partner’s capital gain from mortgage foreclosures and conditional sales repossessions. This type of gain is excluded from the calculation of net income in order to determine the refundable medical expense supplement, the working income tax benefit, and the low-income tax reduction for the provinces of Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, and the British Columbia sales tax credit.

The amount at field 5230 is calculated as follows:

- If there is no amount at field 127, field 5230 is equal to zero.
 - If there is an amount at field 127, the following rules apply:
1. If field 124 and field 155 are both less than or equal to zero, field 5230 is equal to zero.
See Example 1.
 2. If field 124 is less than or equal to zero but field 155 is greater than zero, compare the taxable portion of the amount at field 155 with the amount at field 127:
 - a. If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of field 155.
See Example 2a.
 - b. If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.
See Example 2b.
 3. If field 124 is greater than zero but field 155 is less than or equal to zero, compare the taxable portion of the amount at field 124 with the amount at field 127:
 - a. If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of field 124.
See Example 3a.
 - b. If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.
See Example 3b.
 4. If field 124 and field 155 are both greater than zero, compare the taxable portion of the total of the amounts reported at these fields with the amount at field 127:
 - a. If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of the amounts at fields 124 and 155.
See Example 4a.
 - b. If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.
See Example 4b.

Example 1 – Field 124 and field 155 are both less than or equal to zero:

Fields on the spouse's or common-law partner's Schedule 3:

- Field 124 = loss of \$2,000
- Field 155 = \$0
- Field 127 = \$0

In this situation, no entry is required for field 5230 on the taxpayer's return.

Example 2a – Field 124 is less than or equal to 0 but field 155 is greater than zero:

Fields on the spouse's or common-law partner's Schedule 3:

- Field 124 = loss of \$1,000
- Field 155 = gain of \$3,000
- Field 132 = gain of \$5,000
- Field 127 = \$3,500

The taxable portion of field 155 is \$1,500 (50% of \$3,000). The lesser of the taxable capital gain at field 155 and the amount at field 127 is \$1,500.

In this situation, field 5230 = \$1,500.

Example 2b – Field 124 is less than or equal to 0 but field 155 is greater than zero:

Fields on the spouse's or common-law partner's Schedule 3:

- Field 124 = loss of \$1,000
- Field 155 = gain of \$5,000
- Field 132 = loss of \$2,000
- Field 127 = \$1,000

The taxable portion of field 155 is \$2,500 (50% of \$5,000). The lesser of the taxable capital gain at field 155 and the amount at field 127 is \$1,000.

In this situation, field 5230 = \$1,000.

Example 3a – Field 124 is greater than 0 but field 155 is less than or equal to zero:

Fields on the spouse's or common-law partner's Schedule 3:

- Field 124 = gain of \$4,000
- Field 155 = loss of \$3,000
- Field 107 = gain of \$5,000
- Field 127 = \$3,000

The taxable portion of field 124 is \$2,000 (50% of \$4,000). The lesser of the taxable capital gain at field 124 and the amount at field 127 is \$2,000.

In this situation, field 5230 = \$2,000.

Example 3b – Field 124 is greater than 0 but field 155 is less than or equal to zero:

Fields on the spouse's or common-law partner's Schedule 3:

- Field 124 = gain of \$30,000
- Field 155 = loss of \$10,000
- Field 132 = gain of \$5,000
- Field 127 = \$12,500

The taxable portion of field 124 is \$15,000 (50% of \$30,000). The lesser of the taxable capital gain at field 124 and the amount at field 127 is \$12,500.

In this situation, field 5230 = \$12,500.

Example 4a – Field 124 and field 155 are both greater than zero:

Fields on the spouse's or common-law partner's Schedule 3:

- Field 124 = gain of \$3,000
- Field 155 = gain of \$200
- Field 107 = gain of \$5,000
- Field 127 = \$4,100

The taxable portion of field 124 and field 155 is \$1,600 (50% of \$3,200). The lesser of the taxable capital gain at field 124 plus field 155 and the amount at field 127 is \$1,600.

In this situation, field 5230 = \$1,600

Example 4b – Field 124 and field 155 are both greater than zero:

Fields on the spouse's or common-law partner's Schedule 3:

- Field 124 = gain of \$35,000
- Field 155 = gain of \$15,000
- Field 132 = loss of \$10,000
- Field 127 = \$20,000

The taxable portion of field 124 and field 155 is \$25,000 (50% of \$50,000). The lesser of the taxable capital gain at field 124 plus field 155 and the amount at field 127 is \$20,000.

In this situation, field 5230 = \$20,000

Appendix K – Net self-employment income (loss) adjustment amount

Supporting field 5532 is an adjustment field to be used when an individual has more than one business reported at one of the self-employment fields (135, 137, 139, 141, or 143) and reports income from one, and a loss from another.

As the individual's "working or earned income" used in the calculation of the working income tax benefit (WITB) and refundable medical expense supplement should only include the net income (not loss) from each business, field 5532 is to be updated to equal the amount required to negate the loss. Otherwise, the T1 system will only use the amount entered at the self-employment field to calculate the allowable credit at fields 452 and 453.

For married or common-law couples, if Spouse A is claiming the WITB for both partners, as his or her working income is higher, field 5532 should still be updated on Spouse B's return if it is applicable to his or her return, in case a spousal match is performed on the returns.

Example 1:

Sally operates Business A with a net income of \$5,000 and Business B with a net loss of \$3,000.

- Field 135 will be a net income of \$2,000 (\$5,000 minus \$3,000).
- The total self-employed income excluding losses is \$5,000 (from Business A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$5,000 (line 5) minus \$2,000 (field 135) = \$3,000.

Therefore, field 5532 = \$3,000.

Example 2:

Doug operates Business A with a net income of \$5,000 and Business B with a net loss of \$8,000.

- Field 135 will be a net loss of \$3,000 (\$5,000 minus \$8,000).
- The total self-employed income excluding losses is \$5,000 (from Business A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$5,000 (line 5) minus \$0 (the loss at field 135 is not used in the calculation) = \$5,000.

Therefore, field 5532 = \$5,000.

Example 3:

John operates Farm A with a net income of \$5,000, Farm B with a net income of \$2,000, and Farm C with a net loss of \$10,000.

- Field 141 will be a loss of \$3,000 (\$5,000 plus \$2,000 minus \$10,000).
- The total self-employed income excluding losses is \$7,000 (from Farms A and B).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$7,000 (line 5) minus \$0 (the loss at field 141 is not used in the calculation) = \$7,000.

Therefore, field 5532 = \$7,000

Example 4:

Jennifer operates Business A with a net income of \$5,000 and Business B with a net loss of \$5,000.

- Field 135 is considered to be zero.
- The total self-employed income excluding losses is \$5,000 (from Business A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$5,000 (line 5) minus \$0 (field 135) = \$5,000.

Therefore, field 5532 = \$5,000

Example 5:

Peter operates Farm A with a net income of \$5,000.

- Field 141 will be a net income of \$5,000.
- The total self-employed income excluding losses is \$5,000 (from Farm A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$5,000 (line 5) minus \$5,000 (field 141) = \$0

Therefore, field 5532 = \$0

Example 6:

Serge operates Farm A with a net income of \$5,000. Serge also operates Business 1 with a net income of \$2,000, and Business 2 with a net loss of \$10,000.

- Field 141 will be a net income of \$5,000.
- Field 135 will be a loss of \$8,000 (\$2,000 minus \$10,000).
- The total self-employed income excluding losses is \$7,000 (from Farm A and Business 1).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$7,000 (line 5) minus \$5,000 (field 141) minus \$0 = \$2,000.

Therefore, field 5532 = \$2,000. Note that the loss at field 135 is not used.

Appendix L – Non-refundable tax credits for newcomers

In the year of immigration, a newcomer to Canada may be limited in the amount allowed for the following non-refundable tax credits.

Field	Federal, provincial or territorial	Description
300	Federal	Basic personal amount
301	Federal	Age amount
303	Federal	Spouse or common-law partner amount
304	Federal	Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older
305	Federal	Amount for an eligible dependant
307	Federal	Canada caregiver amount for other infirm dependants age 18 or older
318	Federal	Disability amount transferred from a dependant
324	Federal	Tuition amount transferred from a child
326	Federal	Amounts transferred from your spouse or common-law partner
367	Federal	Canada caregiver amount for infirm children under 18 years of age
5804	All provinces and territories	Basic personal amount
5808	All provinces and territories	Age amount
5812	All provinces and territories	Spouse or common-law partner amount
5814	YT only	Provincial/territorial caregiver amount for spouse or common-law partner or eligible dependant age 18 or older
5816	All provinces and territories	Amount for an eligible dependant
5818	YT only	Provincial/territorial caregiver amount for infirm dependants age 18 or older
5819	ON only	Ontario caregiver amount for infirm dependants age 18 or older
5820	All provinces and territories, except ON and YT	Amount for infirm dependants age 18 or older
5821	SK only	Amount for dependent children less than 18 years of age
5822	SK only	Senior supplementary amount
5823	NU only	Amount for young children
5825	YT only	Provincial/territorial caregiver amount for infirm children under 18 years of age
5840	All provinces and territories, except ON and YT	Caregiver amount
5848	All provinces and territories	Disability amount transferred from a dependant
5860	All provinces and territories, except NB	Tuition, education (and textbook) amounts transferred from a child
5864	All provinces and territories	Amounts transferred from your spouse or common-law partner

An immigrant must meet the 90% rule for the period of non-residency in order to be allowed the non-refundable tax credits in full. A taxpayer will meet the 90% rule if the Canadian-source income reported for the part of the year while not a resident of Canada is 90% or more of the net world income for that part of the year, or if there was no income from sources inside and outside Canada for that part of the year. The 90% rule is calculated as follows:

$$\frac{(\text{Canadian-source non-resident income} \times 100\%)}{(\text{Net world non-resident income})}$$

If a taxpayer does not meet the 90% rule, the above non-refundable tax credits must be prorated based on the immigration date.

Situation A:

Olga arrived in Canada on June 30, 2017. In the period of non-residency (January 1 to June 29, 2017), she had \$30,000 of Canadian-source non-resident income and \$3,000 of foreign-source non-resident income.

90% rule calculation:

$$\frac{(\$30,000 \times 100\%)}{(\$30,000 + \$3,000)} = 90.9\%$$

Example A1 – Allowing non-refundable tax credits in full

Olga meets the 90% rule and is entitled to the non-refundable tax credits in full.

The entries to be made are:

- Field 5292 = 30,000
- Field 5293 = 3,000

Situation B:

Pedro, who is 67 years old, and his spouse Suzanne arrived in Canada on September 25, 2017. In the period of non-residency (January 1 to September 24, 2017), Pedro had \$4,000 of Canadian-source non-resident income (employment income) and \$5,000 of foreign-source non-resident income. Suzanne had foreign-source non-resident income of \$1,000 during the same period. Pedro's net income between September 25 and December 31 was \$15,000 and Suzanne's was \$800 in the same period.

90% rule calculation:

$$\frac{(\$4,000 \times 100\%)}{(\$4,000 + \$5,000)} = 44.4\%$$

Pedro does not meet the 90% rule and must prorate the non-refundable tax credits based on the immigration date.

Example B1 – Prorating the basic personal amount

Pedro claims \$3,124 on line 300 of his Schedule 1, calculated as follows:

$$\frac{(98 \text{ days in Canada} \times \$11,635)}{(365 \text{ days in 2017})} = \$3,124$$

Example B2 – Prorating the age amount

Pedro claims \$557 on line 301 of his Schedule 1, calculated as follows:

First, prorate the maximum age amount of \$7,225:

$$\frac{(98 \text{ days in Canada} \times \$7,225)}{(365 \text{ days in 2017})} = \$1,940 \text{ (A)}$$

Then, prorate the base income amount of \$36,430:

$$\frac{(98 \text{ days in Canada} \times \$36,430)}{(365 \text{ days in 2017})} = \$9,781 \text{ (B)}$$

Since Pedro's net income is greater than amount **(B)**, he must reduce amount **(A)** by 15% of the amount of his income that is more than the prorated base income amount **(B)**, as follows:

$$\$19,000 \text{ minus } \$9,781 = \$9,219 \text{ (excess amount)}$$

$$\$9,219 \times 15\% = \$1,383 \text{ (C)}$$

The age amount that Pedro can claim is **(A)** minus **(C)**:

$$\$1,940 \text{ minus } \$1,383 = \$557$$

Example B3 – Prorating the spouse or common-law partner amount

Pedro claims \$2,324 on line 303 of his Schedule 1, calculated as follows:

First, prorate the maximum spouse or common-law partner amount of \$11,635:

$$\frac{(98 \text{ days in Canada} \times \$11,635)}{(365 \text{ days in 2017})} = \$3,124$$

Then, subtract Suzanne's net income (earned while living in Canada):

$$\$3,124 \text{ minus } \$800 = \$2,324$$

Note that should an immigrant be entitled to the Canada caregiver amount, the amount should not be directly prorated when the immigrant does not meet the 90% rule. Proration should be performed after adding the base amount and the Canada caregiver amount.

The entries to be made are:

- Field 300 = 3,124
- Field 301 = 557
- Field 303 = 2,324
- Field 5263 = 800
- Field 5267 = 1,000
- Field 5292 = 4,000
- Field 5293 = 5,000
- Spouse's or common-law partner's net income = 1,800