



**EFILE Association of Canada /
Association de TED du Canada**

EFILER'S RESOURCE GUIDE 2024

For Tax Year 2023

Steve Watson MA CFP FMA
Executive Director

2nd Edition

2024 Edition for Tax Year 2023

DISCLAIMER

The contents of this guidebook are based on information available as of January 2024. The information provided was obtained from material released by federal, provincial, and territorial governments of Canada.

The comments and content included in this guidebook are not intended as professional advice nor should they be relied upon to replace professional advice. Contents should be verified from original government sources. The publisher shall not be responsible for errors or omissions.

No part of this guidebook may be reproduced or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise without the written permission of the publisher.

© Copyright 2024

TO ORDER ADDITIONAL COPIES

Contact:

Michelle Martineau
Manager - Member Services
EFILE Association of Canada

Toll free: 1-866-384-4066

Email: members@efile.ca



EFILE Association of Canada / Association de TED du Canada

(A federally registered non-profit corporation)

Introduction

Welcome to the 2nd edition of the EFiler's Resource Guide.

The guidebook is not a conventional tax manual; it is a compilation of tips, reminders and information that is needed in preparation for, and during, the busy tax season, designed in an easily accessible desk-top format. With literally tens of thousands of web pages on the CRA website, it can be daunting to find the information you need in a timely manner. Parts of this guidebook consolidate that information.

A resource guide like this is a perpetual work in progress, as new information becomes available and changes in tax legislation and government priorities rearrange the tax landscape. It is also a guide that is driven by your needs.

We are very grateful for all the comments and suggestions received from you, the front-line administrators of the income tax system. Thank you to all the tax practitioners across the country who provided guidance and support. Please continue to provide feedback and suggestions for the content of next year's edition. I can be reached at 1-866-384-4066 or via email at swatson@efile.ca.

All the best through the tax season,

Steve Watson MA, CFP, FMA
Executive Director
EFILE Association of Canada

Contents

Updates for 2024 5

 Overview 5

 Important Dates 6

 Filing Deadlines for Tax Year 2023 6

 Changes for 2024 7

 T4 Statement of Remuneration Paid 7

 T4FHSA First Home Savings Account Statement 7

 RC210 Canada Workers Benefit Advance Payments Statement 7

 T4A Statement of Pension, Retirement, Annuity, and Other Income 7

 Home Office Expenses for Employees 8

 Tradesperson Expenses 8

 TFSA Amount Increased 9

 New Second Earnings Ceiling for CPP Contributions 9

 Revised Alternative Minimum Tax (AMT) 9

Digital Enhancements 9

 EFILE of T1 Return Expanded (now current year + previous 6 years) 9

 ReFILE of T1 Returns Expanded (now current year + previous 4 years) 9

 AFR Expanded (now current year + previous 7 years) 10

 Summary of Available Filing Methods 10

 Electronic Signatures for Discounters 10

 List of EFile Eligible T3 Returns Expanded 10

 Progress Tracker Expanded 11

 Enhanced Taxpayer Self Service Options 12

 Submit Documents Update 12

Enhanced Authentication for CRA’s Digital Services 12

 Credential Reduction Initiative 12

 New Registration and Authentication Requirement 12

 Changes That Will Reduce Locked Accounts 13

Ongoing Efforts of the EFILE Association of Canada 13

Reminders and Checklists 14

 Form T183 14

Represent a Client (RAC) Service.....	15
Managing Authorization Privileges Within RAC.....	16
Responding to EFILE Error Codes	17
Common Reasons for Rejected Returns by EFILE Error Code.....	18
Common Adjustments made by CRA (and how to prevent them)	19
Order of Precedence for Non-refundable Tax Credits.....	21
How Payments Are Applied to Offset Debt	22
Canada Pension Plan Changes.....	23
Old Age Security (OAS) Pension.....	24
Benefits Payment Dates.....	25
Moving Expenses - Checklist.....	26
Capital vs. Current Expense - Checklist.....	27
Dealing with CRA.....	28
ReFILE - Overview	28
CRA Review Process - Overview.....	29
List of CRA Services Available for Representatives of Individuals	33
CRA Processing Standards.....	34
Notice of Objection - Overview.....	36
CRA Contact Details.....	37
Important Phone Numbers	37
Interactive Voice Responses (IVR) Shortcuts	38
EFile Helpdesk - General	40
EFile Helpdesk – Trust Returns.....	41
EFile Helpdesk – Corporate Internet Filing.....	42
CRA Office Locations (by province, west to east)	43
CRA Prescribed Rates.....	46
CRA Penalties – Personal Tax Returns.....	46
Prescribed Interest Rates.....	46
Automobile Deduction Limits and Expense Benefit Rates	47
Income Tax Rates and Brackets (Tax Year 2023).....	48
Indexed Personal Income Tax and Benefit Amounts.....	49
Registered Retirement Income Fund (RRIF) Withdrawal Rates	54
T-Slips	55
NR4 Statement of Amounts Paid or Credited to Non-Residents of Canada	55
NR4OAS Statement of Old Age Security Pension Paid or Credited to Non-Residents of Canada.....	57

RC62 Universal Child Care Benefit Statement.....	58
RC210 Canada Workers Benefit Advance Payments Statement	58
T3 Statement of Trust Income Allocations and Designations.....	58
T4 Statement of Remuneration Paid	60
T4A Statement of Pension, Retirement, Annuity and Other Income.....	63
T4A-NR Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada.....	67
T4A (OAS) Statement of Old Age Security	68
T4A(P) Statement of Canada Pension Plan Benefits	68
T4A-RCA Statement of Distributions from a Retirement Compensation Arrangement	69
T4E Statement of Employment Insurance and Other Benefits	70
T4FHSA First Home Savings Account Statement (NEW).....	71
T4PS Statement of Employee Profit-Sharing Plan Allocations and Payments.....	72
T4RIF Statement of Income From a Registered Retirement Income Fund	73
T4RSP Statement of RRSP Income	74
T5 Statement of Investment Income	75
T10 Pension Adjustment Reversal (PAR) or Pension Adjustment Correction (PAC).....	76
T101 Statement of Resource Expenses.....	77
T1204 Government Service Contract Payments.....	78
T2202 Tuition and Enrolment Certificate	78
T5006 Statement of Registered Labour-Sponsored Venture Capital Corporation Class A Shares.....	80
T5007 Statement of Benefits	81
T5008 Statement of Securities Transactions.....	81
T5013 Statement of Partnership Income	83
T5018 Statement of Contract Payments	89
Index.....	91

Updates for 2024

Overview

The tax preparation business has changed significantly, even over the past 10 years. Many new digital improvements and new features have emerged, including the use of AFR, the ability to efile previous years' returns, the use of AFR to previous years, ReFILE, uploading documents, etc. All those changes are due in part to suggestions put forward by you and subsequently promoted by the EFile Association of Canada to senior management of the CRA. Thank you all for your input.

Notwithstanding the gains, much work remains. Of note; a dedicated phone line for tax preparers, providing access directly to experienced Tier 2 agents. We have suggested to CRA that they repurpose the EFile Helpdesk to allow for this. In brief, our suggestion to CRA is to broaden a network that already exists: expand the services available through the EFile Helpdesk to include Tier 2 agents that have access to taxpayer information. The IRS Practitioners Priority Service phone line works in a similar way.

Alternatively, until a dedicated phone line can be put in place, we proposed to the CRA that they modify the current general enquiries phone system so that EFilers can bypass the busy signal and go directly to a Tier 2 agent. This could be accomplished with the use of a unique code provided to EFilers; one that could be provided as part of our daily MFA process.

Our efforts over the previous two years to defer the mandatory electronic issuance of Notices of Assessment or Reassessment has paid off. As noted in our November 2023 *IMPACT* Newsletter, the initiative to have the process be mandatory has been abandoned by the CRA. The proposed process would have been a significant (and costly) administrative burden for many tax preparers.

Much has also changed in the past year in the world of taxes, and a great deal of the change was automatic in nature due to heightened inflation. Interest penalties have increased significantly. The interest rate charged by CRA on overdue taxes, Canada Pension Plan contributions and employment insurance premiums is set at 10% for Q1-2024 (doubled from the 5% charged during Q1-2022). Why such a big increase? The prescribed rate is calculated based on the average of three-month Canada Treasury Bills for the first month of the preceding quarter, rounded up to the next highest percentage point. As inflation increased, so did T-Bill rates, and prescribed rates followed.

The impact of inflation can also be seen in other values that are indexed to inflation: namely tax brackets.

Every year, tax brackets and credits are indexed to inflation. The good news? The increase for your 2023 tax return is 6.3 per cent (for 2024 it will be 4.7 per cent) because inflation has been so high. This means that the tax-free basic personal amount has risen to a maximum of \$15,000 for 2023 (\$15,705 for 2024).



All the changes to various tax and benefit rates caused by inflation will undoubtedly come up in your discussion with clients. Be in the know with your clients and stay current with the Bank of Canada monetary policy announcement. Listed below are the eight scheduled dates when the Bank of Canada will announce the setting for the overnight rate target. The overnight rate is tied to the prime rate, which affects borrowing rates for consumers. With the eventual taming of inflation, we will see a lessening of tight monetary policy, which will eventually lead to lower T-Bill rates, which will lessen CRA's prescribed rates.

Bank of Canada Interest Rate Announcement Dates for 2024	
Wed, January 24 th	Wed, July 24 th
Wed, March 6 th	Wed, September 4 th
Wed, April 10 th	Wed, October 23 rd
Wed, June 5 th	Wed, December 11 th

Lastly, automatic tax filing was introduced in the 2023 federal budget. In the coming months, the CRA was expected to pilot a new automatic filing service intended to help vulnerable Canadians receive benefits beginning in 2024. A spokesperson for the CRA confirmed in December 2023 that it intends to move forward with the automatic tax filing initiative but did not indicate whether the pilot project would be ready in time for the 2023 tax filing season. See our July 2023 IMPACT Newsletter (#87) for a full analysis of the limitations of automatic tax filing in Canada.

Important Dates

The annual interruption of services for system maintenance and reopening dates are below.

System	Closes	Re-opens
T1 - EFILE / ReFILE service	Friday January 26	Monday February 19
T1134 / T1135 web services	Friday January 26	Monday February 19
T3 EFILE / T1135 T3 web service	Friday January 19	Monday February 19
Efiling of requests to authorize or cancel a representative / AFR	Friday February 2	Monday February 5
Note: You must use the 2022 version of tax software to electronically submit 2022 requests for authorizing or cancelling a representative until Friday, February 2, 2024. When the service re-opens on Monday, February 5, 2024, the system will only accept the signature page format available in the 2023 version of tax software.		
Register for EFILE service / EFILE Yearly Renewal service / EFILE Account Maintenance service	No interruption in service	

Filing Deadlines for Tax Year 2023

T1 - Due Tuesday April 30, 2024.

If you owe money to the CRA, your payment is considered on time if the CRA receives it, or a Canadian financial institution processes it, on or before April 30, 2024.



T1 Self-Employed - Due by Tuesday June 17, 2024.

Since June 15, 2024, falls on a Saturday, a return is considered filed on time if the CRA receives it, or it is postmarked, on or before Tuesday June 17, 2024, for both the self-employed taxpayer and their spouse or common-law partner. Any amounts due must be paid by Tuesday April 30, 2024, to avoid interest charges.

T1 Final

If the death occurred between January 1 and October 31 inclusive, the due date for the final return is April 30 of the following year. If the death occurred between November 1 and December 31 inclusive, the due date for the final return is 6 months after the date of death.

T2 - Due no later than 6 months after the end of each tax year. The tax year of a corporation is its fiscal period. When the corporation's tax year ends on the last day of a month, file the return by the last day of the sixth month after the end of the tax year. When the last day of the tax year is not the last day of a month, file the return by the same day of the sixth month after the end of the tax year.

T3 - Due 90 days after the trust's tax year-end. Any balance due should be paid no later than 90 days after the trust's tax year-end.

Changes for 2024

T4 Statement of Remuneration Paid

Three new boxes have been added to the T4 slip. Two boxes are for the "second stage" CPP contribution. Box 16A – Employee's second CPP contribution and Box 17A – Employee's second QPP contribution. A new Box 45 – Employer-offered dental benefits has also been added.

T4FHSA First Home Savings Account Statement

Starting this year, FHSA holders will receive a consolidated T4FHSA tax slip, which includes contributions, qualifying withdrawals, taxable withdrawals, income tax deducted and several other amounts for the program.

RC210 Canada Workers Benefit Advance Payments Statement

A new Box 11 - Total Advanced Canada workers benefit disability supplement has been added. This is the total Advanced Canada workers benefit that was issued for the disability supplement portion of the benefit shown on the statement. Enter the amount on line 38122 of Schedule 6 (Schedule 6 has also been modified for the change).

T4A Statement of Pension, Retirement, Annuity, and Other Income

A new Box 015 – Payer-offered dental benefits has been added.

Home Office Expenses for Employees

The CRA has updated Form T2200 Declaration of Conditions of Employment for the 2023 tax year. The updated form will be released at the end of January 2024 and has been redesigned to be easier to complete.

Eligible employees who want to claim home office expenses for 2023 must use the detailed method and have a completed Form T2200 signed by their employer. The temporary flat rate method introduced during the COVID-19 pandemic does not apply to the 2023 tax year. The temporary flat rate method was only available for three tax years (2020, 2021 and 2022).

Tradesperson Expenses

Tradespeople who pay for their own tools can claim up to \$1,000 (up from \$500) in tool expenses for 2023 and later years.

Prior to tax year 2023, the CRA allowed tradespeople a maximum deduction of \$500. Beginning in tax year 2023, the maximum deduction is \$1,000. Use Form T777 Statement of Employment Expenses to calculate the claim, which is then entered as an employment expense on line 22900.

A tradesperson is defined by CRA as "any person engaged in an occupation that demands a certain level of skill may be considered a tradesperson for purposes of the deduction, whether the person is registered or not". Examples of a tradesperson include hairdresser, cook, plumber, electrician, mechanic, or apprentice tradesperson, etc.

Eligible tools that are purchased in the taxation year in order to earn employment income may be deducted. The employer must certify (using form T2200 Declaration of Conditions of Employment) that the tools were required for work.

The deduction is for the remaining cost of tools and equipment purchased for work, after first reducing the expenses by an amount that is indexed annually. For the 2023 tax year, the reduction amount is \$1,368. For example, \$2,368 or more of eligible expenses in 2023 will result in the maximum deduction of \$1,000. For prior years' thresholds, see the Indexed Personal Income Tax and Benefit Amounts page in this Guidebook.

An eligible tool is a tool (including equipment such as a toolbox) that meets all of the following conditions:

- you bought the tool to use in your job as an apprentice mechanic and it was not used for any purpose before you bought it.
- the tool is certified by your employer as being necessary for you to provide as a condition of, and for use in, your job as an apprentice mechanic.
- the tool is not an electronic communication device (like a cell phone) or electronic data processing equipment (unless the device or equipment can be used only for the purpose of measuring, locating or calculating).

The total cost of eligible new tools cannot exceed the total of the employment income earned as a tradesperson and any apprenticeship grants received to acquire the tools, which are required to be included in income.

TFSA Amount Increased

The TFSA dollar limit is increased by \$500 to \$7,000 for 2024. Contributions to a TFSA can be made in cash or in-kind (e.g.: transfer securities from a non-registered account) to the TFSA, as long as the property is a qualified investment. In-kind transfers are considered deemed dispositions at the fair market value (FMV) at the time of the contribution and as such may trigger tax.

New Second Earnings Ceiling for CPP Contributions

Starting in 2024, a **second Canada Pension Plan (CPP) earnings ceiling of \$73,200** will be used to determine additional CPP contributions, known officially as the “year’s additional maximum pensionable earnings”. As a result, earnings between YMPE (\$68,500) and the YAMPE (\$73,200) will be subject to a second tranche of CPP contributions. See CPP Changes in this Guidebook for more detail.

Revised Alternative Minimum Tax (AMT)

In its 2023 budget, the federal government proposed increasing the alternative minimum tax (AMT) to 20.5% from 15%, while also increasing the AMT exemption to \$173,205 for 2024, up from the previous \$40,000. Although enabling legislation for the revised AMT was not included in Bill C-59, the effective date under draft legislation released on August 4, 2023, is January 1, 2024.

Digital Enhancements

EFILE of T1 Return Expanded (now current year + previous 6 years)

Ability to EFile previous year T1 returns is expanded by one year to allow for seven years (current year plus previous six years). The additional year added to previous years’ filings will increase by one year every year until a full 10 years’ worth of previous returns can be efiled. Eventually it will be current year and previous 10 years, with 2017 as the anchor year until a full 10 years is reached.

Note that EFILE error codes change over time. An error code may not be valid for all seven years and may only be valid for some years. The year or years the error code applies are listed in CRA’s RC4018 Electronic Filers Manual for Income Tax and Benefit Returns available in the Library section of our website (efile.ca).

ReFILE of T1 Returns Expanded (now current year + previous 4 years)

The ReFILE service is available for 2019 to 2023. ReFILE transmissions for the 2017 and/or 2018 tax year are not accepted.

New feature in ReFILE:

- CRA has improved ReFILE to include questions and messages when additional information is needed, errors are detected, or supporting documentation is needed to finalize the ReFILE request;
- you can carry-back amounts such as capital or non-capital losses;

- you can split pension income. Note that both the transferring spouse or common-law partner and the receiving spouse or common-law partner must ask for an adjustment if the elected split-pension amount was not previously claimed, before a request can be allowed.

AFR Expanded (now current year + previous 7 years)

AFR data from previous years is expanded by one year to allow for eight years (current year plus previous seven years). Tax preparers are reminded that it can be a long process for some tax slips to be posted to AFR. For instance, in 2023, CRA advised that some receipts for RRSP and PRPP contributions made in the first 60 days of 2023 would not be available until May 2023.

Note that AFR also includes the following indicators:

- Canadian Emergency Benefit debt indicator;
- Correspondence preference indicator (electronic or paper);
- Uncashed cheque indicator;
- Business Investment Losses indicator; and
- My Account/My Business Account indicator.

The addition of the My Account/My Business Account indicator in AFR is part of CRA's strategy to eliminate most paper-based mail issued by the CRA and have taxpayers become accustomed to using the online platforms to receive all communications from the CRA.

Summary of Available Filing Methods

Tax Year =>	2016	2017	2018	2019	2020	2021	2022	2023
T1 EFILE		✓	✓	✓	✓	✓	✓	✓
ReFILE				✓	✓	✓	✓	✓
AFR	✓	✓	✓	✓	✓	✓	✓	✓
T3 EFILE						✓	✓	✓
Change My Return	Online adjustment requests accepted for the 10 previous calendar years (via RAC).							

Electronic Signatures for Discounters

Electronic Signatures for Discounters is expected to be available in February 2024 for forms RC71 Statement of Discounting Transaction and RC72 Notice of the Actual Amount of the Refund of Tax. Final confirmation was not provided by the CRA at time of publishing.

List of EFile Eligible T3 Returns Expanded

T3 returns eligible for EFile is expanding and it is expected that many more types of T3 returns will be added in the future as EFile exclusions for the remaining T3s are removed.

T3s eligible for Efile include:

- T3RET – T3 Trust Income Tax and Information Return;
- T3ATH-IND – Amateur Athlete Trust Income Tax Return;
- T3M – Environmental Trust Income Tax Return;
- T3S – Supplementary Unemployment Benefit Plan Income Tax Return;
- T3D – Income Tax Return for Deferred Profit Sharing Plan (DPSP) or Revoked DPSP;

- T3P – Employees' Pension Plan Income Tax Return;
- T3RI – Registered Investment Income Tax Return;
- T3GR – Group Income Tax and Information Return for RRSP, RRIF, RESP, or RDSP Trusts;
- T1061 – Canadian Amateur Athletic Trust Group Information Return;
- T3PRP – T3 Pooled Registered Pension Plan Tax Return;
- T2000 – Calculation of Tax on Agreements to Acquire Shares (Section 207.1(5) of the ITA);
- T3RCA - Retirement Compensation Arrangement (RCA) Part XI.3 Tax Return;
- Section 216 Returns;
- Schedule 15 – Beneficial Ownership Information of a Trust for a tax year ending after Dec.30, 2023;
- Filing of an additional prior year return.

Progress Tracker Expanded

Progress Tracker was introduced in 2022 in part because of efforts made by the EFile Association of Canada on behalf of our members. We believe it is a valuable addition to CRA's digital offerings. Progress Tracker will continue to expand, and more files will be added in the future.

Progress Tracker indicates when a file was received by CRA and its status in the processing cycle. While it will not change the processing timelines, it will at least provide easy access to information as to where a file is in the system. Note that only files that are in progress or that have been completed in the past 30 days will be displayed.

Progress Tracker can be accessed via RAC or My Account/My Business Account. The availability of Progress Tracker via My Account/My Business Account is another nudge to leverage the use of CRA's online platforms by tax preparers and taxpayers.

Files that can be tracked in My Account:

- T1 tax returns;
- T1 Initial Assessment (IA) indicates first return has been received, but it has not been assessed;
- T1 tax adjustment requests (T1ADJ). Note that adjustments appear in Progress Tracker irrespective of method filed (online or paper);
- Canada child benefit (CCB) applications;
- Disability tax credit (DTC) applications;
- Requests for relief of penalties and interest;
- Objections.

Files that can be tracked in My Business Account:

- Application for registration as a charity or registered Canadian amateur athletic association;
- Registered charity information return;
- Objections;
- Requests for relief of penalties and interest;
- T2 corporate tax returns;
- T2 corporate tax adjustments requests.

Possible file status updates in Progress Tracker include:

- Received - indicates that CRA has received the return/request but has not assessed it yet.

- In progress - indicates that CRA has received the return/request, and it is being reviewed.
- Screening complete - for objection requests, this status indicates that the initial screening is complete, and indicates if your objection has a low, medium, or high level of complexity (to which you can apply the appropriate CRA service standard timeline).
- Review in process - the objection has been assigned to an Appeals Officer.
- Information requested - indicates that CRA has asked you to provide them with additional information in order to complete the review. This will result in a revised target completion date. The target completion date shown is based on CRA's published service standards and indicates the date by which CRA expects to have completed processing of your file.
- Completed - indicates that the return/request has been completed.

Enhanced Taxpayer Self Service Options

These options will greatly reduce the need for taxpayers and representatives to contact the CRA.

- The "Unallocated payment(s)" section is now available on the "Accounts and payments" page in My Account.
- A "Transfer a credit" button is available to transfer unallocated payments to a tax balance owing or to a current year instalment, in real time.
- A new "Proceed to Pay" button has been added to the "Benefits and credits" page of My Account to provide users with the ability to pay any outstanding benefit debt. The "Proceed to Pay" button will appear for each benefit with a total amount owing.

Submit Documents Update

A new picklist selection was added for representatives to submit multiple taxpayer relief requests through Submit Documents via RAC or My Account/My Business Account.

Enhanced Authentication for CRA's Digital Services

In October 2023, the CRA began implementing enhancements to improve online security for taxpayers and representatives, as well as reduce the number of users who become locked out of their accounts. The changes apply to My Account, My Business Account, and Represent a Client.

Credential Reduction Initiative

New users will only be able to register for one credential (a CRA user ID and password or Sign-In Partner) to access all their CRA online accounts. Existing users with multiple credentials can continue to use them and will not be impacted by this change. An existing credential will only be removed if a user revokes it themselves.

Although new users will only be able to register for one credential, some will also be able to enroll with a provincial partner (e.g. BC Services Card or Alberta.ca Account) for My Account only.

New Registration and Authentication Requirement

In addition to the existing shared secrets that users must provide to CRA to validate their identity during registration (shared secrets include: SIN, date of birth, current postal code, and an amount entered on one of their income tax and benefit returns), the CRA will also require users to provide line 15000 (gross income) from their most recent income tax return.



Changes That Will Reduce Locked Accounts

The CRA will also be implementing changes to lessen the number of users who become locked out of their accounts:

- When signing in to the CRA's sign-in services, users will be able to click a new "eye" icon to unmask their password;
- When enrolling in Multi-factor Authentication (MFA), users will be able to self-correct their information;
- When entering the MFA one-time passcode, an entry error will no longer mean a lockout.

Ongoing Efforts of the EFILE Association of Canada

We make many suggestions to the CRA. They are mostly gleaned from our annual EAC Survey of Efilers sent to all members of the EFile Association of Canada each summer. Thank you for your input.

While we have many "files" on the go, a few of them are bigger picture requests. One of the requests that we simply will not relent on is the creation of a dedicated phone line for tax preparers. Not to be confused with the Dedicated Telephone Service (which assists with interpretive income tax questions) or the EFile Helpdesk (which assists with technical issues), this is the creation of a direct access phone line, available only to Efilers, where tax preparers can speak directly to a Tier 2 agent who has access to taxpayer files. Imagine, timely access to help when we need it from experienced and knowledgeable CRA agents.

In brief, our suggestions to CRA are (1) re-tool the EFile Helpdesk to expand the services available to include Tier 2 agents that have access to taxpayer information, or (2) that they provide a unique numeric code to tax preparers that allows them to bypass the queue on the GE Line and go directly to a Tier 2 agent when calling the CRA. The code can be delivered the same way the current MFA code is sent, via text. We continue to push.

The issue of correspondence to taxpayers that is digital by default is another file in progress. The CRA was looking to implement it for all taxpayers, shifting the onus of providing an NOA to taxpayers onto Efilers. Our work highlighting the pitfalls of the process as designed by CRA paid off. The idea was shelved. However, they are going forward with a digital by default protocol on the business side.

Allowing businesses to opt out of a digital by default system is critical, so that tax preparers are not forced into a position of receiving mail on behalf of clients. CRA is aware that an opt-out option at the time of the authorization is required and has indicated that Business taxpayers will be able to "opt-out" and request that paper statements be restored. The CRA will review these requests and reactivate paper mail as long as the mailing address is kept current (undeliverable mail is one of the key drivers of the push to digital correspondence as a very large amount of correspondence is returned to the CRA as undeliverable).

Although CRA had initially planned for a May 2024 launch, the change in method of correspondence for business has been postponed until May 2025. Expect CRA to make announcements on this matter later in the year.

Reminders and Checklists

Form T183

Form T183 Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return must be completed in duplicate with Part F – Declaration and Authorization signed by the taxpayer or the person who is required to file the return under the ITA before the return is electronically transmitted. The form is year specific and only the current year version is acceptable to CRA. The T183 can have a wet signature or a digital one. The CRA accepts an electronic signature if it is applied in accordance with the guidance specified by the CRA. See Electronic Signatures - Required Processes below for more detail.

Note: A signature by someone other than the taxpayer, the trustee, or the legal representative, is acceptable as long as an applicable power of attorney (POA) exists. If a POA exists, a copy must be retained with the T183 for at least six years following the date the return was filed.

The entries on the T183 must accurately reflect the entries on the electronic return. If the return is not accepted as originally transmitted, and the changes required for retransmission alter the refund or balance owing by more than \$300, a new T183 must be completed and signed by the client.

Retention of documents

As required by subsection 150.1(4) of the ITA, both you and your client must keep a copy of the completed and signed T183. Written permission is required for you or your client to destroy the T183 before the six-year period has expired.

EFilers can keep a scanned version of the original T183 signed by the taxpayer. If you choose to retain scanned versions of the form, they must adhere to the requirements of Section 230 of the ITA by ensuring a minimum level of resolution in an electronically readable format, as the scanned version is considered a "record". Efilers must ensure that the manner of storage does not in any way change the information contained in the signed version of the T183 provided by the taxpayer.

Electronic Signatures - Required Processes

We often receive inquiries from tax preparers regarding the use of electronic signatures. The CRA's current administrative policy on electronic signatures is as below.

In order for the CRA to accept the use of electronic signatures between third parties for forms approved for electronic filing, it is expected that identity verification has been performed by the party receiving the signed form and the electronic signature that is incorporated in, attached to or associated with the form must satisfy the following conditions:



- if the electronic signature is applied to the form in person by the individual, it is applied in the presence of the other party using methods such as a stylus or finger on a tablet; and
- if the electronic signature is not applied to the form in person by the individual, it is either
 - i. applied to the form that is then sent to the other party using the electronic address most recently provided to the other party for that purpose; or
 - ii. applied to the form that is then sent to the other party through an access controlled, secured electronic location, such as a secure website, that is accessible to the individual only because the other party has made that location known and granted access to the individual.

Represent a Client (RAC) Service

The Represent a Client (RAC) service allows representatives to validate and register themselves online. Once registered, they can be authorized by individuals or businesses to access their tax information online. Any business or person that manages the accounts of individuals and/or businesses, including employees who manage the accounts of the business they work for, can use RAC. Once you have a RepID, give your RepID to your clients so they can authorize you as their representative to access their tax information online.

How to register for RAC

1. Go to Represent a Client on CRA website.
2. Create a CRA user ID and password or login with a Sign-in Partner.
3. Register your business using your Business Number (BN), yourself and receive a representative identifier (RepID), or a group and receive a group identifier (GroupID).

Once you are registered, give your BN, RepID or GroupID to individuals, businesses, or your employer so they can authorize you. After you are authorized, you can access information and services on behalf of individuals, businesses, or your employer.

Associate your employees' RepID's to your business

You need to associate your employees' RepID's to your business using RAC. In order to do this, they will first need to register for a RepID through the "Register yourself" link on the Represent a Client welcome page. Once this is done, all employees associated to your business will have online access to your clients' tax information.

Once you have your employee's RepID:

- log in to the service;
- select "Review and update";
- select "Manage employees' access";
- select "Associate employees" and complete the association by entering your employee's RepID.

Administrator role

An administrator is useful in a business with many employees. Associating employees and managing them for this service can be delegated to one (or more) administrators so that the task does not have to be performed only by the business owner.

Managing employees' access through Junior and Senior Representative designation

A business that is granted level 2 authorization can internally manage its employees' access using the junior and senior representative functions. A junior representative is limited to level 1 (view only) authorization, while a senior representative has level 2 (view and request changes) authorization.

Managing Authorization Privileges Within RAC

Functions that different individuals can perform within RAC					
Option	Owner	Administrator Level		Representative Level	
		Senior	Junior	Senior	Junior
Associate representatives	Yes	Yes	Yes	No	No
Associate Senior and Junior Administrators	Yes	Yes	No	No	No
Assign employee privileges	Yes	Yes	No	No	No
View list of employees	Yes	Yes	Yes	No	No
Modify employee associations	Yes	Yes	Yes	No	No
View employee activity	Yes	Yes	No	No	No
Disassociate an employee	Yes	Yes	Yes	No	No
Re-associate an employee	Yes	Yes	Yes	No	No
Delete employee association	Yes	Yes	Yes	No	No
* View and download list of clients for the business	Yes	Yes	Only if <i>Manage clients</i> privilege is assigned	Only if <i>Manage clients</i> privilege is assigned	Only if <i>Manage clients</i> privilege is assigned
Create and manage groups	Yes	Yes	No	No	No
View and update the business registration information	Yes	Yes	No	No	No
Cancel your business registration for this service	Yes	No	No	No	No
Suspend your business registration for this service	Yes	No	No	No	No
Unsuspend the registration of your business for this service	Yes	No	No	No	No
* Authorization request	Yes	Yes	Only if <i>Manage business clients</i> privilege is assigned	Only if <i>Manage business clients</i> privilege is assigned	Only if <i>Manage business clients</i> privilege is assigned
* Delete Authorization	Yes	Yes	Only if <i>Manage clients</i> privilege is assigned	Only if <i>Manage clients</i> privilege is assigned	Only if <i>Manage clients</i> privilege is assigned
Manage online mail	Yes	Yes	No	No	No
Access mail	Yes	Yes	Only if <i>Manage access mail</i> privilege is assigned	Only if <i>When Manage access mail</i> privilege is assigned	Only if <i>Manage access mail</i> privilege is assigned

* See next page



*** Manage business clients privilege:**

The **Manage business clients** privilege groups these three permissions:

- View and download list of clients for the business;
- Authorization request;
- Delete Authorization.

The privilege can be assigned to a representative in any role.

*** Manage individual clients privilege:**

The **Manage individual clients** privilege groups these two permissions:

- View and download list of clients for the business;
- Delete Authorization.

The privilege can be assigned to a representative in any role.

Note: Where these privileges are assigned to an employee, they will have the ability to perform all of the permissions grouped under that privilege.

Responding to EFILE Error Codes

To avoid errors when Efiling a tax return, review the data before it is transmitted to ensure that the record is correct. Pay particular attention to the list of common errors, most of which fall under the taxpayer identification section and/or format type of errors (see Common Reasons for Rejected Returns by EFILE Error Code provided in this Guidebook).

Unless otherwise stated, a tax return can be retransmitted once errors have been corrected. Unless error codes 78 and/or 81 are present, the document control number should remain the same when retransmitting a previously non-accepted record.

If you encounter an error condition that you cannot resolve, or if you need assistance fixing and retransmitting the tax return, call the EFile Helpdesk of your local tax centre. Prior to calling the EFile Helpdesk, make certain to have all the information concerning the applicable error code available.

Keep in mind that Error Codes change over time. An error code may not be valid for all seven years and may only be valid for some years. The year or years the error code applies are listed in CRA's RC4018 Electronic Filers Manual for Income Tax and Benefit Returns available in the Library section of our website (efile.ca).

Common Reasons for Rejected Returns by EFILE Error Code

80% of rejected returns are for the reasons listed below.

Error Code	Reason	How to fix the error
43	Last name does not agree with CRA's records.	Verify that you have the correct SIN and name for your client. If the information you entered is correct and a name change is required, enter 2 for the change of name indicator. Otherwise correct the name and re-send.
78	Document Control Number has already been used on an accepted EFILE return.	The return has already been filed. You cannot resend the return. Prior to contacting the EFile Helpdesk, make sure that rejection is not caused by overridden data.
40	Date of birth does not agree with CRA's records.	Confirm the date of birth with your client. Verify the name and SIN to ensure that they belong to the taxpayer. If the date entered is correct, your client should contact the local TSO to resolve the discrepancy.
57	Entry for the city is not located on the CRA's city name database.	Check the entry and correct any errors. Contact your EFile Helpdesk for assistance if required.
72	City and/or province is not compatible with the postal code.	Check the postal code entry against other client documents (e.g. driver's licence or bank statement).
2197	Field 208 (RRSP/PRPP deduction) exceeds unused RRSP/PRPP contributions.	Field 208 (RRSP/PRPP deduction) exceeds the unused RRSP/PRPP contributions available from previous years plus field 245 (RRSP/SPP/PRPP contributions) minus field 246 (contributions designated as a repayment under the HBP) minus field 262 (contributions designated as a repayment under the LLP). Contact the EFile Helpdesk and ask that it be adjusted.
22	Bankruptcy status does not agree with CRA's records.	According to CRA records, this taxpayer was bankrupt last year or is currently in bankruptcy status. This taxpayer's tax return for the period from January 1 to the date before the assignment is the only return eligible for EFILE. However, the return must be filed by the taxpayer's trustee.
2252	Field 246 repayment under HBP is less than the minimum repayment required.	Field 246 on the Schedule 7 and/or field 5883 on the Form RC383 for contributions designated as a repayment under the HBP cannot be less than the minimum repayment required. Where the client has elected to include the funds withdrawn into income at field 129, enter the HBP participant repayment amount at field 5508.
2073	Banking information for direct deposit is not valid.	When entering a bank account number do not key dashes, leave spaces between numbers or pad the entry with zeroes that do not appear in the actual bank account number. If the bank account number exceeds 12 digits, your client is not eligible for direct deposit.

Common Adjustments made by CRA (and how to prevent them)

The CRA's Review Programs provide information on common errors they encounter which often lead to CRA making changes to a tax return.

One of the most common reasons for an adjustment by CRA is that they did not receive a reply to mail sent to the taxpayer. This is sometimes caused by CRA having an incorrect address on file for the taxpayer. It is important to always revalidate a client's address when preparing their tax return and remind clients to open mail from the CRA.

Other reasons for CRA making changes include:

- documents sent to CRA in a language other than English or French;
- incomplete tax returns mostly due to missing T slips; and
- claims for Moving Expenses when not all eligibility criteria are met (see Moving Expenses – Checklist provided in this guidebook).

Other common reasons for CRA adjustments with error details are below:

Ineligible items often claimed on Line 23200 - Other Deductions

- Examples of items that are claimed in this line but are disallowed include funeral expenses, wedding expenses, loans to family members, and a loss on the sale of a home.

Northern Residents Deductions - Line 25500

- When completing Form T2222, Northern Residents Deductions, you must clearly indicate the full address where you resided in a prescribed zone and not simply a post office box number.
- You cannot claim the additional residency amount if another person has claimed the basic residency amount for the same period and dwelling.
- You do not need to send CRA detailed receipts for your meal and vehicle expenses if you are using the simplified method to calculate your meals and vehicle expenses.

Amount for an eligible dependant - Line 30400

- If you claim this amount for a child over 18 years of age, they must be dependent on you because of an impairment in their physical or mental functions. CRA may ask for a signed statement from a medical practitioner showing when the impairment began and what the duration of the impairment is expected to be. You do not need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specific period.



Tuition fees - Line 32000 of Schedule 11

- Schedule 11, Tuition, Education, and Textbook Amounts, has to be sent with the student's return and not with the return of any individual designated by the student to claim the transfer of tuition, education, and textbook amounts.
- The tuition receipt issued by the educational institution has to clearly show the name and academic level of the course or program, otherwise your claim may be disallowed.
- You have to claim a deduction for tuition fees based on the calendar year, not the academic year.
- Fees that were reimbursed to you or to a parent or spouse or common-law partner on your behalf cannot be claimed unless the reimbursed amount is included in income. Only the eligible tuition fees minus the amount received as a tuition reimbursement can be deducted.
- If CRA asks for supporting documents, make sure you send the official receipt issued by the educational institution.
- The maximum amount that can be transferred from each child is \$5,000 minus the amounts the student needs to use, even if there is still an unclaimed part. Tuition, education, and textbook amounts that the student carried forward from a previous year cannot be transferred.
- The student must complete page 2 of the T2202 form to indicate the transfer amount.

Medical expenses - Lines 33099 and 33199 of the return

- Make sure receipts are dated, marked "paid", and clearly show the reason for the payment, the name of the patient for whom the payment was made, and if applicable, the medical practitioner who prescribed the purchase or gave the service.
- Amounts paid for over-the-counter products such as vitamins and supplements cannot be claimed as medical expenses on your tax return, even if they were prescribed by a medical practitioner and recorded by a pharmacist.
- You cannot include medical expenses for which you were or will be reimbursed.

Property tax or rent paid in Ontario - Part A, Amount paid for principal residence, of Form ON-BEN

- Rent does not include condominium fees, board (for example, meals, cleaning, laundry), or utility charges (for example, water, electricity, or parking) that you paid, unless these charges are included as part of rent in your rental agreement.
- Property tax does not include amounts billed to you by the municipality in the form of user charges (for example, water), common expenses incurred by you if you were a condominium owner, or any property tax interest or penalty that you paid in the year.
- If you shared a principal residence with one or more persons other than your spouse or common-law partner, only enter your share of the rent or property tax you paid for the year.
- If CRA asks for supporting documents, make sure the official receipts show "paid." Copies of lease agreements are not accepted as rent receipts.

Order of Precedence for Non-refundable Tax Credits

It is important to understand the order of precedence for non-refundable tax credits, as some credits must be used prior to other credits. To manage the use of tax credits the CRA imposes an order of precedence when using certain tax credits. This order applies even though the non-refundable tax credits have different carry forward provisions.

This can have an impact from a tax planning perspective. It implies, for example, that you cannot increase your tuition carry-forward by using medical or donation credits.

Non-refundable tax credits must be claimed in the following order:

- ✓ Personal amounts on lines 30000, 30300, 30400, 30425, 30450 and 30500
- ✓ Age Amount
- ✓ CPP/QPP contributions
- ✓ EI Premiums
- ✓ Pension Income Amount
- ✓ Canada Employment Amount
- ✓ Adoption Expenses
- ✓ Public Transit passes
- ✓ Home Buyer's Amount
- ✓ Volunteer Firefighters
- ✓ Search and Rescue Volunteers
- ✓ Disability for self
- ✓ Disability for dependant
- ✓ Carried forward tuition for self
- ✓ Current tuition for self
- ✓ Current textbook and education amounts for self
- ✓ Tuition transferred from a child
- ✓ Amounts transferred from spouse
- ✓ Medical for self, spouse and dependant children
- ✓ Medical expenses for other dependants
- ✓ Donations
- ✓ Interest on Student Loans
- ✓ Dividend Tax Credit

Reference: ITA 118.61 and 118.92

How Payments Are Applied to Offset Debt

The CRA has resumed its activities aimed at offsetting taxpayers' debt. Offsetting involves proactively applying tax refunds and benefit payments (such as the GST/HST credit) to tax and other government debts owed to any federal, provincial, or territorial department, agency, or Crown corporation. When CRA sends benefit payments and T1 refunds to other government departments, these are referred to as "set-offs". The CRA informs the debtor that a set-off has been processed through their Notice of Assessment or Reassessment, or via a statement of account.

Note that a credit only becomes available for set-off action after debts the individual owes to the CRA have been paid. Once debts due to the CRA have been paid, the CRA will apply any remaining credit to a debt the individual owes under the Family Orders and Agreements Enforcement Assistance Act, if any. Any remaining credit will then be available for set-off purposes. Some credits are subject to a financial hardship test. Should the taxpayer's net family income fall below the established threshold, these credits will be paid to the individual rather than set-off.

The chart below outlines how government payments can be applied to specific debts.

How benefits and credits can be applied to your government debt					
Government debt	Credit from Individual tax return (2022 tax year)	Credit from Individual tax return (before 2022)	CRA's COVID-19 benefits (ex: CERB)	Child benefits: national, provincial, and territorial	CRA benefits and credits (ex: GST/HST credit)
Individual tax return (2022 tax year)	N/A	✓	X	X	✓
Individual tax return (before 2022)	✓	✓	X	X	✓
CRA's COVID-19 benefits (ex: CERB)	✓	✓	✓	X	✓
Child benefits: national, provincial, and territorial	✓	✓	X	✓	✓
CRA benefits and credits (ex: GST/HST credit)	✓	✓	X	X	✓
Family Orders and Agreements	✓	✓	X	X	✓
Other government debt ¹	✓	✓	X	X	✓

Footnote 1 - Other government debt includes debt associated with emergency benefits issued by Employment and Social Development Canada (ESDC). Many government partners inactivated their debt program for offsetting purposes during the pandemic, but they have slowly been reactivated. ESDC program debt was reactivated February 2022.

Canada Pension Plan Changes

In 2016, the federal government announced it would introduce enhancements to CPP that would eventually increase benefits to cover 33% of the annual eligible pensionable earnings (up from the current coverage of 25%). The public policy behind the change was to address longevity risk driven by longer life expectancy and concerns that too many Canadians are unprepared financially for retirement, particularly those without access to a registered pension plan scheme. Two changes to the CPP contribution rates were subsequently implemented.

The first change was an addition to the existing CPP Base contribution rate. Between 2019 and 2023, the total contribution rate on earnings up to the YMPE threshold increased annually. In 2023 the sum of the Base rate and "first additional contribution" levelled off at 5.95% and remains unchanged for 2024.

Starting this year, a new "second additional contribution", the CPP2 (or Tier2) contribution rate, is being phased in. This new rate applies to the Year's Additional Maximum Pensionable Earnings (YAMPE). The second additional contribution (CPP2) is on top of the CPP rate. The 2024 contribution rate for CPP2 is 4% on eligible income. It applies to earnings between the YMPE and YAMPE limits. The CPP2 contribution limit for 2024 is calculated as = (YAMPE Limit – YMPE Limit) x 4% = (\$73,200 - \$68,500) x 4% = \$188.

Tax Year	YMPE	CPP Base Rate	Employee / Employer Maximum	Self-Employed Maximum	YAMPE Upper Limit	CPP2 (Tier2) Rate	Employee / Employer Maximum (on CPP2)	Self-Employed Maximum (on CPP2)
2024	\$68,500	5.95%	\$3,867.50	\$7,735.00	\$73,200	4%	\$188	\$376
2023	\$66,600	5.95%	\$3,754.45	\$7,508.90	n/a	n/a	n/a	n/a

Notes:

- The CPP basic annual exemption remains unchanged at \$3,500.
- The employee contribution amount is calculated based on the pensionable earnings less the \$3,500 exemption.
- The employer contribution is equal to the employee contribution.
- A self-employed individual pays both the employee and employer contribution amounts (this equals 2x the employee amount). The maximum self-employed contribution in 2024 is \$8,111.00.
- The 2023 CPP Rate of 5.95% is the sum of two amounts. Each amount is treated differently for tax purposes. For tax year 2023, part 1 (the CPP Base amount = 4.95%) is the employee maximum for the non-refundable tax credit for CPP premiums. Part 2 is the additional contribution (the Enhanced CPP = 1.00%) and is permitted as a deduction from income, not as a tax credit.
- The employer portion of CPP contributions is tax-deductible for the employer.
- For a self-employed individual, half of their contributions are considered their employee portion, and the other half is their employer portion. Their employer portion is tax-deductible, as is the "additional contribution" part of their employee contribution.
- The Year's Additional Maximum Pensionable Earnings (YAMPE) begins in 2024. The YAMPE (the 2nd earnings ceiling) will be 107% x the YMPE. In 2025 and later years the YAMPE will be approximately 114% x the YMPE. If the result is not a multiple of \$100, the result is rounded down to the next multiple of \$100 below the result.
- The contribution amount (2nd additional contribution) is 4% of the difference between the YAMPE and the YMPE. Self-employed will pay 8%. The 2nd additional contribution is also deductible from income. Contributors whose income is more than the YAMPE are not required or permitted to make additional CPP contributions.

Old Age Security (OAS) Pension

Monthly Payments by Quarter	Maximum monthly payment amount	
	2024 (age 65 to 74)	2024 (age 75 and over)
1st	\$713.34	\$784.67
2nd	Indexed to the consumer price index	

The federal government introduced a 10% increase to regular, ongoing OAS payments effective July 1, 2022, for pensioners aged 75 or older as of June 2022. The 10% increase to the maximum OAS pension rate does not impact the GIS calculation.

Payment Dates

Payment dates below apply to the OAS, GIS, the Allowance and Allowance for the Survivor. If direct deposit is set up, payments are deposited into the account on the dates listed.

• January 29, 2024	• April 26, 2024	• July 29, 2024	• October 29, 2024
• February 27, 2024	• May 29, 2024	• August 28, 2024	• November 27, 2024
• March 26, 2024	• June 26, 2024	• September 25, 2024	• December 20, 2024

General Eligibility

The OAS pension amount is determined by how long you have lived in Canada after the age of 18. To receive the full OAS pension entitlement, a minimum residence period of 40 years after age 18 is required. Depending on the situation, partial entitlement may be pro-rated at 1/40 per year. A minimum residence period of 10 years after age 18 is required to receive a partial OAS pension.

OAS pension amounts are reviewed each year in January, April, July and October to ensure they reflect cost of living increases, as measured by the Consumer Price Index (CPI). Monthly payment rates increase if the cost of living goes up. Monthly payment rates do not decrease if the cost of living goes down.

Delaying OAS Pension

Individuals can defer receiving the OAS pension by up to five years past the age of eligibility, and subsequently receive a higher OAS pension. The monthly OAS pension is increased by 0.6% for every month it is delayed up to a maximum of a 36% increase at age 70. Increases are permanent to the recipient.

Increase in OAS if delayed by:	
One year	12 months x 0.6% = 7.2%
Two years	24 months x 0.6% = 14.4%
Three years	36 months x 0.6% = 21.6%
Four years	48 months x 0.6% = 28.8%
Five years	60 months x 0.6% = 36.0%

OAS Recovery Tax (a.k.a. OAS claw back)

The OAS pension is considered taxable income and is also subject to a 15% recovery tax if your individual net annual income is higher than the net world income threshold set for the year (\$86,912 for 2023). The full OAS pension is eliminated when net income reaches \$141,917 for pensioners aged 65 to 74 and \$147,418 for pensioners aged 75 or older. Net world income includes the OAS pension.



Benefits Payment Dates

Summary of payment dates for federal benefits and some provincial/territorial benefits. If direct deposit is set up, payments are deposited into the account on the dates listed.

Canada Pension Plan. Includes CPP retirement pension and disability, children's and survivor benefits. <ul style="list-style-type: none"> January 29, 2024 February 27, 2024 March 26, 2024 April 26, 2024 May 29, 2024 June 26, 2024 July 29, 2024 August 28, 2024 September 25, 2024 October 29, 2024 November 27, 2024 December 20, 2024 	Old Age Security. Includes OAS pension, Guaranteed Income Supplement, Allowance and Allowance for the Survivor. <ul style="list-style-type: none"> January 29, 2024 February 27, 2024 March 26, 2024 April 26, 2024 May 29, 2024 June 26, 2024 July 29, 2024 August 28, 2024 September 25, 2024 October 29, 2024 November 27, 2024 December 20, 2024 	GST/HST credit. Includes related provincial and territorial programs. <ul style="list-style-type: none"> January 5, 2024 April 5, 2024 July 5, 2024 October 4, 2024
Canada child benefit (CCB) Includes related provincial and territorial programs. <ul style="list-style-type: none"> January 19, 2024 February 20, 2024 March 20, 2024 April 19, 2024 May 17, 2024 June 20, 2024 July 19, 2024 August 20, 2024 September 20, 2024 October 18, 2024 November 20, 2024 December 13, 2024 	Ontario trillium benefit (OTB), Ontario energy and property tax credit (OEPTC), Northern Ontario energy credit (NOEC) and Ontario sales tax credit (OSTC). <ul style="list-style-type: none"> January 10, 2024 February 9, 2024 March 8, 2024 April 10, 2024 May 10, 2024 June 10, 2024 July 10, 2024 August 9, 2024 September 10, 2024 October 10, 2024 November 8, 2024 December 10, 2024 	Advanced Canada workers benefit (ACWB). <ul style="list-style-type: none"> January 12, 2024 July 12, 2024 October 11, 2024
Alberta child and family benefit (ACFB). <ul style="list-style-type: none"> February 27, 2024 May 27, 2024 August 27, 2024 November 27, 2024 	Veteran disability pension. <ul style="list-style-type: none"> January 30, 2024 February 28, 2024 March 27, 2024 April 29, 2024 May 30, 2024 June 27, 2024 July 30, 2024 August 29, 2024 September 26, 2024 October 30, 2024 November 28, 2024 December 23, 2024 	Climate action incentive basic amount and rural supplement for residents of AB, SK, MB, ON, NB, NS, PE and NL. <ul style="list-style-type: none"> January 15, 2024 April 15, 2024 July 15, 2024 October 15, 2024

Moving Expenses - Checklist

The taxpayer must have moved 40 kms or more, closer to the new place of employment. The taxpayer can claim moving expenses incurred to start a new job or for school. Expenses are claimed against income earned at the new location or against taxable scholarships for school at the new location. Any reimbursement provided reduces the amount of the claim for moving expenses.

Allowable Expenses:

- ✓ Transportation: including packing, in-transit storage, hauling, movers and insurance for household items, boats and/or trailers.
- ✓ Travel expenses: can claim vehicle expenses, meals and lodging for all members of the household for the move. Mileage and meals can be claimed using the simplified method or the detailed method. Must have receipts for hotels/motels during the move.
 - Meals
 - Simplified method (2023 rates): \$23.00 per person per meal to a maximum of \$69.00 per day per person (sales tax included). No receipts required.
 - Detailed method: Keep all receipts and claim the total spent for meals for the move.
 - Mileage
 - Simplified method: use the per/km rate for the province where travel began.
 - Detailed method: keep all expenses incurred for the vehicle during the move.
- Temporary Living Expenses: can claim temporary living expenses up to a maximum of 15 days for meals, and temporary lodging near the old and new home for all household members using the simplified or detailed method. Must have receipts for all detailed-method expenses and receipts must be kept for hotels/motels regardless of method used.
- Cost of cancelling the lease for the old home.
- Changing address on legal documents.
- Replacing driver's license and non-commercial permits (not including insurance).
- Utility hook-ups and disconnections.
- Cost of maintaining the old home, while vacant, until sold - mortgage interest, property taxes, utilities, heating and insurance premiums up to a maximum of \$5,000.
- Cost of selling the old home – advertising, notary or legal fees, commissions, and mortgage penalty for cancelling early.
- Cost of buying a new home if the old home was sold because of the move – including legal fees paid for the purchase of the new home, as well as any taxes paid (other than GST/HST for the transfer or registration of title to the new home).

Expenses not Allowed:

- Expenses to make home more saleable.
- Loss from sale of the old home.
- Mail forwarding (Canada Post).
- Travel expenses for job or house-hunting at the new location before the move.
- Values of items movers refuse to move: plants, frozen foods, ammo, paint and cleaning products.
- Expenses to clean or repair rented home.
- Mortgage insurance.

Capital vs. Current Expense - Checklist

A **current expense** is one that generally reoccurs after a short period. For example, the cost of painting the exterior of a wooden property is a current expense.

A **capital expense** generally gives a lasting benefit or advantage. For example, the cost of putting vinyl siding on the exterior walls of a wooden property is a capital expense.

Renovations and expenses that extend the useful life of your property or improve it beyond its original condition are usually capital expenses. However, an increase in a property's market value because of an expense is not a major factor in deciding whether the expense is capital or current. To decide whether an amount is a current expense or a capital expense, consider your answers to the questions below.

Criteria	Capital expenses	Current expenses
Does the expense provide a lasting benefit?	A capital expense generally gives a lasting benefit or advantage. For example, the cost of putting vinyl siding on the exterior walls of a wooden house is a capital expense. ¹	A current expense is one that usually recurs after a short period. For example, the cost of painting the exterior of a wooden house is a current expense.
Does the expense maintain or improve the property?	The cost of a repair that improves a property beyond its original condition is probably a capital expense. If you replace wooden steps with concrete steps, the cost is a capital expense. ¹	An expense that simply restores a property to its original condition is usually a current expense. For example, the cost of repairing wooden steps is a current expense.
Is the expense for a part of the property or for a separate asset?	The cost of replacing a separate asset within a property is a capital expense. For example, the cost of buying a refrigerator to use in your rental operation is a capital expense. This is the case because a refrigerator is a separate asset and is not a part of the building. ¹	The cost of repairing a property by replacing one of its parts is usually a current expense. For instance, electrical wiring is part of a building. Therefore, an amount you spend to rewire is usually a current expense, as long as the rewiring does not improve the property beyond its original condition.
What is the value of the expense? (Use this test only if you cannot determine whether an expense is capital or current by considering the three previous tests.)	Compare the cost of the expense to the value of the property. Generally, if the cost is of considerable value in relation to the property, it is a capital expense. ¹	This test is not a determining factor by itself. You might spend a large amount of money for maintenance and repairs to your property all at once. If this cost was for ordinary maintenance that was not done when it was necessary, it is a maintenance expense, and you deduct it as a current expense.
Is the expense for repairs made to used property you acquired to put it in a suitable condition for use?	The cost of repairing used property you acquired to put it in a suitable condition for use in your business is considered a capital expense even though in other circumstances it would be treated as a current operating expense.	Where the repairs were for ordinary maintenance of a property you already had in your business, the expense is usually current.
Is the expense for repairs made to an asset in order to sell it?	The cost of repairs made in anticipation of selling a property, or as a condition of sale, is regarded as a capital expense.	Where the repairs would have been made anyway, but a sale was negotiated during the course of the repairs or after their completion, the expense is considered current.
¹ - If based on the criteria, the expense is determined to be a capital expense, some special situations might change the way you would usually deduct this expense.		



Dealing with CRA

ReFILE - Overview

Benefits of ReFILE

The main benefits are (1) significantly faster processing time: the processing standard for ReFILE is 2 weeks versus up to 12 weeks for paper filed adjustments; and (2) the ability to ReFILE previous years: ReFILE can be submitted for tax years 2019 to 2023.

ReFILE criteria

You can use ReFILE if the following conditions apply:

- you are an EFILE service provider in good standing with the CRA;
- you use certified EFILE tax software with ReFILE;
- your client has already filed their return online and received a notice of assessment;
- you are not discounting on the ReFILE submission.

New for ReFILE

- CRA has improved ReFILE to include questions and messages when additional information is needed, errors are detected, or supporting documentation is needed to finalize the ReFILE request.
- you can carry-back amounts such as capital or non-capital losses.
- you can split pension income. Note that both the transferring spouse or common-law partner and the receiving spouse or common-law partner must ask for an adjustment if the elected split-pension amount was not previously claimed, before a request can be allowed.

What does ReFILE exclude?

You cannot use ReFILE in the following situations:

- change a return that has not been assessed;
- a reassessment is in progress;
- to make changes to personal information on page 1 of a T1 Return. Use My Account to make changes to any of the following: marital status, address, direct deposit details or email address;
- to amend an election or make an election;
- applying for tax credits and benefits for individuals (e.g. Canada Child Benefit or GST credit);
- allocating a refund to other CRA accounts;
- applying for the disability tax credit;
- the first return was filed by the CRA as a 152(7) assessment (occurs when a taxpayer has not submitted their return by the filing deadline and the CRA has issued an arbitrary assessment¹ where CRA has guesstimated your client's income and expenses based on their own estimates and records);
- to change a return where nine reassessments have been processed for a particular tax year;
- to change a bankruptcy return;

- to change a return for the year before the year of bankruptcy;
- to change a return for an international or non-resident taxpayer (including deemed residents of Canada, newcomers to Canada, and individuals who left Canada during the year);
- to change a return where you have income from a business with a permanent establishment outside your province or territory of residence (you have to complete Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions).

For any of these situations, make your request by mail.

1 Methods to reverse an arbitrary assessment.

If you are within 90 days plus one calendar year of the Notice of Assessment, you can file a Notice of Objection against the arbitrary assessment and submit your factual return in support of your objection. If it is an income tax dispute, a Notice of Objection may prevent CRA from taking any enforcement or collection actions on the account until the dispute is resolved. This is the preferred option to deal with an arbitrary assessment.

The second option is to just file the tax return. The CRA will subsequently adjust the tax debt owing based on the tax return and issue a Notice of Reassessment. One issue that may arise is that it will likely take CRA many months before they replace their arbitrary figures with the factual figures. Without the Notice of Objection in place, the CRA can still act to enforce payment of the arbitrarily assessed amount. Note: if the CRA has assessed taxes owing for a year that your client did not file a tax return, a paper tax return must be filed for that year if you want to make a change.

CRA Review Process - Overview

In 2023, over 92% of taxpayers filed their returns online. With online tax filing, taxpayers do not send receipts to the CRA. To ensure the integrity of the system, the CRA undertakes several reviews to make sure that income, deductions, and credits are accurately reported and filed. These reviews are also used to promote taxpayer education by identifying any areas of misunderstanding.

How tax returns are selected for review

The CRA processes most returns without conducting a manual review of the information reported, so that a notice of assessment can be issued as quickly as possible. However, all returns are screened by CRA's computer system and may be subject to review at a later date.

Certain returns are selected for review because they are high risk (due to the type of deductions or credits claimed and the taxpayer's compliance history); others are selected as part of a random sample used to measure non-compliance among all taxpayers.

The process of selecting returns for review is the same whether the return is filed on paper or online (EFILE and NETFILE). CRA adjusts the focus of reviews every year based on review results and identified areas of non-compliance.

Taxpayers should keep income tax records, including all receipts and documents to support their claims, for at least six years, in case the return is selected for review. CRA may also ask for documents other than official receipts, such as cancelled cheques, as proof of the deduction or credit claimed.



CRA review programs include the following:

- Pre-assessment Review Program
- Processing Review Program
- Request Verification Program
- Refund Examination Program
- Supplementary Examination Program
- Matching Program
- Special Assessments Program
- Identity Protection Services Program

The programs review various income amounts, federal and provincial/territorial deductions, and credits on income tax returns, to make sure that amounts are reported correctly and that they are properly supported.

Pre-assessment Review Program

The reviews conducted by this program take place before a notice of assessment is issued. The CRA electronically analyzes returns to identify situations that represent a higher risk of tax loss. Various deductions and credits are reviewed and contact with the taxpayer may be made by mail before a notice of assessment is issued.

A response message of 182-04, 182-05, 182-06, or 182-07 may appear on the accepted acknowledgement file when a return has been selected for pre-assessment verification. The response message does not necessarily mean that supporting documentation will be requested. However, you should advise your client that there may be a delay in processing and that documentation may be requested to support the claim(s) or verify the taxpayer's return. Peak time: Ongoing

Processing Review Program

Similar to the pre-assessment review program, the reviews conducted by this program take place after the notice of assessment has been issued. All returns are subject to a routine review after initial assessment. Returns are reviewed to make sure that certain claimed deductions and credits are accurate and are supported by documentation. The CRA may also ask the taxpayer for proof of payment.

When a return is selected for review, the taxpayer is notified by mail. If a review identifies an error, the taxpayer will receive a notice of re-assessment. If no error is identified, the taxpayer will receive a letter stating that no adjustment is necessary. Peak time: Ongoing

Request Verification Program

The reviews conducted by this program take place before a notice of reassessment is issued. In this program, CRA reviews the request to change the return to make sure the request is allowable and properly supported. Peak time: Ongoing

Refund Examination Program

The reviews conducted by this program can take place before or after a notice of assessment has been issued. Peak time: Ongoing

Supplementary Examination Program

The reviews conducted by this program concern income/loss amounts as well as deductions that require a more detailed examination. They can take place before or after a notice of (re)assessment has been issued. Peak time: February-July

Matching Program

The reviews conducted by this program also take place after the notice of assessment has been issued. This program ensures that information slips filed by a third party, such as an employer or a bank, correspond to the information reported by the taxpayer. Payers and financial institutions submit to the CRA a copy of all slips they issue to taxpayers, which the CRA cross-references with returns after notices of assessment are issued.

If there is a discrepancy between the income reported by a taxpayer and the income reported by a third party, the CRA may contact the taxpayer for clarification. If CRA determines that an adjustment is required after completing the review, the CRA will send a new notice of assessment to the taxpayer. Peak Time: Aug.-Dec.

Special Assessments Program

The reviews conducted by this program can take place before or after a notice of assessment has been issued. The special assessments program conducts a more in-depth review of income tax returns to identify and gather information on trends and situations in areas of non-compliance that may represent a risk to the self-assessment system.

Note that all requests for information in this program are sent directly to the taxpayer. This includes taxpayers who have authorized someone to act on their behalf, such as a tax preparer. Peak time: Ongoing

Identity Protection Services Program

The reviews conducted by this program can take place before or after a notice of assessment has been issued. This program is responsible for proactively identifying high-risk accounts and suspected victims of identity theft, validating information in CRA systems, and restoring accounts.

Once CRA becomes aware of an alleged incident of identity theft or suspects an account could be the target of bad actors, it will take immediate precautionary action such as disabling account access and contacting the individual or business affected. Contact may be by mail or by telephone call, depending on the type of breach. Peak time: Ongoing

What to expect

If an unauthorized individual has online access to an account, the account is deemed compromised. As a result, the CRA will take the following actions:

For an individual, CRA will

- disable access to the account(s) and you will receive a call or letter with instructions on how to validate your identity to regain access;



- assess whether you need to be offered credit protection services free of charge;
- temporarily stop sending any benefit and credit payments to you until your identity has been validated and access to your account has been restored;
- work with you to restore your personal information and ensure you are not held liable for fraudulent claims and payments made on your account (this includes ensuring fraudulent claims do not impact you next tax filing season).

For a business, CRA

- may temporarily stop payments to your business pending validation of your account;
- will disable any applicable web access codes which would have allowed for electronic filing of Canada Emergency Wage Subsidy (CEWS) applications and/or information returns;
- will work with you to re-activate your business account, resume payments intended for your business and request new access codes;
- will notify you if the personal and taxpayer information of your employees may have been accessed without authorization.

CRA Contact Method

Security incidents: by letter via mail. The letter provides information on how to validate your identity to restore access to your account, and how CRA can help those affected by these incidents. This includes access to free credit protection services.

Suspected identity theft: CRA may call or write a letter asking for details about your file and request documents to validate your identity and personal information.

CRA policies and processes for contacting taxpayers

While there are exceptions to every CRA program, these are the general guidelines that are commonly adhered to for the T1 pre-assessment program, T1 post- assessment program, and the Special Assessment program.

- The CRA will send initial communications to the taxpayer, or the electronic filer/authorized representative based on information provided at the time of filing. The CRA will not send a letter to both parties.
- When an adjustment is requested, the communication will go to the requestor of the adjustment, provided they are the authorized representative on the account if not the taxpayer.
- The Special Assessment program will communicate with the taxpayer unless there is a power of attorney on file.
- Request for additional supporting documentation will go to the receiver of the Initial Contact Letter/communication.
- A final letter will be sent to the taxpayer or their authorized representative depending on the situation.
- If the return is being adjusted, the taxpayer will be advised.

List of CRA Services Available for Representatives of Individuals

List of services that representatives can complete online on behalf of an individual varies depending on the level of authorization that the individual has consented to.

Service	<u>Level 1</u> <u>Authorization</u>	<u>Level 2</u> <u>Authorization</u>	<u>Legal</u> <u>Representative</u>
Addresses or telephone numbers (view, update)	X	X	✓
Apply for child benefits	X	X	✓
Arrange my direct deposit (start, update, stop)	X	X	✓
Audit enquiries	X	✓	✓
Authorize my representative	X	X	✓
Benefits and credits overview	✓	✓	✓
Change my marital status	X	X	✓
Change my return	X	✓	✓
Climate action incentive payments	✓	✓	✓
Notification preferences	X	X	✓
Open a Non-resident tax account	X	✓	✓
Pay by pre-authorized debit	X	X	✓
Proof of income statement (option "C" print)	✓	✓	✓
Register my formal dispute	X	✓	✓
Request a remittance voucher	X	✓	✓
Request CPP/EI ruling	X	✓	✓
Request relief of penalties and interest	X	✓	✓
Submit documents	X	✓	✓
Uncashed cheques	X	X	✓
View account balance and statement of account	✓	✓	✓
View and update children in my care	X	X	✓
View authorized representative	X	X	✓
View Canada Child Benefit and related provincial and territorial programs payments, account balance, and account statements	✓	✓	✓
View carryover amounts	✓	✓	✓
View disability tax credit	✓	✓	✓
View GST/HST credit and related provincial programs payments, account balance, and statement of account	✓	✓	✓
View Home Buyers' Plan and Lifelong Learning Plan	✓	✓	✓
View instalments	✓	✓	✓
View mail	✓	✓	✓
View returns and notices of assessment and reassessment	✓	✓	✓
View RRSP	✓	✓	✓
View tax information slip – T4, T4A, T4A(P), T4A(OAS), T4E, T4RSP, T4RIF, T5007, T3, T5, T5008 and RRSP Contributions	✓	✓	✓
View Tax-Free Savings Account (TFSA)	✓	✓	✓
View Universal Child Care Benefit payments, account balance, and statement of account	✓	✓	✓
View Canada Workers Benefit	✓	✓	✓



CRA Processing Standards

Returns filed electronically are received in real time into CRA systems. Paper filed returns have to be manually sorted and processed. The impact on staffing levels, due to COVID 19, continues and increased processing timelines for most manual operations persist.

CRA PROCESSING STANDARDS (2023-24)			
TYPE OF RETURN	NORMAL PROCESSING STANDARD		NOTES
T1 – digital Individual income tax returns	issue NOA within 2 weeks of receiving the digital T1		Timeline is for returns received on or before filing due dates.
T1 – paper Individual income tax returns	issue NOA within 8 weeks of receiving the paper T1.	Note: current processing standard (due to covid 19) is 10-12 weeks	T1 standard <u>does not apply</u> to returns filed for deceased, bankrupt, international and non- resident individuals, emigrants and where returns are filed for multiple tax years, or contact must be made for more information.
T2 – digital Corporation income tax returns	issue NOA within 6 weeks of receiving the digital corporation income tax return.		The processing time is a targeted time for assessing corporation income tax returns (T2) filed from businesses and incorporated self- employed individuals.
GST/HST returns – digital	issue NOA within 4 weeks of receiving the digital GST/HST return.		Service standard applies to both business and self-employed individual GST/HST returns.
T3 – trust returns	issue NOA within 17 weeks of receiving the trust return.		The processing time is a targeted time for processing T3 trust returns from trust recipients.
T1 – adjustment – routine digital	issue NOA within 2 weeks of receiving the digital T1ADJ request.		Standard applies to “straightforward” taxpayer- requested adjustments only.
T1 – adjustment – paper	issue NOA within 8 weeks of receiving the paper T1ADJ request.	Note: current processing standard (due to covid 19) is 10 - 12 weeks	Standard applies to “straightforward” taxpayer- requested adjustments only.
T1 – adjustment – complex request	complex requests include situations where more information or additional verification is required. The time required to complete a complex adjustment request varies with the type of adjustment and the circumstances involved. CRA did not post a processing standard for complex requests.		



TYPE OF RETURN	NORMAL PROCESSING STANDARD	CURRENT PROCESSING STANDARD (Due to COVID 19)	NOTES
Clearance Certificate requests	issue Clearance Certificate within 120 calendar days		Clearance certificate certifies that all amounts for which the deceased, estate, trust, or corporation is liable to the CRA have been paid, or that CRA has accepted security for the payment.
Advanced Income Tax Rulings	90 business days		Processing times include most steps from the day CRA receives the request to when CRA makes a decision.
Tax Objections	<u>Low complexity</u> : 180 calendar days (current average 140 calendar days) objections include issues with individual tax credits, personal deductions, the Canada child benefit, and the disability tax credit.		The number of days for the CRA to resolve an objection includes all the time that the objection is within the control of the Government of Canada but excludes the time it takes taxpayers to provide more information, if needed, to support their objection.
	<u>Medium complexity</u> : 365 calendar days (current average 283 calendar days). objections usually include issues with business expenses, partnerships, more complex individual income tax issues, and small and medium corporation (T2) related issues.		
	<u>High complexity</u> : Open ended, no processing times available. objections usually involve large corporations, complex business transactions, international transfer pricing, general anti-avoidance rule assessments, and tax avoidance schemes.		
Service Complaint – electronic or paper filed	30 business days Note: only 37% were resolved within this standard in 2022-23.		
Debt management call centre	respond <u>within five minutes or less</u>		For collections payment arrangements and enquiries.

Notice of Objection - Overview

A notice of objection is a dispute mechanism that a taxpayer can use to contest an assessment, reassessment, determination, or redetermination issued by the CRA.

Timeline to file a Notice of Objection

You have 90 days from the date on the notice of assessment or notice of reassessment received from the CRA to file a notice of objection. If you miss the 90 day timeline, you are still able to request an extension of time to file from the CRA. This extension must be filed within one year of missing the 90-day timeline, or else you are no longer able to file a notice of objection.

When requesting an extension, you must include the reasons why you failed to file your notice of objection on time.

Methods to file a Notice of Objection

If you are within the 90-day timeline to file your notice of objection, you can file your objection online by using the "Register my formal dispute" through CRA's My Account, My Business Account or Represent a Client.

Use form T400A to file an objection to a notice of assessment or a notice of determination (includes reassessment and re-determination) issued under the Income Tax Act.

If you are the authorized representative, you can file on behalf of your client. However, if you miss the 90-day timeline, you must file your objection by mail. The address is below.

Chief of Appeals Appeals Intake Centre Post Office Box 2006, Station Main Newmarket ON L3Y 0E9

What to include in the Notice of Objection

It is important to provide as much relevant information as possible when filing a Notice of Objection. This can include why the assessment is wrong, and any argument in support of this position.

Authorizing a representative

If you are authorizing a representative on form T400A, CRA will communicate with the representative only for the purpose of resolving this notice of objection.

If you wish to authorize a representative for other income tax matters, you must use form AUT-01 Authorize a Representative for Offline Access.

CRA Contact Details

Important Phone Numbers

Canada Dental Benefit Application	1-800-715-8836
Canada Housing Benefit Top-Up Application	1-800-282-8079
Canadian Anti-Fraud Centre (to report a scam)	1-888-495-8501
CCB/UCCB Enquiries	1-800-387-1193
CPP & OAS - Services Canada	1-800-277-9914
CRA General Enquiries	1-800-959-8281
CRA Business Enquiries	1-800-959-5525
Dedicated Telephone Service (DTS)	1-844-739-0019
EFile Helpdesk - Sudbury Tax Centre	1-800-361-6283
EFile Helpdesk - Winnipeg Tax Centre	1-800-461-1806
EFile Helpdesk - Jonquière Tax Centre	1-855-699-4640
EFile Helpdesk - T2 Filing (Corporation and Special Elections)	1-800-959-2803
Employment Insurance	1-800-206-7216
Family Orders (Department of Justice)	1-800-267-7777
GST for Individuals	1-800-959-1953
GST/HST Post Assessing	1-855-587-2133
Individual Tax Account Balance Automated	1-866-474-8272
Notice of Objection Enquiries	1-800-959-5513
NSLC - National Student Loan Center	1-888-815-4514
Payment Arrangement - Business Corporate Tax	1-866-291-6346
Payment Arrangement - Business GST/HST	1-877-477-5068
Payment Arrangement - Business Payroll	1-877-548-6016
Payment Arrangement - Child and Family Benefits	1-888-863-8662
Payment Arrangement - Other Departments	1-866-864-5823
Payment Arrangement - Personal Income Tax	1-888-863-8657
Services Canada (for lost or stolen SIN numbers)	1-866-274-6627
Statement of Account/payment allocations	1-800-675-6183
Telerefund	1-800-959-1956
TIPS - Tax Information Phone Service	1-800-267-6999
TTY - Teletypewriter Service	1-800-665-0354
WSIB - Workers Safety Insurance Board	1-800-387-0750

Interactive Voice Responses (IVR) Shortcuts

Individual Income Tax Enquiries IVR Navigation Shortcuts 1-800-959-8281

eServices

- MyAccount Registration - **Path:** Language Selection, then 1, 1, 1
- MyAccount Lockout - **Path:** Language Selection, then 1, 2, 1
- All other Online Services - **Path:** Language Section, then 1, 3, 1 (projected to start in January 2024)

Forms & Publications

- Income Statement - **Path:** Language Selection, then 2, 1, 1
- Remittance Voucher - **Path:** Language Selection, then 2, 2, 1
- Other Forms and Publications - **Path:** Language Selection, then 2, 3, 1

Registered Plans

- Personalized RRSP information - **Path:** Language selection, then 3, 1, 1, 1
- Other RRSP Information - **Path:** Language Selection, then 3, 1, 2, 1
- HPB Balance - **Path:** Language Selection, then 3, 2, 1, 1
- Other HBP Information - **Path:** Language Selection, then 3, 2, 2, 1
- Personalized TFSA Information - **Path:** Language Selection, then 3, 3, 1, 1
- Other TSFA Information - **Path:** Language Selection, then 3, 3, 2, 1
- Other Plans - **Path:** Language Selection, then 3, 4, 1

Account Balance & Tax Returns

- Account Balance - **Path:** Language Selection, then 4, 1, 1, 1
- How to make a payment - **Path:** Language Selection, then 4, 1, 2, 1
- Misallocated payments - **Path:** Language Selection, then 4, 1, 3,
- Income Tax Refund - **Path:** Language Selection, then 4, 2, 1
- How to file a Tax Return - **Path:** Language Selection, then 4, 3, 1
- How to Change Tax Return - **Path:** Language Selection, then 4, 4, 1
- Other Tax Return Enquires - **Path:** Language Selection, then 4, 5, 1

Estates and Trusts, Update Personal Information & Other Enquiries

- Suspected Identity Theft - **Path:** Language Selection, then 5, 1, 1
- Update Personal Information (Ex. Address Change or Direct Deposit) - **Path:** Language Selection, then 5, 2, 1
- Estates and Trusts - **Path:** Language Selection, then 5, 3, 1
- All other enquiries - **Path:** Language Selection, then 5, 4, 1

Note: Mondays, Tuesdays, and Wednesdays are the highest call volume days to the CRA.
Thursdays and Fridays are lower call volume days.



Benefit Enquiries IVR Navigation Shortcuts

1-800-387-1193

Canada Child Benefit

- CCB Self Service - **Path:** Language Selection, then 1, 1, 1
- Eligibility - **Path:** Language Selection then, 1, 2, 1, 1
- Application - **Path:** Language Selection, then 1, 2, 2, 1
- Post-Application - **Path:** Language Selection then, 1, 2, 3, 1
- Impacts to Payment - **Path:** Language Selection, then 1, 2, 4, 1
- Child Disability - **Path:** Language Selection, then 1, 2, 5, 1

GST/HST Credit or Climate Action Incentive Payment

- GST/HST Self Service - **Path:** Language Selection, then 2, 1, 1
- GST/HST Application/Eligibility - **Path:** Language Selection, then 2, 2, 1, 1
- CAIP Application/Eligibility - **Path:** Language Selection, then 2, 2, 2, 1
- Impacts to Payment - **Path:** Language Selection, then 2, 2, 3, 1

MyAccount Issues

- MyAccount Registration and Information - **Path:** Language Selection, then 3, 1, 1
- MyAccount Lockout - **Path:** Language Selection, then 3, 2, 1
- All other online services enquiries - **Path:** Language Selection, then 3, 0, 1

Business IVR Navigation Shortcuts

1-800-959-5525

Online Services

- My Business Account Lockout or Registration - **Path:** Language Section, then 1, 1, 1
- All other Online Services - **Path:** Language Section, then 1, 2, 1

Business Number

- Business Number Registration - **Path:** Language Selection, then 2, 1, 1
- Business Account Update - **Path:** Language Selection, then 2, 2, 1
- GST/HST RT Account - **Path:** Language Section, then 2, 2, 1, 1
- Payroll Deductions RP Account - **Path:** Language Section, then 2, 2, 2, 1
- Corporate Income Tax RC Account - **Path:** Language Section, then 2, 2, 3, 1

Payroll Deductions Accounts

- Taxable Benefits - **Path:** Language Selection, then 3, 1, 1
- Other Payroll Enquiries - **Path:** Language Selection, then 3, 2, 1

GST/HST Accounts

- GST/HST Queries - **Path:** Language selection, then 4, 1

Corporate & Self-Employed

- Self-Employed Business Accounts - **Path:** Language selection, then 5, 1, 1
- Corporation Income Tax Accounts - **Path:** Language selection, then 5, 2, 1

Other Enquiries

- **Path:** Language selection, then 6, 1



EFile Helpdesk - General

Contact General Enquiries for issues related to:
<ul style="list-style-type: none"> • Auto-fill my return (AFR) • Express NOA services • Multi-factor authentication (MFA)

Contact your designated EFile Helpdesk for issues related to:			
<ul style="list-style-type: none"> • error messages received for electronically filed returns • authentication problems related to EFILE numbers/passwords (for both T1 and T2 returns) • registration, renewal, account maintenance and/or view transmission history processes, suitability screening and/or monitoring programs 			
FILERS served by tax services offices in:	Designated EFile Helpdesk	Program	Hours of operation Monday to Friday
Alberta, British Columbia, Hamilton, Kitchener/Waterloo, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, and Yukon	Winnipeg Tax Centre Phone: 1-800-461-1806 Fax: 1-833-494-1381	T1, T2 and T3	Central Time 7:00 a.m. to 6:00 p.m.
Barrie, Belleville, Kingston, Montréal, New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, Ottawa, Outaouais, Peterborough, Prince Edward Island, Sherbrooke, St. Catharines, Toronto Centre, Toronto East, Toronto North, Toronto West, and Sudbury	Sudbury Tax Centre Phone: 1-800-361-6283 Fax: 1-833-494-0790	T1, T2 and T3	Eastern Time 7:00 a.m. to 4:30 p.m.
Chicoutimi, Laval, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, and Trois-Rivières	Jonquière Tax Centre Phone: 1-855-699-4640 Fax: 1-833-474-0425	T1 and T2	Eastern Time 8:15 a.m. to 4:30 p.m.

EFile Helpdesk – Trust Returns

Contact your designated EFile Helpdesk for issues related to:			
<ul style="list-style-type: none"> • EFILE web service questions regarding error messages for initial and/or amended T1 returns • EFILE web service questions regarding error messages for initial T3 trust returns 			
FILERS served by tax services offices in:	Designated EFile Helpdesk	Program	Hours of operation Monday to Friday
Barrie, Belleville, Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, Ottawa, Outaouais, Peterborough, Prince Edward Island, St. Catharines, Toronto Centre, Toronto East, Toronto North, Toronto West, and Sudbury	Sudbury Tax Centre Phone: 1-800-361-6283 Fax: 1-833-494-0790	T1/T3	Eastern Time 7:00 a.m. to 4:30 p.m.
Montréal, Sherbrooke	Sudbury Tax Centre	T1 only	Eastern Time 7:00 a.m. to 4:30 p.m.
Chicoutimi, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, and Trois-Rivières	Sudbury Tax Centre	T3 only	Eastern Time 7:00 a.m. to 4:30 p.m.
Alberta, British Columbia, Hamilton, Kitchener/Waterloo, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, and Yukon	Winnipeg Tax Centre Phone: 1-800-461-1806 Fax: 1-833-494-1381	T1/T3	Central Time 7:00 a.m. to 6:00 p.m.
Laval, Sherbrooke, Montréal	Winnipeg Tax Centre	T3 only	Central Time 7:00 a.m. to 6:00 p.m.
Chicoutimi, Laval, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, and Trois-Rivières	Jonquière Tax Centre Phone: 1-855-699-4640 Fax: 1-833-474-0425	T1 only	Eastern Time 8:15 a.m. to 4:30 p.m.

EFile Helpdesk – Corporate Internet Filing

Corporation Internet Filing Help Desk:		
<ul style="list-style-type: none"> • Calls from Canada: 1-800-959-2803 • Calls from outside of Canada: 1-613-221-3223 		
	Hours of service	
Region	Monday to Saturday	Sunday
British Columbia and Yukon (Pacific Time)	3:00 a.m. to midnight	3:00 a.m. to 11 p.m.
Alberta, Northwest Territories, and Nunavut (Mountain Time)	4:00 a.m. to 1:00 a.m.	4:00 a.m. to midnight
Saskatchewan, Manitoba, Northwest Territories, and Nunavut (Central Time)	5:00 a.m. to 2:00 a.m.	5:00 a.m. to 1:00 a.m.
Ontario, Quebec, and Nunavut (Eastern Time)	6:00 a.m. to 3:00 a.m.	6:00 a.m. to 2:00 a.m.
New Brunswick, Nova Scotia, and Prince Edward Island (Atlantic Time)	7:00 a.m. to 4:00 a.m.	7:00 a.m. to 3:00 a.m.
Newfoundland and Labrador (Newfoundland Time)	7:30 a.m. to 4:30 a.m.	7:30 a.m. to 3:30 a.m.
Non-Resident of Canada (Eastern Time)	6:00 a.m. to 3:00 a.m.	6:00 a.m. to 2:00 a.m.

CRA Office Locations (by province, west to east)

Drop boxes, previously closed due to COVID-19, are now open.				
BRITISH COLUMBIA				
City	Office	Location	Mailing address	Fax Number
Victoria	Coastal and Central BC TSO	1415 Vancouver Street, Victoria BC V8V 3W4	9755 King George Boulevard, Surrey BC V3T 5E1	Fax: 250-363-3042
Vancouver	Coastal and Central BC TSO	468 Terminal Ave, Vancouver BC V6A 0C1	9755 King George Boulevard, Surrey BC V3T 5E1	Fax: 604-689-7536
Surrey	Fraser Valley and Interior TSO	9737 King George Boulevard, Surrey BC V3T 5W6	9755 King George Boulevard, Surrey BC V3T 5E1	Fax: 604-587-2010
Prince George	Coastal and Central BC TSO	280 Victoria Street, Prince George BC V2L 4X3	9755 King George Boulevard, Surrey BC V3T 5E1	n/a
Penticton	Fraser Valley and Interior TSO	277 Winnipeg Street, Penticton BC V2A 1N6	9755 King George Boulevard, Surrey BC V3T 5E1	Fax: 250-492-8346
Kelowna	Fraser Valley and Interior TSO	200-471 Queensway Avenue, Kelowna BC V1Y 6S5	9755 King George Boulevard, Surrey BC V3T 5E1	Fax: 250-862-4744
ALBERTA				
City	Office	Location	Mailing address	Fax Number
Calgary	Alberta TSO	220 4th Avenue South East, Calgary AB T2G 0L1	220 4th Avenue South East, Calgary AB T2G 0L1	Fax: 403-264-5843
Red Deer	Alberta TSO	201-4911 51 Street, Red Deer AB T4N 6V4	201-4911 51 Street, Red Deer AB T4N 6V4	Fax: 403-309-7878
Edmonton	Alberta TSO	Canada Place, Floor Main, 9700 Jasper Avenue, Edmonton AB T5J 4C8	Suite 10, 9700 Jasper Avenue, Edmonton AB T5J 4C8	Fax: 780-495-3533
Lethbridge	Alberta TSO	Suite 300, 400 4th Avenue South, Lethbridge AB T1J 4E1	Suite 300, 400 4th Avenue South, Lethbridge AB T1J 4E1	Fax: 403-382-4765
SASKATCHEWAN				
City	Office	Location	Mailing address	Fax Number
Saskatoon	Eastern Prairie TSO	340 3rd Avenue North, Saskatoon SK S7K 0A8	340 3rd Avenue North, Saskatoon SK S7K 0A8	Fax: 306-652-3211
Regina	Eastern Prairie TSO	1955 Smith Street, Regina SK S4P 2N9	1955 Smith Street, Regina SK S4P 2N9	Fax: 306-757-1412
MANITOBA				
City	Office	Location	Mailing address	Fax Number
Brandon	Eastern Prairie TSO	210-153 11th Street, Brandon MB R7A 7K6	210-153 11th Street, Brandon MB R7A 7K6	Fax: 204-726-7836
Winnipeg	Eastern Prairie TSO	Suite 500, 360 Main Street, Winnipeg MB R3C 3Z3	Post Office Box 1022, Station Main, Winnipeg MB R3C 2W2	Fax: 204-984-5164
Winnipeg	Winnipeg Tax Centre	66 Stapon Road, Winnipeg MB R3C 3M2	n/a	n/a
NORTHWEST TERRITORIES				
City	Office	Location	Mailing address	Fax Number
Yellowknife	Yellowknife NSC	Greenstone Building, 5101 Franklin Ave, Yellowknife NT X1A 3Z4		n/a

NUNAVUT				
City	Office	Location	Mailing address	Fax Number
Iqaluit	Iqaluit NSC	Qilaut Building, 933 Mivvik Street, Iqaluit NU X0A 0H0		n/a
YUKON				
City	Office	Location	Mailing address	Fax Number
Whitehorse	Whitehorse NSC	Elijah-Smith Building, 300 Main Street, Whitehorse YT Y1A 2B5		n/a
ONTARIO				
City	Office	Location	Mailing address	Fax Number
Thunder Bay	Northern Ontario TSO	130 Syndicate Avenue South, Thunder Bay ON P7E 1C7	130 Syndicate Avenue South, Thunder Bay ON P7E 1C7	Fax: 807-622-8512
Windsor	Western Ontario TSO	Suite 101, 441 University Avenue West, Windsor ON N9A 5S8	Suite 101, 441 University Avenue West, Windsor ON N9A 5S8	Fax: 519-257-6558
London	Western Ontario TSO	451 Talbot Street, London ON N6A 5E5	451 Talbot Street, London ON N6A 5E5	Fax: 519-645-4029
Sudbury	Sudbury Tax Centre	1050 Notre Dame Avenue, Sudbury ON P3A 5C1	1050 Notre Dame Avenue, Sudbury ON P3A 5C1	Fax: 705-671-3994
Kitchener	Western Ontario TSO	166 Frederick Street, Kitchener ON N2H 0A9	166 Frederick Street, Kitchener ON N2H 0A9	Fax: 519-579-4532
Hamilton	Southern Ontario TSO	55 Bay Street North, Hamilton ON L8R 3P7	55 Bay Street North, Hamilton ON L8R 3P7	Fax: 905-546-1615
Barrie	Northern Ontario TSO	81 Mulcaster Street, Barrie ON L4M 6T7	81 Mulcaster Street, Barrie ON L4M 6T7	Fax: 705-721-0056
Mississauga	Greater Toronto Area West TSO	5800 Hurontario Street, Mississauga ON L5R 4B4	5800 Hurontario Street, Mississauga ON L5R 4B4	Fax: 905-566-6182
North York	Northern Ontario TSO	5001 Yonge Street, North York ON M2N 6R9	5001 Yonge Street, North York ON M2N 6R9	Fax: 416-512-2558
Toronto	Toronto TSO	1 Front Street West, Toronto ON M5J 2X6	1 Front Street West, Toronto ON M5J 2X6	Fax: 416-360-8908
Scarborough	Greater Toronto Area East TSO	200 Town Centre Court, Scarborough ON M1P 4Y3	200 Town Centre Court, Scarborough ON M1P 4Y3	Fax: 416-973-5126
St. Catharines	Southern Ontario TSO	32 Church Street, St. Catharines ON L2R 3B9	32 Church Street, St. Catharines ON L2R 3B9	Fax: 905-688-5996
Peterborough	Greater Toronto Area East TSO	1161 Crawford Drive, Peterborough ON K9J 6X6	1161 Crawford Drive, Peterborough ON K9J 6X6	Fax: 705-876-6422
Belleville	Eastern Ontario TSO	11 Station Street, Belleville ON K8N 2S3	11 Station Street, Belleville ON K8N 2S3	Fax: 613-969-7845
Kingston	Eastern Ontario TSO	1475 John Counter Boulevard, Kingston ON K7M 0E6	102-1475 John Counter Boulevard, Kingston ON K7M 0E6	Fax: 613-541-7158
Ottawa	Eastern Ontario TSO	333 Laurier Avenue West, Ottawa ON K1A 0L9	333 Laurier Avenue West, Ottawa ON K1A 0L9	Fax: 613- 952-1982
QUEBEC				
City	Office	Location	Mailing address	Fax Number
Rouyn-Noranda	Western Quebec TSO	151 ave du Lac, Rouyn-Noranda QC J9X 6C3	151 ave du Lac, Rouyn-Noranda QC J9X 6C3	Fax: 819-797-8366
Gatineau	Western Quebec TSO	300-85 Chemin de La Savane, Gatineau QC J8T 8L5	875 Heron Road, Ottawa, ON K1A 1A2	Fax: 819-994-1103
Laval	Western Quebec TSO	3400 Jean-Béraud Avenue, Laval QC H7T 2Z2	3400 Jean-Béraud Avenue, Laval QC H7T 2Z2	Fax: 514-496-1309



Montréal	Montréal TSO	305 René-Lévesque Boulevard West, Montréal QC H2Z 1X1	305 René-Lévesque Boulevard West, Montréal QC H2Z 1A6	Fax: 514-496-1309
Brossard	Central and Southern Quebec TSO	3250 Lapinière Boulevard, Brossard QC J4Z 3T8	3250 Lapinière Boulevard, Brossard QC J4Z 3T8	Fax: 450-926-7100
Trois-Rivières	Central and Southern Quebec TSO	2250 St-Olivier Street, Trois-Rivières QC G9A 4E9	2250 St-Olivier Street, Trois-Rivières QC G9A 4E9	Fax: 819-371-2744
Sherbrooke	Central and Southern Quebec TSO	50 Place de la Cité, Sherbrooke QC J1H 4G9	PO Box 1300, Station Place de la Cité, Sherbrooke QC J1H 5L8	Fax: 819-564-4226
Québec	Eastern Quebec TSO	2575 Ste-Anne Boulevard, Québec QC G1J 1Y5	2575 Ste-Anne Boulevard, Québec QC G1J 1Y	Fax: 418-649-6478
Jonquière	Jonquière Tax Centre	2251 René-Lévesque Boulevard, Jonquière QC G7S 5J2	n/a	n/a
Chicoutimi	Eastern Quebec TSO	100 La Fontaine Street, Chicoutimi QC G7H 6X2	PO Box 1660, Station Bureau-chef, Jonquière QC G7S 4L3	Fax: 418-698-6387
Rimouski	Eastern Quebec TSO	Suite 101, 180 de la Cathédrale Avenue, Rimouski QC G5L 5H9	Suite 101, 180 de la Cathédrale Avenue, Rimouski QC G5L 5H9	Fax: 418-722-3027
NEW BRUNSWICK				
City	Office	Location	Mailing address	Fax Number
Saint John	New Brunswick TSO	65 Canterbury Street, Saint John NB E2L 2C7	PO Box 6300, RPO Brunswick Square, Saint John NB E2L 4H9	Fax: 506-636-5200
Bathurst	New Brunswick TSO	955 Murray Avenue, Bathurst NB E2A 0C8	955 Murray Avenue, Bathurst NB E2A 0C8	Fax: 506-548-7176
Moncton	New Brunswick TSO	Assumption Place, 217-770 Main St, Moncton NB E1C 1E7	Assumption Place, 217-770 Main St, Moncton NB E1C 1E7	Fax: 506-851-7018
NEWFOUNDLAND AND LABRADOR				
City	Office	Location	Mailing address	Fax Number
St. John's	Newfoundland and Labrador TSO	Sir Humphrey Gilbert Building, 165 Duckworth Street, St. John's NL A1C 1G4	PO Box 12075, Station A, St. John's NL A1B 4R5	Fax: 709-754-5928
NOVA SCOTIA				
City	Office	Location	Mailing address	Fax Number
Halifax	Nova Scotia TSO	100-145 Hobsons Lake Drive, Halifax NS B3S 0J1	PO Box 638, Station Central, Halifax NS B3J 2T5	Fax: 902-450-8561
Sydney	Nova Scotia TSO	47 Dorchester Street, Sydney NS B1P 7H5	PO Box 1300, Station A, Sydney NS B1P 6K3	Fax: 902-564-3095
PRINCE EDWARD ISLAND				
City	Office	Location	Mailing address	Fax Number
Summerside	Prince Edward Island Tax Centre	275 Pope Road, Summerside PE C1N 6A2	n/a	n/a
Charlottetown	Prince Edward Island TSO	1-30 Brackley Point Road, Charlottetown PE C1A 6X9	PO Box 8500, Station Central, Charlottetown PE C1A 8L3	Fax: 902-566-7197

CRA Prescribed Rates

CRA Penalties – Personal Tax Returns

Filing and Payment Deadlines and Penalties—Personal Tax Returns

Filing of Returns¹:

General - April 30; Self-employed person and spouse - June 15

Final Payment of Tax:

General - April 30; Self-employed person and spouse - April 30

Late Filing Penalty:

If you file your tax return after the due date and have a balance owing, you will be charged a late-filing penalty. If you cannot pay your balance owing, you should still file on time to avoid being charged the late-filing penalty. The late-filing penalty is 5% of the 2023 balance owing, plus an additional 1% for each full month you file after the due date, to a maximum of 12 months.

If the CRA charged you a late-filing penalty for 2020, 2021 or 2022 and made a formal demand for a return, your late-filing penalty for 2023 will be 10% of your balance owing. You will be charged an additional 2% for each full month that you file after the due date, to a maximum of 20 months.

Prescribed Interest Rates

The CRA prescribed interest rates have increased steadily and significantly over the previous two years, doubling from 5% to 10% on overdue taxes. The rates for the first quarter of 2024 (January 1, 2024 – March 31, 2024) and the previous four quarters are listed below. Note that the rate of interest the CRA will charge on current or previous balances can change every quarter.

2024 Rates	Overdue Income Taxes	Taxable Benefits	Overpaid Taxes	
			Corporation	Other
Q1 2024 (Jan 1, 2024 – Mar 31, 2024)	10%	6%	6%	8%

2023 Rates	Overdue Income Taxes	Taxable Benefits	Overpaid Taxes	
			Corporation	Other
Q4 2023 (Oct 1, 2023 – Dec 31, 2023)	9%	5%	5%	7%
Q3 2023 (July 1, 2023 – Sept 30, 2023)	9%	5%	5%	7%
Q2 2023 (April 1, 2023 – June 30, 2023)	9%	5%	5%	7%
Q1 2023 (Jan 1, 2023 – Mar 31, 2023)	8%	4%	4%	6%



Automobile Deduction Limits and Expense Benefit Rates

The per kilometre amounts that may be deducted by the employer and paid tax-free to employees or officers as reimbursement for motor vehicle expenses incurred while travelling for business purposes, using their personal vehicle, are:

Year	Provinces		Territories	
	First 5,000 km	Over 5,000 km	First 5,000 km	Over 5,000 km
2024	\$0.70	\$0.64	\$0.74	\$0.68
2023	\$0.68	\$0.62	\$0.72	\$0.66
2022	\$0.61	\$0.55	\$0.65	\$0.59
2021	\$0.59	\$0.53	\$0.63	\$0.57
2020	\$0.59	\$0.53	\$0.63	\$0.57

The ceiling for capital cost allowances (CCA) for Class 10.1 and for Class 54 zero-emission passenger vehicles and maximum allowable interest / lease deduction values, are:

Passenger Vehicle Expense Limits				
Deduction/Threshold	2024	2023	2022	2021
Loan interest (per month)	\$350	\$300	\$300	\$300
Lease cost (per month)	\$1,050	\$950	\$900	\$800
Capital cost maximum non-ZEV	\$37,000	\$36,000	\$34,000	\$30,000
Capital cost eligible ZEVs	\$61,000	\$61,000	\$59,000	\$55,000



Income Tax Rates and Brackets (Tax Year 2023)

Federal personal income tax rates				
Income from	\$0	up to	\$53,359	= 15%, plus
Income over	\$53,359	up to	\$106,717	= 20.5%, plus
Income over	\$106,717	up to	\$165,430	= 26%, plus
Income over	\$165,430	up to	\$235,675	= 29%, plus
Income over	\$235,675			= 33%

British Columbia personal income tax rates				
Income from	\$0	up to	\$45,654	= 5.06%, plus
Income over	\$45,654	up to	\$91,310	= 7.7%, plus
Income over	\$91,310	up to	\$104,835	= 10.5%, plus
Income over	\$104,835	up to	\$127,299	= 12.29%, plus
Income over	\$127,299	up to	\$172,602	= 14.7%, plus
Income over	\$172,602	up to	\$240,716	= 16.8%, plus
Income over	\$240,716			= 20.5%

Alberta personal income tax rates				
Income from	\$0	up to	\$142,292	= 10%, plus
Income over	\$142,292	up to	\$170,751	= 12%, plus
Income over	\$170,751	up to	\$227,668	= 13%, plus
Income over	\$227,668	up to	\$341,502	= 14%, plus
Income over	\$341,502			= 15%

Saskatchewan personal income tax rates				
Income from	\$0	up to	\$49,720	= 10.5%, plus
Income over	\$49,720	up to	\$142,058	= 12.5%, plus
Income over	\$142,058			= 14.5%

Manitoba personal income tax rates				
Income from	\$0	up to	\$36,842	= 10.8%, plus
Income over	\$36,842	up to	\$79,625	= 12.75%, plus
Income over	\$79,625			= 17.4%

Ontario personal income tax rates				
Income from	\$0	up to	\$49,231	= 5.05%, plus
Income over	\$49,231	up to	\$98,463	= 9.15%, plus
Income over	\$98,463	up to	\$150,000	= 11.16%, plus
Income over	\$150,000	up to	\$220,000	= 12.16%, plus
Income over	\$220,000			= 13.16%

Quebec personal income tax rates				
Income from	\$0	up to	\$49,275	= 14%, plus
Income over	\$49,275	up to	\$98,540	= 19%, plus
Income over	\$98,540	up to	\$119,910	= 24%, plus
Income over	\$119,910			= 25.75%

New Brunswick personal income tax rates				
Income from	\$0	up to	\$47,715	= 9.4%, plus
Income over	\$47,715	up to	\$95,431	= 14%, plus
Income over	\$95,431	up to	\$176,756	= 16%, plus
Income over	\$176,756			= 19.5%

Nova Scotia personal income tax rates				
Income from	\$0	up to	\$29,590	= 8.79%, plus
Income over	\$29,590	up to	\$59,180	= 14.95%, plus
Income over	\$59,180	up to	\$93,000	= 16.67%, plus
Income over	\$93,000	up to	\$150,000	= 17.5%, plus
Income over	\$150,000			= 21%

Prince Edward Island personal income tax rates				
Income from	\$0	up to	\$31,984	= 9.8%, plus
Income over	\$31,984	up to	\$63,969	= 13.8%, plus
Income over	\$63,969			= 16.7%

Newfoundland and Labrador personal income tax rates				
Income from	\$0	up to	\$41,457	= 8.7%, plus
Income over	\$41,457	up to	\$82,913	= 14.5%, plus
Income over	\$82,913	up to	\$148,027	= 15.8%, plus
Income over	\$148,027	up to	\$207,239	= 17.8%, plus
Income over	\$207,239	up to	\$264,750	= 19.8%, plus
Income over	\$264,750	up to	\$529,500	= 20.8%, plus
Income over	\$529,500	up to	\$1,059,000	= 21.3%, plus
Income over	\$1,059,000			= 21.8%

Yukon personal income tax rates				
Income from	\$0	up to	\$53,359	= 6.4%, plus
Income over	\$53,359	up to	\$106,717	= 9%, plus
Income over	\$106,717	up to	\$165,430	= 10.9%, plus
Income over	\$165,430	up to	\$500,000	= 12.8%, plus
Income over	\$500,000			= 15%

Northwest Territories personal income tax rates				
Income from	\$0	up to	\$48,326	= 5.9%, plus
Income over	\$48,326	up to	\$96,655	= 8.6%, plus
Income over	\$96,655	up to	\$157,139	= 12.2%, plus
Income over	\$157,139			= 14.05%

Nunavut personal income tax rates				
Income from	\$0	up to	\$50,877	= 4%, plus
Income over	\$50,877	up to	\$101,754	= 7%, plus
Income over	\$101,754	up to	\$165,429	= 9%, plus
Income over	\$165,429			= 11.5%



Indexed Personal Income Tax and Benefit Amounts

Each year, certain personal income tax and benefit amounts are indexed to inflation using the Consumer Price Index data as reported by Statistics Canada.

Increases to tax bracket thresholds, amounts relating to non-refundable credits, and most other amounts below take effect on January 1 of the applicable year. Increases in amounts for certain income-tested benefits like the Goods and Services Tax credit, the Canada Child Benefit and Child Disability Benefit, take effect on July 1 to coincide with the beginning of the program year for payments of these benefits.

The following chart provides the indexed amounts for four tax years based on the announced personal income tax and benefit commitments to date.

Indexation increase per year				
Description	2024	2023	2022	2021
Indexation increase	4.7%	6.3%	2.4%	1.0%
Tax bracket thresholds				
Description	2024	2023	2022	2021
Taxable income above which the 20.5% bracket begins	\$55,867	\$53,359	\$50,197	\$49,020
Taxable income above which the 26% bracket begins	\$111,733	\$106,717	\$100,392	\$98,040
Taxable income above which the 29% bracket begins	\$173,205	\$165,430	\$155,625	\$151,978
Taxable income above which the 33% bracket begins	\$246,752	\$235,675	\$221,708	\$216,511
Amounts relating to non-refundable tax credits				
Description	2024	2023	2022	2021
Basic personal amount for individuals whose net income for the year is greater than or equal to the amount at which the 33% tax bracket begins ¹	\$14,156	\$13,520	\$12,719	\$12,421
Basic personal amount for individuals whose net income for the year is less than or equal to the amount at which the 29% tax bracket begins ¹	\$15,705	\$15,000	\$14,398	\$13,808
Spouse or common-law partner amount (maximum) for individuals whose net income for the year is greater than the	\$14,156	\$13,520	\$12,719	\$12,421

amount at which the 33% tax bracket begins ¹				
Spouse or common-law partner amount (maximum) for individuals whose net income for the year is less than or equal to the amount at which the 29% tax bracket begins ¹	\$15,705	\$15,000	\$14,398	\$13,808
Spouse or common-law partner amount for individuals whose net income for the year is greater than or equal to the amount at which the 33% tax bracket begins (maximum if eligible for the Canada caregiver amount for a dependent spouse or common-law partner) ¹	\$16,772	\$16,019	\$15,069	\$14,716
Spouse or common-law partner amount for individuals whose net income for the year is less than or equal to the amount at which the 29% tax bracket begins (maximum if eligible for the Canada caregiver amount for a dependent spouse or common-law partner) ¹	\$18,321	\$17,499	\$16,748	\$16,103
Amount for an eligible dependant (maximum) for individuals whose net income for the year is greater than or equal to the amount at which the 33% tax bracket begins ¹	\$14,156	\$13,520	\$12,719	\$12,421
Amount for an eligible dependant (maximum) for individuals whose net income for the year is less than or equal to the amount at which the 29% tax bracket begins ¹	\$15,705	\$15,000	\$14,398	\$13,808
Amount for an eligible dependant for individuals whose net income for the year is greater than or equal to the amount at which the 33% tax bracket begins (maximum if eligible for the Canada caregiver amount for a dependant) ¹	\$16,772	\$16,019	\$15,069	\$14,716
Amount for an eligible dependant for individuals whose net income for the year is less than or equal to the amount at which the 29% tax bracket begins (maximum if eligible for the Canada caregiver amount for a dependant) ¹	\$18,321	\$17,499	\$16,748	\$16,103
Canada caregiver amount for children under age 18	\$2,616	\$2,499	\$2,350	\$2,295
Age amount	\$8,790	\$8,396	\$7,898	\$7,713
Net income threshold for age amount	\$44,325	\$42,335	\$39,826	\$38,893
Canada employment amount (maximum)	\$1,433	\$1,368	\$1,287	\$1,257



Canada caregiver amount for other infirm dependants age 18 or older (maximum amount)	\$8,375	\$7,999	\$7,525	\$7,348
Net income threshold for Canada caregiver amount	\$19,666	\$18,783	\$17,670	\$17,256
Disability amount	\$9,872	\$9,428	\$8,870	\$8,662
Supplement for children with disabilities (maximum)	\$5,758	\$5,500	\$5,174	\$5,053
Threshold relating to allowable child care and attendant care expenses	\$3,373	\$3,221	\$3,030	\$2,959
Adoption expenses (maximum per adoption)	\$19,066	\$18,210	\$17,131	\$16,729
Medical expense tax credit (3% of net income ceiling)	\$2,759	\$2,635	\$2,479	\$2,421
Refundable medical expense supplement				
Description	2024	2023	2022	2021
Maximum supplement	\$1,464	\$1,399	\$1,316	\$1,285
Minimum earnings threshold	\$4,275	\$4,083	\$3,841	\$3,751
Family net income threshold	\$32,419	\$30,964	\$29,129	\$28,446
Old age security repayment				
Description	2024	2023	2022	2021
Old age security repayment threshold	\$90,997	\$86,912	\$81,761	\$79,845
Certain board and lodging allowances paid to players on sports teams or members of recreation programs				
Description	2024	2023	2022	2021
Income exclusion (maximum per month)	\$430	\$411	\$386	\$377
Tradesperson's tools deduction				
Description	2024	2023	2022	2021
Threshold amount relating to cost of eligible tools	\$1,433	\$1,368	\$1,287	\$1,257
Advanced life deferred annuities (ALDA) ²				
Description	2024	2023	2022	2021
Lifetime dollar limit	\$170,000	\$160,000	\$160,000	\$150,000
Canada training credit (CTC) ³				
Description	2024	2023	2022	2021
Minimum working income threshold	\$11,511	\$10,994	\$10,342	\$10,100
Maximum net income	\$165,430	\$155,625	\$151,978	\$150,473

Goods and services tax/harmonized sales tax credit				
Description	2024	2023	2022	2021
Adult maximum	\$340	\$325	\$306	\$299
Child maximum	\$179	\$171	\$161	\$157
Single supplement	\$179	\$171	\$161	\$157
Phase-in threshold for the single supplement	\$11,039	\$10,544	\$9,919	\$9,686
Family net income at which credit begins to phase out	\$44,324	\$42,335	\$39,826	\$38,892
Tax-free savings account				
Description	2024	2023	2022	2021
Annual TFSA dollar limit ⁴	\$7,000	\$6,500	\$6,000	\$6,000
Lifetime capital gains exemption for qualified farm or fishing property and qualified small business corporation shares ⁵				
Description	2024	2023	2022	2021
Exemption limit	\$1,016,836	\$971,190	\$913,630	\$892,218
Deduction limit (since ½ of the capital gain is taxable)	\$508,418	\$485,595	\$456,815	\$446,109
Additional exemption amount for qualified farm or fishing property	NA	\$28,810	\$86,370	\$107,782
Additional deduction amount for qualified farm or fishing property (since ½ of the capital gain is taxable)	NA	\$14,405	\$43,185	\$53,891
Canada child benefit (CCB) ⁶				
Description	2024	2023	2022	2021
CCB (base benefit, child under age 6)	\$7,787	\$7,437	\$6,997	\$6,833
CCB (base benefit, child aged 6 to 17)	\$6,570	\$6,275	\$5,903	\$5,765
Adjusted family net income at which phase out begins	\$36,502	\$34,863	\$32,797	\$32,028
Second phase out threshold	\$79,087	\$75,537	\$71,060	\$69,395
Base phase out amount for one eligible child	\$2,981	\$2,847	\$2,678	\$2,616
Base phase out amount for two eligible children	\$5,479	\$5,491	\$5,166	\$5,044
Base phase out amount for three eligible children	\$8,091	\$7,728	\$7,270	\$7,100
Base phase out amount for four or more eligible children	\$9,795	\$9,355	\$8,801	\$8,594

Child disability benefit (CDB)				
Description	2024	2023	2022	2021
Maximum benefit	\$3,322	\$3,173	\$2,985	\$2,915
Family net income threshold for phase out	\$79,087	\$75,537	\$71,060	\$69,395
Children's special allowance (CSA)				
Description	2021-2024			
CSA base amount	6			

Footnote 1 - On December 9, 2019, the Government announced an increase to the basic personal amount. For individuals whose net income for the year is less than or equal to the amount at which the 29% tax bracket begins (\$150,473 for 2020), the basic personal amount increased to \$13,229 for 2020, \$13,808 for 2021, \$14,398 for 2022, \$15,000 for 2023. The amount is indexed after 2023. For individuals whose net income is greater than the amount at which the 29% tax bracket begins (\$150,473 for 2020), the increase in the basic personal amount gradually phases out so that the basic personal amount for individuals whose income is greater than the next tax bracket threshold (\$214,368 for 2020), remains unchanged (\$12,298 for 2020) and continues to be indexed.

Similar increases were announced for the maximum spouse or common-law partner amount and the maximum amount for an eligible dependant. The phase out of the increase is based on the individual's income rather than the income of the dependant.

Footnote 2 - An individual is subject to a lifetime advanced life deferred annuity (ALDA) limit equal to 25% of a specified amount in relation to a particular qualifying plan. An individual is also subject to a comprehensive lifetime ALDA dollar limit of \$150,000 from all qualifying plans. The lifetime ALDA dollar limit is indexed for inflation for taxation years after 2020, rounded to the nearest \$10,000.

Footnote 3 - The 2019 Federal Budget announced the Canada training credit (CTC) which started in 2020. Individuals can accumulate \$250 towards their Canada training credit limit each year if, in the preceding year, they met all eligibility conditions. An individual's Canada training credit limit for a year represents the maximum credit they can claim in that year, and will be reduced in the subsequent year by the amount of any CTC claimed. Eligibility conditions include a minimum working income threshold and a maximum net income threshold in respect of the preceding year. For example, the accumulation of a \$250 Canada training credit limit for 2020 was dependent on income in 2019; for 2020 the minimum working income threshold of \$10,000 and the maximum net income threshold (the amount at which the 29% tax bracket begins for the 2019 year – \$147,667) was applied to a taxpayer's income earned in 2019.

Footnote 4 - Under changes announced by the Government in a Department of Finance news release on December 7, 2015, for 2016 and each subsequent year, the annual TFSA dollar limit is fixed at 5,000, indexed to inflation for each year after 2009, and rounded to the nearest \$500.

Footnote 5 - Under changes announced in the 2015 Federal Budget, the lifetime capital gains exemption applicable to capital gains realized on the disposition of qualified farm or fishing property, disposed of after April 20, 2015, is the greater of (1) \$1 million and (2) the indexed lifetime capital gains exemption applicable to capital gains realized on the disposition of qualified small business corporation shares.

Footnote 6 - The Children's special allowance is the same amount as the Canada child benefit plus the Child disability benefit (where applicable). However, there is no phase out for the Children's special allowance. See the Canada child benefit amounts for the two age groups.

Registered Retirement Income Fund (RRIF) Withdrawal Rates

Notes:

- An RRSP must mature no later than December 31 of the year in which the RRSP annuitant turns 71. There are three options available for RRSP holders: cash in the RRSP; buy an annuity; or convert RRSP into a RRIF. The options are not mutually exclusive.
- To determine the minimum amount that an annuitant must withdraw from a RRIF each year, multiply the January 1 fair market value (FMV) of the RRIF by the factor associated with the annuitant's age on January 1 (see factor table below).
- Clients can opt to use the age of their spouse or common-law partner, but this election must be made before the first RRIF withdrawal.
- No minimum withdrawal is required in the year a RRIF is established.
- There is no maximum withdrawal amount.

Age	General (%)	Qualifying RRIFs ¹ (%)
71 ²	5.28	5.26
72	5.40	5.40
73	5.53	5.53
74	5.67	5.67
75	5.82	5.82
76	5.98	5.98
77	6.17	6.17
78	6.36	6.36
79	6.58	6.58
80	6.82	6.82
81	7.08	7.08
82	7.38	7.38
83	7.71	7.71
84	8.08	8.08
85	8.51	8.51
86	8.99	8.99
87	9.55	9.55
88	10.21	10.21
89	10.99	10.99
90	11.92	11.92
91	13.06	13.06
92	14.49	14.49
93	16.34	16.34
94	18.79	18.79
95 or older	20.00	20.00

1. A qualifying RRIF is generally a RRIF established before 1993.

2. To calculate minimum annual withdrawals for below age 71, use the formula $1/(90-\text{age})$.



T-Slips

NR4 Statement of Amounts Paid or Credited to Non-Residents of Canada

Canada Revenue Agency		Agence du revenu du Canada		NR4		Statement of Amounts Paid or Credited to Non-Residents of Canada		État des sommes payées ou créditées à des non-résidents du Canada	
10	Year Année	11	Recipient code Code du bénéficiaire	12	Country code for tax purposes Code de pays pour fins d'impôt	13	Payer or agent identification number Numéro d'identification du payeur ou de l'agent	14	Foreign or Canadian tax identification number Numéro d'identification étranger ou canadien aux fins de l'impôt
Income code Code de revenu		Currency code Code de devise		Gross income Revenu brut		Non-resident tax withheld Impôt des non-résidents retenu		Exemption code Code d'exemption	
Line - Ligne 1		14		15		16		17	
Line - Ligne 2		24		25		26		27	
<div> <div> Non-resident recipient's name and address - Nom et adresse du bénéficiaire non-résident Individual's surname, first name and initial / Corporation, organization, association, trust, or institution name Nom, prénom et initiale du particulier / Nom de la société, de l'organisme, de l'association, de la fiducie ou de l'établissement Second individual's surname, first name and initial - Nom, prénom et initiale du deuxième particulier Address Adresse Country code Code pays </div> <div> Name and address of payer or agent Nom et adresse du payeur ou de l'agent Non-resident account number Numéro de compte non-résident N R </div> </div>									

See the privacy notice after the codes on the next page.
Consultez l'avis de confidentialité qui suit les codes à page suivante.

NR4 (23)

Box 11 – Recipient code

- 1 – Individual
- 2 – Joint Account
- 3 – Corporation
- 4 – Other (trust, including fiduciary-trustee, nominee, estate or partnership)
 - 5 – Government, government enterprise, or international organizations and agencies prescribed by regulation. The prescribed international organizations and agencies are:
 - ❖ Bank for International Settlements
 - ❖ European Fund
 - ❖ International Bank for Reconstruction and Development
 - ❖ International Development Association

- ❖ International Finance Corporation
- ❖ International Monetary Fund
- ❖ European Bank for Reconstruction and Development

Box 12 – Country Code This is the three-letter **code** for the country in which the recipient is a resident for tax purposes. **Only use the codes listed in Appendix A.**

Box 13 – Foreign or Canadian tax identification number This is the identification number assigned to the non-resident for tax purposes by their country of residence. If a non-resident does not have an identification number, a Canadian social insurance number (SIN), individual tax number (ITN), a temporary tax number (TTN) or a Canadian payroll program account number may be entered here. If no number is available, the box will be blank.

Box 14 or 24 – Income Code A two-digit code indicating the type of income paid or credited to a non-resident recipient during the year.

- 02** – Other – Periodic payments
- 03** – Other – Lump-sum payments
- 04** – Automotive products – Assistance benefits
- 05** – Copyright royalties
- 06** – Death benefit other than CPP or QPP
- 07** – Deferred profit-sharing plan – Periodic payments
- 08** – Dividends paid by Canadian subsidiaries to foreign parent corporations
- 09** – Dividends – Other
- 10** – Energy conversion grants
- 11** – Estate and trust income
- 12** – Franchise and similar rights
- 13** – Gross rents from real property
- 14** – Income-averaging annuity contract



- 21** – Management or administrative fee or charge
- 22** – Motion picture films and films or videotapes, etc. for TV use
- 23** – Natural resource royalties
- 24** – Registered education savings plan
- 26** – RRIF – Periodic payments
- 27** – RRIF – Lump-sum payments
- 28** – RRSP – Periodic payments
- 29** – RRSP – Refund of premiums
- 30** – RRSP – Refund of excess amounts
- 31** – Deferred profit-sharing plans – Lump-sum payments
- 32** – RRSP – Amounts deemed received on deregistration
- 33** – RRSP – Amounts deemed received on death
- 34** – Registered supplementary unemployment benefits
- 35** – Research and development royalties
- 36** – Retiring allowance
- 37** – Retirement compensation arrangements
- 38** – Royalties and similar payments for the use of, or the right to use, other properties
- 39** – Superannuation or pension benefits – Periodic payments
- 40** – Superannuation or pension benefits – Lump-sum payments
- 41** – Textile, clothing, and leather goods – Assistance and superannuation or pension benefits
- 43** – RRSP – Lump-sum payments
- 44** – Old Age Security payments (regular benefits)
- 45** – Net federal (guaranteed income) supplement
- 46** – Taxable CPP benefits
- 47** – Canada Pension Plan – Disability benefits
- 48** – Canada Pension Plan death benefits – Lump-sum payments
- 49** – Taxable Quebec Pension Plan benefits
- 50** – Quebec Pension Plan – Disability benefits
- 51** – Quebec Pension Plan death benefits – Lump-sum payments
- 52** – Timber royalties
- 53** – Eligible funeral arrangements
- 54** – Film and video acting services
- 55** – Film and video acting services – Contingent compensation
- 56** – Film and video acting services – Residuals
- 57** – TCP gains distribution – Capital gains dividends paid by mutual fund corporations
- 58** – TCP gains distribution – Capital gains distributions made by mutual fund trusts
- 59** – Assessable distributions paid or credited by a Canadian property mutual fund investment corporation
- 60** – Assessable distributions paid or credited by a Canadian property mutual fund investment trust
- 61** – Arm's length interest payments
- 62** – Non-arm's length interest payments
- 63** – Registered Disability Savings Plan (RDSP)
- 64** – Tax Free Savings Account (TFSA) taxable amount
- 65** – PRPP – Periodic payments
- 66** – PRPP – Lump-sum payments
- 74** – Taxable FHSA withdrawals
- 75** – FHSA beneficiary distributions received
- 76** – Amount deemed received on FHSA cessation



85 – Dividend compensation payments made under a Securities Lending Arrangement (SLA)

86 – One time payment for older seniors

88 – Old Age Security recovery tax

Box 15 or 25 - Currency code All income and withholding tax should be reported in Canadian funds showing currency code CAD. If the amounts are not reported in Canadian funds, a three-letter code of the currency for the amounts reported as gross income (box 16 or 26) and non-resident tax withheld (box 17 or 27). See Appendix D for a list of the currency codes.

Box 16 or 26 - Gross income This is the gross income paid or credited to non-residents of Canada if:

- the amount paid or credited, or deemed paid or credited under Part I or Part XIII of the *Income Tax Act* is \$50 or more; or
- any amount under Part XIII has been withheld.

In addition, payers of rental income have to enter the gross rental income, and film industry payers have to enter the gross income for acting services, even if no tax was withheld on some or all of the income.

Box 17 or 27 - Non-resident tax withheld This is the amount of non-resident tax that was withheld. If the foreign funds are not converted to Canadian currency, box 15 or 25 will be completed (Currency code), in order to clearly show the currency of the tax withheld.

Box 18 or 28 - Exemption code This is the exemption code that applies from the list in Appendix C. This code identifies the section of the *Income Tax Act* or a bilateral tax treaty that gives the authority to exempt the amount from Part XIII withholding tax, or to apply a reduced withholding rate, as a result of certain elections. If no tax is withheld, the correct exemption code must be included.

NR4OAS Statement of Old Age Security Pension Paid or Credited to Non-Residents of Canada

Canada Revenue Agency Agence du revenu du Canada		Statement of Old Age Security Pension Paid or Credited to Non-Residents of Canada Relevé de la Sécurité de la vieillesse payée ou créditée à des non-résidents du Canada				NR4(OAS)					
10	Year Année	11	Recipient code Code du bénéficiaire	12	Country code Code de pays	13	Old age security number Numéro de Sécurité de la vieillesse	14	Non-resident account number Numéro de compte non-résident	15	Foreign or Canadian tax identification number Numéro d'identification étranger ou canadien aux fins de l'impôt
Line 1 Ligne 1	16	Income code Code de revenu	17	Currency code Code de devise	18	Gross income Revenu brut	19	Non-resident tax withheld Impôt des non-résidents retenu	20	Exemption code Code d'exemption	
Line 2 Ligne 2	21	Recovery tax code Code de l'impôt de récupération	22	Currency code Code de devise	23	Recovery tax withheld Impôt de récupération retenu					
Non-resident recipient's name and address Nom et adresse du bénéficiaire non-résident							Name and address of payer or agent Nom et adresse du payeur ou de l'agent				
See the privacy notice on your return Consultez l'avis de confidentialité dans votre déclaration											
NR4(OAS) (23) SC (SP-0136) nat (ITC)											
Attach this copy to your Section 217 Income Tax and Benefit Return Joignez cette copie à votre Déclaration de revenus et de prestations selon l'article 217											
Canada											

Box 16 – Gross income – This is old age security pension. Enter this amount on line 11300 of Section 217 income tax return and *Old Age Security Return of Income*.

Box 17 – Non-resident tax withheld – Enter this amount on line 43700 of the Section 217 income tax return.

Box 27 – Recovery tax withheld – Enter this amount on line 43700 of the *Old Age Security Return of Income*.

Note: If you are a resident of Canada for income tax purposes, report this income and tax withheld on your income tax return for the province or territory where you lived on December 31.

If electing under section 217 of the *Income Tax Act* to report this income, attach this copy to the Section 217 income tax return.



RC62 Universal Child Care Benefit Statement

Canada Revenue Agency / Agence du revenu du Canada		UNIVERSAL CHILD CARE BENEFIT STATEMENT ÉTAT DE LA PRESTATION UNIVERSELLE POUR LA GARDE D'ENFANTS		RC62
Year / Année	Social Insurance Number / Numéro d'assurance sociale	10	Total benefit paid / Prestation totale versée	12
		Year / Année	Amount / Montant	Year / Année
Issued by: Human Resources and Skills Development Canada / Émis par: Ressources humaines et Développement des compétences Canada		Repayment of previous-years benefits / Remboursement de prestations d'années précédentes		
		Year / Année	Amount / Montant	Year / Année

RC62 (09)

Box 10 – Total benefit paid. If there is a spouse or common-law partner, the person with the lower net income will report this amount on line 11700. If the taxpayer did **not** have a spouse or common-law partner at the end of the year, the taxpayer may either enter the amount on line 11700 of their tax return or report this amount as income on their dependant's return.

Box 11 – Repayment of previous-year benefits. This amount is claimed by the person who reported the UCCB income for the previous year(s). Claim this on line 21300.

RC210 Canada Workers Benefit Advance Payments Statement

Canada Revenue Agency / Agence du revenu du Canada		Advanced Canada workers benefit (ACWB) statement État de l'avance de l'allocation canadienne pour les travailleurs (AACT)		RC210
Year / Année	Social insurance number / Numéro d'assurance sociale	10	Total Basic Advanced Canada workers benefit / Total de base de l'avance de l'allocation canadienne pour les travailleurs	
		11	Total Advanced Canada workers benefit disability supplement / Total du supplément pour personnes handicapées de l'AACT	
Issued by: Canada Revenue Agency / Émis par: Agence du revenu du Canada		Canada		
RC210 E (23)		Privacy Act, personal information bank number CRA PPU 005 / Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC PPU 005		

Box 10 - Total Basic Advanced Canada workers benefit. This is the total Advanced Canada workers benefit that was issued for the basic portion of your benefit shown on this statement. This amount must be reported on line 38120 of your Schedule 6 or line 38121 of your spouse's or common-law partner's Schedule 6 (if applicable).

Box 11 (NEW) - Total Advanced Canada workers benefit disability supplement. This is the total Advanced Canada workers benefit that was issued for the disability supplement portion of your benefit shown on this statement. Enter this amount on line 38122 of your Schedule 6.

T3 Statement of Trust Income Allocations and Designations

Canada Revenue Agency / Agence du revenu du Canada		Year / Année	Statement of Trust Income Allocations and Designations État des revenus de fiducie (répartitions et attributions)		T3
Actual amount of eligible dividends / Montant réel des dividendes admissibles	Taxable amount of eligible dividends / Montant imposable des dividendes admissibles	Dividend tax credit for eligible dividends / Crédit d'impôt pour dividendes admissibles	Capital gains / Gains en capital	Capital gains eligible for deduction / Gains en capital admissibles pour déduction	
40	50	51	21	30	
Actual amount of dividends other than eligible dividends / Montant réel des dividendes autres que des dividendes admissibles	Taxable amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes admissibles	Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes admissibles	Other income / Autres revenus	Trust year end / Fin d'année de la fiducie	
23	32	39	26	Year / Année	Months / Mois
Other information (see the back) / Autres renseignements (lisez le verso)	Box / Case	Box / Case	Footnotes - Notes		
	Amount / Montant	Amount / Montant			
Recipient's name (last name first) and address - Nom, prénom et adresse du bénéficiaire			Trust's name and address - Nom et adresse de la fiducie		
Recipient identification number / Numéro d'identification du bénéficiaire			Beneficiary code / Code du bénéficiaire		
12			10		
T3 (23)			For information, see the back. / Pour obtenir des renseignements, lisez le verso.		

Box 12 - Recipient identification number – Social insurance number or business number
23 Dividends from Canadian corporations – The amounts you have to report

32 as income are the amounts shown in box 32 and box 50. Include the total of **39** these amounts on line 12000 of your return. Also, include the amount shown in **49** box 32 on line 12010 of your return. The federal dividend tax credit to which

50 you are entitled is the total of box 39 and box 51. Include this amount on **51** line 40425 of the T1 General.

Box 21 - Capital gains – Subtract any amount in box 30 from the amount in box 21. Include the difference on line 17600 of Schedule 3. All or part of the amount in box 21 may be foreign non-business income, which will be

footnoted. Include any footnoted amount for foreign non-business income on line 43300 of Form T2209, *Federal Foreign Tax Credits*.

Box 22 – Lump-sum pension income – Include this amount on line 13000 of your return. This amount may be transferred to an RRSP or RPP

Box 24 – Foreign business income – Include this amount on line 13500 of your return and on Form T2209, *Federal Foreign Tax Credits*.

Box 25 – Foreign non-business income – Include this amount on line 12100 of your return and on line 43300 of Form T2209.

Box 26 – Other income – Subtract any amount in box 31 from the amount in box 26. Include the difference on line 13000.

Box 30 – Capital gains eligible for deduction – Include the footnoted amounts for qualified small business corporation shares, qualified farm, or fishing property on the relevant lines of Schedule 3.

Box 31 – Qualifying pension income – Include this amount on line 11500 of your return and in the calculation for line 31400 of the T1 General.

Box 33 – Foreign business income tax paid – Include this amount on line 4 of Form T2209, *Federal Foreign Tax Credits*.

Box 34 – Foreign non-business income tax paid – Include this amount on line 1 of Form T2209, *Federal Foreign Tax Credits*.

Box 35 – Eligible death benefits – This amount is included in box 26. You may be able to exclude up to \$10,000 from income. Taxable benefit posts to line 13000.

Box 37 – Insurance segregated fund net capital losses – Include this loss on line 17600 of Schedule 3.

Box 38 – Part XII.2 tax credit – Include this amount on line 45600.

Boxes 40, 41 and 43 – Investment tax credit – Include these amounts on Form T2038 (IND), *Investment Tax Credit (Individuals)*. The investment code should be identified as a footnote on this slip.

Box 42 – Amount resulting in cost base adjustment – This amount represents a distribution or return of capital from the trust. Follow the instructions in the footnote area and adjust the cost base of the property at the end of the tax year.

Box 45 – Other credits – Include the footnoted amount on Form T1129 for Newfoundland and Labrador or Form T1232 for Yukon, whichever applies.

Box 46 – Pension income qualifying for an eligible annuity for a minor – This amount is already included in box 26.

Box 47 – Retiring allowance qualifying for transfer to an RPP/RRSP – This amount is already included in box 26

Box 48 – Eligible amount of charitable donations – Depending on the type of donation, include this amount on line 33700, 33900, 34000, or 34200 of Schedule 9, whichever applies.



T4 Statement of Remuneration Paid

14 – Employment income such as salary and wages including pay in lieu of termination notice, bonuses, vacation pay, tips and gratuities, honorariums, director's fees, management fees, executor's and administrator's fees received to administer and estate if not your usual course of business, commissions, taxable allowances taxable benefits, payments from a WLRP if CPP or EI had to be deducted, amounts paid under SUBP, payments from an EBP and amounts allocated by a trustee under an employee trust and amounts that are greater than \$1,000 which are paid to emergency

volunteers. This amount is entered on line 10100.

16 – Employee's CPP contributions can be used as a non-refundable tax credit on line 30800. Any excess contribution will be calculated on schedule 8 and refunded at line 44800

16A Employee's second CPP contributions (NEW)

17 – Employee's QPP contributions for a taxpayer who was employed in Quebec. Different contribution rates apply for employees working in Quebec. The amount can be used as a non-refundable tax credit on line 30800.

17A – Employee's second QPP contributions (NEW)

18 – Employee's EI premiums can be used as a non-refundable tax credit on line 31200. Any excess contribution will be calculated on a T2204 and refunded at line 45000

20 – RPP contributions, including past service contributions may be deducted on line 20700. RPP contributions will impact RRSP contribution room.

22 – Income tax deducted is entered on line 43700.

24 – EI insurable earnings represents the amount of income which is considered qualified earnings for the purpose of Employment Insurance. If there is no entry, box 24 will be considered to be the same as box 14. If the entry is zero, the EI exempt box should be checked.

26 – CPP pensionable earnings represents the amount of income which is considered qualified earnings which is pensionable. If there is no entry, box 26 will be considered to be the same as box 14. If the entry is zero, the CPP exempt box should be checked.

30 – Board and lodging represents a taxable amount for an employee who had free or subsidized housing, or board and lodging. The amount is already included in box 14

31 – Special work site when the employee received a benefit for board and lodging at a special work site in a prescribed zone.

32 – Travel in a prescribed zone – reports when an employee living in a prescribed zone is provided with an amount for travel assistance. This amount is included in box 14 and is used on the T2222 Northern Residents deduction form.

33 – Medical travel assistance – reports when an employee living in a prescribed zone is provided with an amount for medical travel assistance. This amount is used on the T2222 Northern Residents deduction form.

34 – Personal use of employer's automobile or motor vehicle – reports when an employee has the use of the employer's automobile or motor vehicle. This amount is already included in box 14.

36 - Interest-free and Low interest loans – the amount of benefit for an employee with an interest-free or low-interest loan, including a home-purchase and home-relocation loan, because of an office or employment (or intended employment). This amount is included in box 14



38 – Security Options Benefits – The amount represents when an employee received a taxable benefit under a corporation's agreement to issue its eligible shares or units of mutual fund trusts to the employee. This amount is included box 14.

39 – Security Options Deduction 110 (1)(d) - If the employee is entitled to a deduction under paragraph 110(1)(d) of the *Income Tax Act*, a deduction for one-half of the amount that was reported under code 38 for those shares may be taken on line 24900.

40 – Other Taxable Benefits – represents taxable benefits and allowances that are not included in any other box. This amount is already included in box 14

41 - Security Options Deduction 110 (1)(d.1) - If the taxpayer is entitled to a deduction under paragraph 110(1)(d.1) of the *Income Tax Act*, code 41 will be one-half of the amount reported under code 38 for those shares. This may be taken as a deduction on line 24900

42 – Employment commissions – the amount of commissions earned by the taxpayer. This amount is reported on line 10120. This amount is already included in box 14. Expenses may be deducted from this income.

43 – Canadian Forces personnel and police deduction - Canadian Forces personnel and police who are deployed outside Canada on a high-risk or current moderate-risk operational mission can claim a deduction from taxable income for the amount of employment earnings they receive during these missions. This amount is Included in box 14. The deduction may be taken at line 24400

44 - Union Dues – Paid through employment, report on line 21200

45 – Employer-offered dental benefits

46 – Charitable Donations – report on line 34900

52 – Pension adjustment – This amount reduces the taxpayer's RRSP limit, as the employer is using up this room with RPP. Enter on line 20600, informational only for calculation of next year's RRSP limit.

55 – Provincial parental insurance plan (PPIP) – Residents of Quebec, see line 31205 in your tax guide. Residents of provinces or territories other than Quebec, report on line 31200

57 – Employment Income – Included in box 14, this box reflects income earned during the period from March 15 to May 9, 2020

58 – Employment Income – Included in box 14, this box reflects income earned during the period from May 10 to July 4, 2020

59 – Employment Income – Included in box 14, this box reflects income earned during the period from July 5 to August 29, 2020

60 – Employment Income – Included in box 14, this box reflects income earned during the period from August 30 to September 26, 2020

66 – Eligible retiring allowances – This is the amount of retiring allowance (also called severance pay) that was paid in the year and is eligible for transfer to an RPP or RRSP, even if not transferred. This amount will be reported on line 13000. If it is transferred, there will be a corresponding RRSP contribution slip and the amount will transfer without affecting the RRSP deduction limit.

67 – Non-eligible retiring allowances – This is the amount of retiring allowance that is NOT eligible for transfer to an RPP or RRSP. This amount will be reported on line 13000. It can be contributed to an RRSP, if there is contribution room and will impact the RRSP deduction limit.

69 – Indian (exempt income) – Non-eligible retiring allowances - Reports the amount of retiring allowances that was paid to an Indian and is NOT eligible for transfer to an RPP or RRSP. The amount (or part) may be contributed to the taxpayer's RRSP as long as there is contribution room.

71 – Indian (exempt income) – Employment – reports the amount of tax-exempt salary or wages paid to an Indian. This exempt income is not reported on the tax return but is used for calculations involving CPP, EI, and WITB

74 – Past service contributions for 1989 or earlier years while a contributor – When an employee made past service contributions to a registered pension plan (RPP) for employment in 1989 or earlier years while a contributor to an RPP, the amount in box 74 will already be included in box 20. A deduction may be taken on line 20700

75 – Past service contributions for 1989 or earlier years while not a contributor – When an employee made past service contributions to a registered pension plan (RPP) for employment in 1989 or earlier years while NOT a contributor to an RPP, the amount in box 75 will already be included in box 20.

77 – Workers' compensation benefits repaid to the employer – This is the amount of workers' compensation benefits repaid to the employer that was previously included in the employee's salary.

This allows the taxpayer to claim a corresponding deduction as other employment expenses on line 22900.

78 – Fishers – Gross income – reports the amount paid or payable to the fisher from the proceeds of a catch. Complete form T2121 to report this income. Do not enter on line 10100

79 – Fishers – Net partnership amount - reports the product of the gross income (or gross value of the catch) reported under code 78, minus the 25% prescribed amount and the total amount paid to the sharepersons reported under code 80, multiplied by your partnership agreement allocation. This is CPP pensionable earnings and will be reflected in box 24 (Box 56 in Quebec). Enter this amount on form T2121.

80 – Fishers – Shareperson amount - This is the amount paid or payable to the fisher from the proceeds of a catch based on the sharing arrangement agreed to before embarking on the fishing trip. Report this income on form T2121. It is included in box 24 (box 56 in Quebec) as CPP/PPIP pensionable earnings.

81 – Placement or employment agency workers - This is the gross earnings of placement and employment agency workers which is reported on form T2125.

82 – Taxi drivers and drivers of other passenger-carrying vehicles - These workers are not considered employees, but a T4 slip for EI and PPIP purposes must be generated by the employer. Enter the gross earnings on a T2125. Related expenses may be deducted

83 – Barbers or hairdresser Gross income - These workers are not considered employees however a T4 slip for EI and PPIP purposes must be completed. Enter these gross earnings on a T2125. Related expenses may be deducted

85 – Employee-paid premiums for private health services plans – An employee can claim premiums he or she paid to a private health services plan as a qualifying medical expense (including the applicable GST/HST or PST). The use of code 85 is optional; however, if you do not use this code, we may ask the employee to provide supporting documents. This amount qualifies as a medical expense and will report on line 33099.

86 – Security options election - The total amount of the security option cash-outs that you have elected not to claim as an expense. This amount is already included in box 14.

87 – Emergency services volunteer exempt amount – This is the exempt amount (up to \$1,000) paid by a government, a municipality, or a public authority to an individual who performed firefighter or search and rescue duties as a volunteer. This amount is NOT included in box 14 – if choosing the firefighters or rescue workers non-refundable tax credit instead, add box 87 into box 14 for reporting on the T1 General.

88 – Indian (exempt income) – Self-employment – This is the amount of tax-exempt self-employment income paid to an Indian who is a fisher, barber or hairdresser, taxi driver or driver of other passenger-carrying vehicles. This amount is not included in box 14 as it is exempt income.

T4A Statement of Pension, Retirement, Annuity and Other Income

Box 102 – Lump-sum payments – non-resident services transferred under paragraph 60(j) is a superannuation or pension benefits paid in a lump sum from an employee benefit plan that was transferred to an registered pension plan (RPP) or registered retirement savings plan (RRSP) under paragraph 60(j) of the *Income Tax Act*. These amounts were paid for services that you or your spouse or common-law partner rendered in a period during which you did not reside in Canada. This amount is included in box 18. An offsetting deduction for the amount identified in box 10200 may be claimed on line 20700 if the amount was transferred to your RPP or on line 208 if the amount was transferred to your RRSP.

Box 104 – Research grants enter the amount of research grants received minus any allowable expenses incurred for the purpose of carrying on the research work will be reported on line 10400

Box 105 – Scholarships, bursaries, fellowships and study grants or awards that are not eligible for the full-time or part-time education amount report only the part of the post-secondary award that is more than \$500 on line 13010.

Box 105 – Scholarships, bursaries, fellowships and study grants or awards that are eligible for the **full-time education amount** are not taxable up to the total amount required to support you in the program. Consideration must be given to: the duration of the program; any terms and conditions that apply to the award; and the period for which support is intended to be provided by the award.

Box 105 – Scholarships, bursaries, fellowships and study grants or awards that are eligible for the part-time education amount that may be excluded from income with respect to awards received in 2010 and later tax years is limited to the sum of the cost of materials related to the program; and the fees paid to the designated educational institution in respect of the program.

Box 105 – Scholarships, bursaries, fellowships and study grants or awards received in connection with the taxpayer's enrolment in an elementary or secondary school educational program is fully excluded from income

Box 105 – Artists' project grants permits a taxpayer to exclude from income an amount relating to a scholarship, fellowship, bursary or prize that is to be used by the taxpayer in the production of a literary, dramatic, musical or artistic work. In order for the art production grant exemption to apply, the amount of the grant must be used in computing the taxpayer's income. It is calculated as the total amount of reasonable expenses incurred in the year to fulfill the conditions of receiving each art production grant, up to, but not exceeding, the total amount of each grant. This net grant amount qualifies for the \$500 exemption. Any excess grant monies will be taxable and will report on line 13010.

Box 106 – Death benefits represents the gross amount of any payment made (including a payment to a surviving spouse, common-law partner, heir, or estate) on or after the death of an employee to recognize the employee's service in an office or employment. Report on line 13000.

Box 107 – Payments from a wage-loss replacement plan is the gross amount received from a wage-loss replacement plan. This amount is reduced by the premiums paid by the employee into the plan. The net amount is reported on line 10400

Box 108 -Lump-sum payments from a registered pension plan (RPP) that you cannot transfer (included in box 18)

Box 109 - Periodic payments from an unregistered plan are pension benefits paid from a pension fund or plan that is not registered. The amount reports on line 13000

Box 110 - Lump-sum payments accrued to December 31, 1971 (included in box 18)

Box 111 - Income averaging annuity contracts (IAAC) included in box 24

Box 115 - Deferred profit-sharing plan (DPSP) annuity or instalment payments are the instalment or annuity payments under a deferred profit sharing plan (DPSP) and is already included in box 24

Box 116 - Medical travel assistance is for an employee who usually lives in a prescribed zone and works at a special work site in a prescribed zone for medical travel assistance paid by the employer. This will be reported on the T2222, Northern Residents Deduction.



Box 117 – Loan benefits represents the benefits of a loan that a person or partnership received as a shareholder or related to a shareholder. This amount will be reported on line 13000

Box 118 – Medical premium benefits is a taxable benefit for premiums to a provincial or territorial health services insurance plan and will be reported on line 10400

Box 119 – Premiums paid to a group term life insurance plan is a taxable benefit for former employees or retirees. This amount is reported on line 10400

Box 122 – RESP accumulated income payments paid to other are amounts paid to someone other than the subscriber as both the subscriber and their spouse or common-law partner are deceased. Included in box 40

Box 123 – Payments from a revoked DPSP (deferred profit-sharing plan) will be reported on line 13000

Box 124 – Board and lodging at special work sites is used if an employee does not usually live in a prescribed zone but works at a special work site in a prescribed zone and meets the residency requirements for the northern residents' deductions. The exempt portion for board and lodging benefits the employee receives while working at the special work site which is within 30 kilometres from the nearest urban area having a population of at least 40,000 persons.

Box 125 – Disability benefits paid out of a superannuation or pension plan will be reported on line 13000. This income is not subject to payroll deductions (CPP/QPP, EI and income tax)

Box 126 – Pre-1990 RPP past service contributions while a contributor are the contributions a former employee made to buy past service and are already included in Box 32.

Box 127 – Veterans' benefits are the amounts received on account of an earnings loss benefits, supplementary retirement benefits or permanent impairment allowance. This amount is reported on line 10400

Box 128 – Veterans benefits eligible for pension splitting. This amount is already included in box 16

Box 129 – Tax deferred cooperative share shows the tax deferred cooperative shares issued by an agricultural cooperative and is reported on line 13000

Box 130 – Apprenticeship incentive grant or Apprenticeship completion grants which have been paid to registered apprentices who have successfully completed their first or second year of a Red Seal trade apprenticeship program or for those who have completed their apprenticeship training in a Red Seal trade. This amount will be reported on line 13000

Box 131 – Registered Disability Savings Plan reports payments made to an RSDP plan beneficiary. This income will be reported on line 12500

Box 132 - Wage Earner Protection Program (WEPP) are payments made to workers due to employer bankruptcy or insolvency and is reported on line 10400

Box 133 – Variable pension benefits are pension benefits paid out of a money purchase registered pension plan. This amount is reported on line 11500 and may qualify for the pension income amount

Box 134 – Tax Free Savings Account (TFSA) taxable amount is the taxable portion of amounts paid during the exempt period to a beneficiary who is a resident of Canada and will be reported on line 13000

Box 135 – Recipient-paid premiums for private health services can be claimed as a qualifying medical expense, subject to the usual limitations, on line 33099

Box 136 – Federal Income Support for Parents of Murdered or Missing Children grant (PMMC) paid to the beneficiary will be reported on line 13000

Box 144 – (Indian exempt income) – Other income represents all amounts that are exempt income for Indians that are not reported elsewhere on the T4A slip. This amount is not reported on the tax return

Box 146 – (Indian exempt income) Pension or superannuation is usually exempt from tax when a person receives them as a result of employment income that was exempt from tax. If a part of the employment income was exempt, then a similar part of these amounts is also exempt.

Box 148 – (Indian exempt income) – Lump-sum payments which are exempt from tax when a person receives them as a result of employment income that was exempt from tax. If a part of the employment income was exempt, then a similar part of these amounts is also exempt. This amount is not reported on the tax return.

Box 150 – Labour Adjustment Benefits Act and Appropriation Acts are amounts paid under the Labour Adjustment Benefits Act or a benefit payable under the Appropriation Acts to compensate for loss of office or employment, such as in the textile and leather-tanning industries.

Box 152 – SUBP qualified under the Income tax Act are payments received under a supplementary unemployment benefit plan (SUBP), not including maternity/parental top ups (which are included on a T4 slip) and will be reported on line 10400

Box 154 – Cash award or prize from payer paid directly from a manufacturer to the employee of a dealer or other sales organization and is a taxable benefit which will be reported on line 13000

Box 156 – Bankruptcy settlements are amounts paid by a trustee in bankruptcy to employees of a bankrupt corporation in settlement of claims filed for wages that the bankrupt employer did not pay and will be reported as other employment income on line 10400

Box 158 – Lump sum amounts you cannot transfer is an amount that is not eligible for transfer that is not required to be reported elsewhere and is already reported in box 18

Box 162 – Pre-1990 RPP past service contributions while not a contributor are the contributions a former employee made to buy past service. This amount is already included in Box 32

Box 180 – Lump-sum payments from a DPSP that you cannot transfer is already reported in box 18

Box 190 – Lump-sum payments from an unregistered plan are pension benefits paid from a pension fund or plan that is not registered. The amount is already reported in box 18

Box 194 – PRPP annuity payments from taxable income or withdrawals from a PRPP at any age and may qualify for the pension income amount. Report this income on line 11500

Box 195 – (Indian exempt income) PRPP payments do not get reported on the tax return

Box 196 – Tuition assistance for adult basic education Enter at line 25600 the amount of tuition assistance that is more than the scholarship exemption that can be claimed for this tuition assistance.

Box 197 - Canada Emergency Response Benefit (CERB) Payments in 2020 for CERB will report on line 13000. This income is taxable, but no tax was withheld at source. Up to 7 payments of \$2,000 each was available for this program.

Box 198 - Canada Emergency Student Benefit (CESB) Payments in 2020 for CESB will report on line 13000. The income is taxable, but no tax was withheld at source. Up to 4 payments of \$1,250 each was available.

Box 199 - Canada Emergency Student Benefit (CESB) for eligible students with disabilities or those with children or other dependents Payments in 2020 for CESB will report on line 13000. The income is taxable, but no tax was withheld at source. Up to 4 payments of \$750 each was available, topping up the CESB.

Box 200 - Provincial/Territorial COVID-19 financial assistance payments - Payments for provincial/territorial financial assistance will report on line 13000. The income is taxable, but no tax was withheld at source.

Box 201 – Repayment of COVID-19 financial assistance - Enter the amount of federal, provincial or territorial COVID-19 financial assistance payments that were repaid in the year in respect of an overpayment of federal, provincial or territorial COVID-19 financial assistance payments received in a prior year.

Box 202 - Canada Recovery Benefit (CRB) Payments for CRB will report on line 13000. This income is taxable, 10% tax was withheld at source.

Box 203 - Canada Recovery Sickness Benefit (CRSB) Payments for CERB will report on line 13000. This income is taxable, 10% tax was withheld at source.

Box 204 - Canada Recovery Caregiving Benefit (CRCB) Payments for CERB will report on line 13000. This income is taxable, but no tax was withheld at source.

Box 205 – One-time payment for older seniors Payment made to seniors aged 75 and up of \$500 in 2021. This amount posts to line 13000 and is taxable income.

Box 210 – Postdoctoral Fellowship Income – does not report on the tax return. This amount is already included in box 105

Box 211 – Canada Worker Lockdown Benefit (CWLB) Payments for 2021 CWLB will report on line 13000. This income is taxable and 10% tax was withheld at source.

T4A-NR Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada

Canada Revenue Agency Agence du revenu du Canada		Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada État des honoraires, des commissions ou d'autres sommes payées à des non-résidents pour services rendus au Canada		T4A-NR	
Year / Année: <input type="text"/>					
18 Gross income / Revenu brut	20 Travel expenses / Frais de déplacement	22 Income tax deducted / Impôt sur le revenu retenu	23 Reduction authorized / Réduction autorisée	11 Recipient code / Code du bénéficiaire	24 City and province or territory where services rendered / Ville et province ou territoire où les services ont été rendus
26 Number of days recipient was present in Canada / Nombre de jours où le bénéficiaire a séjourné au Canada	27 Country code of residence / Code du pays de résidence	28 Non-resident's industry type code / Code de genre d'entreprise non-résidente	16 Professional name (if applicable) / Nom professionnel (s'il y a lieu)		
Non-resident recipient's name and address – Nom et adresse du bénéficiaire non-résident Individual's surname, first name and initial / Corporation, organization, association, trust, or institution name Nom, prénom et initiale du particulier / Nom de la société, de l'organisme, de l'association, de la fiducie ou de l'établissement			Recipient's identification number – Numéro d'identification du bénéficiaire		
Address / Adresse			12 Social insurance number (SIN) or individual tax number (ITN) / Numéro d'assurance sociale (NAS) ou numéro d'identification-impôt (NI)		
			13 Account number – Numéro de compte		
			14 Foreign tax identification number / Numéro d'identification étranger aux fins de l'impôt		
Country code / Code pays			Payer's name – Nom du payeur		
			Payer's account number – Numéro de compte du payeur		

See the privacy notice on your return.
Consultez l'avis de confidentialité dans votre déclaration.

T4A-NR (23)

Canada

Year – This is the year in which the payment was made.

Box 11 – Recipient code:

- 1 - Individual
 - 3 - Corporation
 - 4 - Other (for example, association, trust, fiduciary –trustee, nominee, estate, or partnership)
 - 5 - Government, government enterprise or international organizations and agencies
- Box 12 – Social Insurance Number**
- Box 13 – Account number:** The recipient's 15-character account number if the recipient is a business (sole proprietor, partnership, or

corporation)

Box 14 – Foreign tax identification number: This is the tax identification number (such as the social security number or other account number) assigned to the non-resident for tax purposes by their country of residence.

Box 16 – Professional name: The professional or operating name will be shown here if it is different from the real or legal name of the non-resident.

Box 18 – Gross income: This is the amount received by a non-resident for services rendered in Canada. It does not include any amount in box 20.

Box 20 – Travel expenses: This is the total value of all travel expenses (including transportation, accommodation, and meals) provided to the taxpayer or paid on their behalf. It is not included in box 18.

Box 22 – Income tax deducted: This is the amount of income tax that was deducted. Enter on line 43700

Box 23 – Reduction authorized: Written authorization from CRA to reduce or waive the required withholding. Both the taxpayer and the payer completed form R105-S Simplified Waiver Application, allowing for a reduction or waiver of the withholding tax due

Box 24 – City and province or territory where services rendered: The name of the city and the provincial code to indicate where the non-resident performed the services.

Box 26 – Number of days present in Canada: This is the total number of days, including weekends and holidays, that the non-resident was present in Canada during the calendar year while under contract with the issuer of the slip.

Box 27 – Country of residence: The three-letter **code** from Appendix A for the country in which the recipient is a resident for tax purposes.

Box 28 – Non-resident's industry type code:

21	Mining, oil, or gas extraction
23	Construction
48	Transportation
49	Warehousing
50	Film industry
51	Information and cultural industries
54	Professional technical and scientific services
61	Educational services



62	Health care and social assistance
71	Arts, entertainment, and recreation
81	Other personal services (except public administration)
91	Public administration

Code 50 is for non-residents working in the film or television industry, including commercials, but does not include film actors.

For non-residents involved in live performances or sporting events, including stage actors, use code 71 "Arts, entertainment, and recreation."

T4A (OAS) Statement of Old Age Security

Canada Revenue Agency / Agence du revenu du Canada		Statement of Old Age Security / Relevé de la sécurité de la vieillesse						T4A(OAS)	
Year / Année	18 Taxable pension paid / Versement de pension imposable	19 Gross pension paid / Versement brut de pension	20 Overpayment recovered / Paiement en trop recouvré	21 Net supplements paid / Versement net des suppléments	22 Income tax deducted / Impôt sur le revenu retenu	23 Quebec income tax deducted / Impôt sur le revenu du Québec retenu			
Issued by: Service Canada / Émis par: Service Canada							12 Social insurance number / Numéro d'assurance sociale		
							13 Old Age Security number / Numéro de la Sécurité de la vieillesse		
<p>Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.</p> <p>Canada</p>									

Box 18 Taxable pension paid – Taxable OAS pension paid will be reported on line 11300.

Box 19 Gross pension paid - This is the gross Old Age Security pension that was received in the year. **Do not report** this amount on the tax return, it is merely a total of the other income boxes

Box 20 Overpayment recovered - This is the amount recovered from your gross old age security pension because of an overpayment

you received in a previous period. This amount is deducted at line 23200.

Box 21 Net supplements paid - This amount is the net amount of any allowance, allowance for the survivor, or guaranteed income supplement the taxpayer received in the year. This income is not taxable. It will be reported on line 14600 and deducted at line 25000.

If the amount is negative, enter "0"

Box 22 Income tax deducted – This amount is reported on line 43700

Box 23 Quebec income tax deducted - If you **were** a resident of Quebec on December 31 of the tax year, enter this amount on your **Quebec provincial return**.

If you **were not** a resident of Quebec on December 31 of the tax year, enter this amount on [line 43700](#) of your **federal return**.

T4A(P) Statement of Canada Pension Plan Benefits

Canada Revenue Agency / Agence du revenu du Canada		Statement of Canada Pension Plan Benefits / État des prestations du Régime de pensions du Canada						T4A(P)	
Year / Année	20 Taxable CPP benefits / Prestations imposables du RPC	21 Number of months - disability / Nombre de mois - invalidité	22 Number of months - retirement / Nombre de mois - retraite	23 Income tax deducted / Impôt sur le revenu retenu	12 Social insurance number / Numéro d'assurance sociale	13 Onset or effective date / Date de début ou d'entrée en vigueur			
Issued by: Service Canada / Émis par: Service Canada							14 Retirement benefit / Prestation de retraite		
							15 Survivor benefit / Prestation de survivant		
							16 Disability benefit / Prestation d'invalidité		
							17 Child benefit / Prestation pour enfant		
							18 Death benefit / Prestation de décès		
							19 Post-retirement benefit / Prestation après-retraite		
							Benefit number / Numéro de prestation		
<p>Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.</p> <p>Canada</p>									

Box 13 - Onset or effective date for a disability benefit, this is the date a person is determined to be disabled for Canada Pension Plan purposes. For a retirement benefit, this is the date the benefit became payable.



Box 14 - Retirement benefit represents the gross amount paid for retirement benefits. It is already included in box 20

Box 15 - Survivor benefit represents the gross amount paid to the survivor of a CPP contributor. It is already included in box 20

Box 16 - Disability benefit represents the amount paid to CPP disability recipient. Enter this amount on line 11410. This amount is already included in the amount shown in box 20. CPP disability is taxable income

Box 17 - Child benefit Benefits paid to a child whose parent is receiving CPP disability payments. This amount is already included in the amount shown in box 20, do not report it again on your return. Benefits paid for your children are **their** income, even if you received the payment. This amount is already included in the amount shown in box 20

Box 18 - Death benefit is a one-time lump sum payment of up to \$2,500. As a beneficiary, you may choose to report this amount on line 13000 of your tax return or on a T3 Trust Income Tax and Information Return for the estate. It does not get reported on the final return of the deceased. This amount is already included in the amount shown in box 20

Box 19 - Post-retirement benefit for persons between age 60 – 70 drawing CPP retirement benefits but who are still working can increase their retirement benefits (PRB). You and your [employer](#) have to make CPP contributions toward the PRB. If you are **self-employed**, you have to pay both the employee and the employer portions of the CPP. This amount is already included in the amount shown in box 20

Box 20 - Taxable CPP benefits includes any benefits shown in **boxes 14, 15, 16, 17, 18, and 19**. It also includes any recovery of Canada Pension Plan overpayments or payments for arrears. This amount is reported on line 11400

Box 21 – Number of months – disability represents the number of months in the year that you received Canada Pension Plan (CPP) disability benefits. These months are excluded from your CPP contributory period since you do not contribute to the CPP while you are receiving CPP disability benefits.

Box 22 – Income tax deducted is the amount of income tax that was withheld at source. This amount is reported on line 43700

Box 23 - Number of months – retirement represents the number of months in the year that you received Canada Pension Plan retirement benefits.

T4A-RCA Statement of Distributions from a Retirement Compensation Arrangement

Canada Revenue Agency / Agence du revenu du Canada		Protected B when completed / Protégé B une fois rempli	
Statement of Distributions from a Retirement Compensation Arrangement (RCA) État des montants attribués d'une convention de retraite (CR)			
12 Year / Année	13 Refund to employer / Remboursement à l'employeur	14 Refund of employee contributions / Remboursement des cotisations de l'employé	15 Distributions / Montants attribués
20 Other amounts / Autres montants	22 Income tax deducted / Impôt sur le revenu retenu	24 Social insurance number / Numéro d'assurance sociale	17 Distributions eligible for pension income splitting / Montants attribués admissibles au fractionnement du revenu de pension
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en majuscules) / First name and initials – Prénom et initiales		18 Selling price of an interest in the RCA / Prix de vente d'un droit dans la CR If your social insurance number is not shown, see the back of this slip. / Si votre numéro d'assurance sociale ne figure pas dans cette case, lisez le verso de ce feuillet.	
		51 Name of custodian or person who bought an interest in the RCA / Nom du dépositaire ou de l'acheteur d'un droit dans la CR Payroll account number / Numéro de compte de retenues sur la paie R P	

Privacy Act, personal information bank numbers CRA PPU 005 and CRA PPU 061
Loi sur la protection des renseignements personnels, fichiers de renseignements personnels ARCC PPU 005 et ARCC PPU 061
T4A-RCA (23)

For instructions and information, see the back. / Pour obtenir des directives et des renseignements, lisez le verso.

Box 12 – Refund of Employer Contributions. This is an amount refunded to the employer. If the amount received represents a contribution the employer made to the Retirement Compensation Arrangement (RCA) that was deductible under paragraph 20(1)(r) of the *Income Tax Act*, the employer has to include the amount in computing income from a business or property in the year the amount is received

from the RCA.

Box 14 – Refund of Employee Contributions. This is a refund of contributions that the taxpayer or another beneficiary made. Include this amount on line 13000 of the return.

Box 16 – Distributions - This is an amount paid as benefits from the RCA. If the amount in box 16 relates to employment, report the amount on line 13000. If the amount relates to another person's



employment, you must include this amount in your income if that other person died, and this amount was not reported on the final return of the deceased; or became a non-resident.

Box 17 – Distributions eligible for pension income splitting - The amount consists of payments made in the year to the individual out of or under a retirement compensation arrangement that is:

in respect of a life annuity that is attributable to periods of employment for which benefits are also provided to the individual under a RPP

provides benefits that supplement the benefits provided under a registered pension plan.

This amount may be included in the calculation of the maximum split pension amount if you are age 65 or more at the end of the calendar year and are electing to split your eligible pension income with your spouse or common-law partner.

Box 18 – Selling price of an interest in the RCA - This is the amount the taxpayer received for selling an interest in the RCA. Include this amount on line 130. If the taxpayer made non-deductible contributions to this RCA, or had already bought an interest in this RCA, the taxpayer can claim a deduction on line 23200 equal to either A or B, whichever is less.

A = the amount in box 18

B = (C minus D)

C = the total purchase price paid while a resident of Canada to acquire the interest in the RCA, the non-deductible contributions made to this RCA before the end of the year of disposition and amounts transferred from another RCA

D = the total amounts transferred to another RCA and amounts already deducted for any amounts received for this RCA (do not include a deduction claimed for amounts received out of the RCA as a retiring allowance)

Box 20 – Other Amounts - This amount results from certain RCA trust transactions. Report this amount on line 13000.

Box 22 – Income Tax deducted - Enter this amount on line 43700

Note: If the employer contributed to this RCA, the taxpayer may transfer the eligible portion of the amount received as a retiring allowance from this RCA to their RPP, RRSP, or an individual account under a SPP or PRPP under which the taxpayer is the annuitant. Claim a deduction for the amount transferred to an RPP on line 20700. Claim a deduction for the amount transferred to their RRSP or individual account under a SPP or PRPP on line 20800.

T4E Statement of Employment Insurance and Other Benefits

Canada Revenue Agency		Agence du revenu du Canada		T4E Statement of Employment Insurance and Other Benefits		État des prestations d'assurance-emploi et autres prestations		Protected B / Protégé B	
Year	Repayment rate	Total benefits paid	Regular and other benefits paid	Employment benefits and support measures paid	Taxable tuition assistance	Non-taxable tuition assistance	when completed / une fois rempli		
22	23	14	15	17	20	21			
Income tax deducted	Prestations totales versées		Prestations régulières et autres prestations versées	Prestations d'emploi et mesures de soutien versées	Aide visant les frais de scolarité imposables	Aide visant les frais de scolarité non imposables			
Impôt sur le revenu retenu	Impôt du Québec sur le revenu retenu		Social insurance number	Other information (see the next page) – Autres renseignements (à la page suivante)					
Recipient's name and address – Nom et adresse du bénéficiaire		Numéro d'assurance sociale		<div>Box / Case</div> <div>Amount / Montant</div> <div>Box / Case</div> <div>Amount / Montant</div> <div>Box / Case</div> <div>Amount / Montant</div> <div>Box / Case</div> <div>Amount / Montant</div>					
				Payer's name – Nom du payeur					

T4E (23)

Attach this copy to your federal return
Joignez cette copie à votre déclaration fédérale

Canada

Box 7 – Repayment rate. This field will be either zero (blank) or 30. This field will determine how much employment insurance benefits may have to be repaid. A deduction will be allowed at line 23500. Claim on **line 42200** the social benefits repayment amount from **line 23500** of the tax return.

Box 14 – Total benefits paid. This is the total of boxes 15, 17, 18, 33, 36 and 37. Enter on line 11900 the amount shown in box 14

minus any amount shown in box 18

Box 15 – Regular benefits paid. This amount is the regular benefit paid due to the loss of employment through no fault of your own (for example, due to shortage of work, seasonal or mass lay-offs) and can also include work-sharing benefits paid. This amount is already included in [box 14](#).

Box 17 – Employment benefits and support measures. This amount includes employment insurance funded financial assistance paid while you were taking part in an approved employment program that is not included in **box 15**. This amount is already included in **box 14**.

Box 18 - Tax exempt benefits. This box applies to Indians registered, or eligible to be registered, under the [Indian Act](#). This amount is included in [box 14](#).

Box 20 – Taxable tuition assistance. If you received taxable tuition assistance shown in box 20 of the T4E slip for post-secondary level courses or courses that provide or improve skills in an occupation, these amounts cannot be claimed on line 25600. Instead, the individual may be eligible for the tuition, education, and textbook amounts

Box 21 – Non-taxable tuition assistance. If you reported as income assistance to cover all or part of the tuition fees you paid for courses at a primary or secondary level, you can claim a deduction for the qualifying assistance at line 25600. This amount **does not qualify** for a non-refundable tax credit. This amount is also included in **box 17** or **box 33**.

Box 22 – Income tax deducted is reported on line 43700

Box 23 – Quebec income tax deducted If you **were** a resident of Quebec on December 31 of the tax year, enter this amount on your **Quebec provincial return**.

If you **were not** a resident of Quebec on December 31 of the tax year, enter this amount on [line 43700](#).

Box 24 - Non-resident tax deducted Enter this amount on [line 43700](#)

Box 26 - Overpayment recovered or repaid. The amount recovered from benefits paid, cash or a returned warrant applied to an overpayment. This amount is included in box 30.

Box 27 - Reversal of income tax deducted. This is a reversal of the income tax deducted from an amount that was repaid. The amount of the reversal is included in box 30.

Box 30 - Total repayment Enter this amount on [line 23200](#). The amount in this box is the total of boxes 26 and 27.

Box 33 - Payments out of the consolidated revenue fund. This amount is included in [box 14](#).

Box 36 - Provincial Parental Insurance Plan benefits. This amount is included in [box 14](#).

Box 37 – EI maternity and parental benefits payments. This amount is included in Box 14.

T4FHSA First Home Savings Account Statement (NEW)

Canada Revenue Agency / Agence du revenu du Canada		First Home Savings Account Statement / État du compte d'épargne libre d'impôt pour l'achat d'une première propriété						Protected B when completed / Protégé B une fois rempli	
Year / Année	18 Contributions	20 Qualifying withdrawals / Retraits admissibles	22 Taxable withdrawals / Retraits imposables	24 FHSA beneficiary distributions received / Distributions bénéficiaire reçues du CELIAPP	26 Amount deemed received on FHSA cessation / Montant réputé reçu à la cessation du CELIAPP				
28 Security for a loan / Garantie pour un prêt	30 Income tax deducted / Impôt sur le revenu retenu	32 RRSP transfers in / Transferts reçus du REER	34 Spousal RRSP transfers in / Transferts reçus du REER au profit du conjoint	36 Designated – RRSP/RRIF transfers out / Montants Désignés – transferts vers le REER ou le FERR	38 Designated – withdrawals / Montants Désignés – retraits				
Recipient's name and address – Nom et adresse du particulier						12 Social insurance number / Numéro d'assurance sociale	14 FHSA contract number / Numéro de contrat du CELIAPP		
Last name / Nom de famille		First name / Prénom		Initials / Initiales					
Address / Adresse						16 FHSA identification number / Numéro d'identification du CELIAPP			
						60 Name of payer (issuer) of plan / Nom du payeur (émetteur) du régime			
						61 Payer (issuer's) account number / Payeur (issu(e)s) account number			
						Numéro de compte du payeur (émetteur)			

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration

T4FHSA

Box 18 – This is the amount of FHSA contributions made in the year. Enter the contributions made prior to the first qualifying withdrawal on line 68931 of Schedule 15. Do not include contributions made after the first qualifying withdrawal.

Box 20 – This is the amount of qualifying withdrawals made in the year from the FHSA to buy or build a qualifying home. Enter this amount on line 68935 of Schedule 15.

Box 22 – This is the amount of taxable withdrawals made in the year from the FHSA. Enter this amount on line 12905.

Box 24 – This is the amount of taxable distributions received in the year as a beneficiary upon the death of an FHSA holder. Enter this amount on line 12906.

Box 26 – This is the amount that must be included in income if property remained in the account when it ceased to be an FHSA or if the individual is a beneficiary who is entitled to the property that remains in the deceased holder's FHSA at the end of the exempt period. Enter this amount on line 12905.

Box 28 – This is the fair market value of any property in the FHSA that was used as security for a loan. Enter this amount on line 12906.

If the property in the FHSA ceases to be pledged as security for a loan, an amount may be deductible by the holder in the year the property ceases to be security for a loan. Enter any deduction (amount shown in brackets) on line 23200.

Box 30 – Tax withheld. Enter this amount on line 43700.

Box 32 – This is the amount transferred from your RRSPs to your FHSA in the year. Enter this amount on line 68933 of Schedule 15.

Box 34 – This is the amount transferred from your spousal RRSPs to your FHSA in the year. Enter this amount on line 68933 of Schedule 15.

Box 36 – This is the amount of designated transfers from an FHSA to a RRSPs or RRIFs to eliminate an excess FHSA amount. Enter this amount on line 68934 of Schedule 15.

Box 38 – This is the amount of designated withdrawals from your FHSA to eliminate an excess FHSA amount. Enter this amount on line 68932 of Schedule 15.

T4PS Statement of Employee Profit-Sharing Plan Allocations and Payments

Canada Revenue Agency / Agence du revenu du Canada		T4PS Statement of Employee Profit-Sharing Plan Allocations and Payments État des attributions et des paiements dans le cadre d'un régime de participation des employés aux bénéfices	
Employer's name – Nom de l'employeur		Year / Année	
Employer's account number – Numéro de compte de l'employeur		Dividends from Canadian corporations – Dividendes de sociétés canadiennes	Federal credit – Crédit fédéral
Social insurance number – Numéro d'assurance sociale		Actual amount of eligible dividends / Montant réel des dividendes déterminés	Dividend tax credit for eligible dividends / Crédit d'impôt pour dividendes déterminés
Employee's name and address – Nom et adresse de l'employé		Taxable amount of eligible dividends / Montant imposable des dividendes déterminés	Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes déterminés
Last name (in capital letters) / Nom de famille (en lettres moulées)		Actual amount of dividends other than eligible dividends / Montant réel des dividendes autres que des dividendes déterminés	Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes déterminés
First name / Prénom		Taxable amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes déterminés	Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes déterminés
Initials / Initiales		Capital gains or losses / Gains ou pertes en capital	Other employment income / Autres revenus d'emploi
Name of employee profit sharing plan / Nom du régime de participation des employés aux bénéfices		Total amount forfeited due to withdrawal from plan / Montant total perdu par suite du retrait du régime	Foreign non-business income / Revenu étranger ne provenant pas d'une entreprise
		Foreign capital gains or losses / Gains ou pertes en capital étrangers	Foreign non-business income tax / Revenu étranger ne provenant pas d'une entreprise
		Specified employee / Employé déterminé	Employees profit sharing plan contributions / Cotisations au régime de participation des employés aux bénéfices
		Yes / Oui	
		No / Non	

Boxes 24, 25, and 26 – Dividends from taxable Canadian corporations other than eligible dividends

The amount to report as income is shown in box 25. The dividend tax credit is shown in box 26. Taxable dividend amount will post to line 12010 and are included in line 12000; the dividend tax credit will post to line 40425

Boxes 30, 31, and 32 – Eligible dividends from Canadian corporations

The amount to report as income is shown in box 31. The dividend tax credit is shown in box 32. Taxable dividend amount will post to line 12000; the dividend tax credit to line 40425

Box 34 – Capital gains or losses

Enter this amount on line 17400 of Schedule 3. If this amount has brackets around it, it is a capital loss

Box 35 – Other employment income

Enter this amount on line 10400

Box 36 – Total amount forfeited due to withdrawal from plan

Enter this amount on line 22900 to reduce your total income. This amount was added to income in previous years.

Box 37 – Foreign non-business income

This amount is included in box 35. Use it to calculate your foreign tax credit on Form T2209, *Federal Foreign Tax Credits*.

Box 38 – Foreign capital gains or losses

Use this amount to calculate your foreign tax credit on Form T2209, *Federal Foreign Tax Credits*. Do not include it on Schedule 3 since it is already included in box 34.

Box 39 – Foreign non-business income tax

Use this amount to calculate your foreign tax credit on Form T2209, *Federal Foreign Tax Credits*.

Box 40 – Specified employee

This box indicates if you are a specified employee. A specified employee is an individual who is dealing with an employer in a non-arm's length relationship, or who has a significant equity interest (10% or more of any class of shares) in his or her employer.

Box 41 – Employees profit sharing plan contributions

If you are a specified employee, use this amount to determine if you have an excess employee profit sharing plan amount and to calculate the corresponding taxes on Form RC359, *Tax on Excess Employees Profit-Sharing Plan Amounts*.

T4RIF Statement of Income From a Registered Retirement Income Fund

Canada Revenue Agency / Agence du revenu du Canada		Statement of Income from a Registered Retirement Income Fund État du revenu provenant d'un fonds enregistré de revenu de retraite		T4RIF	
Year / Année	16 Taxable amounts / Montants imposables	18 Deceased / Personne décédée	20 Deregistration / Annulation de l'enregistrement	22 Other income or deductions / Autres revenus ou déductions	24 Excess amount / Montants excédent
26 Income tax deducted / Impôt sur le revenu retenu	30 Year / Année	32 Spouse's or common-law partner's social insurance number* / Numéro d'assurance sociale de l'époux ou conjoint de fait	34 Transfers on breakdown of marriage or common-law part. / Transferts après rupture du mariage ou de l'union de fait	36 Advanced Life Deferred Annuity purchase / Achat de rente viagère différée à un âge avancé	38 FERR au profit de l'époux ou conjoint de fait
Recipient's name and address – Nom et adresse du bénéficiaire		12 Social insurance number* / Numéro d'assurance sociale*		14 Contract number / Numéro de contrat	
Last name / Nom de famille		First name / Prénom		Initials / Initiales	
		60 Name of payer (carrier) of fund / Nom du payeur (émetteur) du fonds			
		61 Account number / Numéro de compte		36 Tax-paid amount / Montant libéré d'impôt	

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration T4RIF (23)

*If your social insurance number is not shown, see the back of this slip. / *Si votre numéro d'assurance sociale n'est pas indiqué, lisez le verso de ce feuillet.

Protected B when completed / Protégé B une fois rempli

Box 16 – This is the amount of taxable payments received in the year and is reported on line 11500

Box 18 – This is the fair market value of all the property held by the RRIF at the time of the annuitant's death. This will be reported on the final return of the deceased.

Box 20 – This is the fair market value of all the property held by the RRIF just before the RRIF became an amended fund. Report on line 11500 if over 65, otherwise enter on line 23200.

Box 22 – If you received the income from a deceased annuitant's RRIF and you are either 65 years of age or older, or the beneficiary spouse or common-law partner of the deceased, enter it on line 11500 of your return. Otherwise, enter any income amounts on line 13000 and any deductions (amount shown in brackets) on line 23200.

However, if the amount was rolled over from a deceased annuitant's RRIF to a registered disability savings plan, enter this amount on line 13000 and line 23200 of the deceased's return.

Box 24 – This is the taxable part of amounts received in the year that is more than the minimum amount. This amount is already included in box 16. Only report the box 16 amount on your return. If the amount received relates to RRSP contributions you could not deduct from income, you may be able to claim an offsetting deduction on line 23200.

Boxes 26 and 32 – If **yes** appears in box 26, or if the SIN of the contributor spouse or common-law partner is in box 32, the contributor spouse or common-law partner may have to include in income part or all the amounts in boxes 20 or 24, if any. For more information, see form T2205.

Box 28 – Enter this amount on line 43700.

Box 30 – This is the RRIF annuitant's date of death.

Box 35 – This is the amount directly transferred on breakdown of a marriage or common-law partnership. **This amount is not included in income.**

Box 36 – This amount is used to calculate the amount that has to be reported on the final return of the deceased annuitant

Box 37 – This is an amount transferred to purchase an Advanced Life Deferred Annuity (ALDA). Do not report the amount in the return and do not claim a deduction for the amount transferred.



T4RSP Statement of RRSP Income

Canada Revenue Agency Agence du revenu du Canada		Statement of RRSP Income État du revenu provenant d'un REER		T4RSP	
Year Année	16 Annuity payments Paiements de rente	18 Refund of premiums Remboursement des primes	20 Refund of unused contributions Remboursement des cotisations inutilisées	22 Withdrawal and commutation payments Retrait et paiements de conversion	25 LLP withdrawal Retrait REEP
28 Other income or deductions Autres revenus ou déductions	30 Income tax deducted Impôt sur le revenu retenu	34 Amounts deemed received on death Montants réputés reçus au décès	37 Advanced Life Deferred Annuity purchase Achat de rente viagère différée à un âge avancé	27 HBP withdrawal Retrait RAP	26 Amounts deemed received on deregistration Montants réputés reçus lors de l'annulation de l'inscription
Recipient's name and address – Nom et adresse du bénéficiaire Last name Nom de famille			24 Contributor spouse or common-law partner Yes <input type="checkbox"/> No <input type="checkbox"/> Époux ou conjoint de fait cocontribuant		
First name Prénom			36 Spouse's or common-law partner's social insurance number Numéro d'assurance sociale de l'époux ou du conjoint de fait		
Initials Initiales			12 Social insurance number Numéro d'assurance sociale		
			14 Contract number Numéro de contrat		
			60 Name of payer (issuer) of plan – Nom du payeur (émetteur) du régime		
			61 Account number Numéro de compte		
			40 Tax-paid amount Montant libéré d'impôt		

See the privacy notice on your return
Consultez l'avis de confidentialité dans votre déclaration
T4RSP (23)

If your social insurance number is not shown, see the back of this slip.
Si votre numéro d'assurance sociale n'est pas indiqué, consultez le verso de ce feuillet.
Protected B when completed / Protégé B une fois rempli

Box 16 – This is the total amount of annuity payments received in the year. Enter it on line 12900

Box 18 – This is the amount paid to the spouse or common-law partner because of the annuitant's death. Enter it on line 12900

Box 20 – This is the amount refunded because it was not deducted from income. Enter on line 12900. Include a copy of the approved Form T3012A, *Tax Deduction Waiver on the Refund of Your Unused RRSP*

Contributions. You can deduct an offsetting amount on line 23200 for the amount shown in this box.

Box 22 – This is the amount withdrawn from an RRSP in the year, or the amount paid as full or partial commutation of an RRSP annuity. Enter it on line 12900. If the amount withdrawn was not deducted from income as an RRSP contribution, you may be able to claim an offsetting amount on line 23200.

Boxes 24 and 36 – If **yes** is ticked in box 24, or the SIN of the spouse or common-law partner who made the contributions is shown in box 36, the contributor spouse or common-law partner may have to include in income part or all of the amounts in boxes 20, 22, or 26.

Box 25 – This is the amount withdrawn from an RRSP under the Lifelong Learning Plan (LLP). **This amount is not included in income, but it must be entered on line 21 of Schedule 7.**

Box 26 – This is the fair market value of all the property held by the RRSP just before it became an amended plan. Enter it on line 12900

Box 27 – This is the amount withdrawn from an RRSP under the Home Buyer's Plan (HBP). **This amount is not included in income, but it must be entered on line 19 of Schedule 7.**

Box 28 – Enter any income amounts on line 12900 and any deductions (amount shown in brackets) on line 23200 of your return. However, if this is an amount that was rolled over from a deceased annuitant's RRSP to a registered disability savings plan, enter this amount on line 12900 and line 23200 of the deceased's return. Form RC4625, *Rollover to a Registered Disability Savings Plan (RDSP) under Paragraph 60(m)*, must be attached to the deceased's return.

If you are an eligible individual, enter the amount of the rollover on line 13000 and the amount transferred on line 23200

Box 30 – Enter this amount on line 43700.

Box 34 – This is the fair market value of all the property held by the RRSP at the time of the annuitant's death.

Box 35 – This is the amount directly transferred on breakdown of a marriage or common-law partnership. **This amount is not included in income.**

Box 37 – This is an amount transferred to purchase an Advanced Life Deferred Annuity (ALDA). **Do not report** the amount in your return and **do not claim** a deduction for the amount transferred.

Box 40 – This amount is used to calculate the amount that must be reported on the final return of the deceased annuitant



T5 Statement of Investment Income

Canada Revenue Agency / Agence du revenu du Canada		T5 Statement of Investment Income / État des revenus de placement		Year / Année	Protected B / Protégé B when completed / une fois rempli
24	Actual amount of eligible dividends / Montant réel des dividendes admissibles	25	Taxable amount of eligible dividends / Montant imposable des dividendes admissibles	26	Federal credit – Credit fédéral / Dividend tax credit for eligible dividends / Crédit d'impôt pour dividendes admissibles
10	Actual amount of dividends other than eligible dividends / Montant réel des dividendes autres que des dividendes admissibles	11	Taxable amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes admissibles	12	Dividend tax credit for dividends other than eligible dividends / Crédit d'impôt pour dividendes autres que des dividendes admissibles
Other information (see the back) / Autres renseignements (lisez le dos)		Report Code / Code du feuillet		21	Recipient identification number / Numéro d'identification du bénéficiaire
Box / Case		Amount / Montant		22	Recipient type / Type de bénéficiaire
Recipient's name (last name first) and address – Nom, prénom et adresse du bénéficiaire			Payer's name and address – Nom et adresse du payeur		
Currency and identification codes / Codes de devise et d'identification		27	Foreign currency / Devise étrangère	28	Transit – Succursale
See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration.		Recipient account number / Numéro de compte du bénéficiaire		For information, see the back. / Pour obtenir des renseignements, lisez le dos.	

Box 10 – Actual amount of dividends – other than eligible dividends. This amount is entered into the software and will be grossed up to calculate the taxable amount of the dividend

Box 11 – Taxable amount of other than eligible dividends. The amount shown in box 11 is reported on line 12010 and posts to line 12000

Box 12 – Dividend Tax Credit for other than eligible dividends. the dividend tax

credit to which an individual is entitled is shown in box 12 This will post to line 40425

Box 13 – Interest from Canadian sources – includes the following types of interest income which is reported on schedule 4 at line 12100:

- interest on a fully registered bond or debenture
- interest on money loaned to or on deposit with, or interest on any kind of property placed with, a corporation, association, organization, or institution
- interest on an account with an investment dealer or broker
- interest an insurer paid in connection with an insurance policy or annuity contract
- interest on an amount owing as compensation for property that has been expropriated
- the interest part of Blended payments
- dividends paid or payable by a credit union to a member who has a share in the credit union, if the share is not listed on a prescribed stock exchange
- taxable dividends, other than capital gains dividends, that a mortgage investment corporation paid to any of its shareholders.

Box 14 – Other income from Canadian sources includes:

- taxable dividends and deemed dividends (see Deemed dividends) paid to an individual by a corporation resident in Canada that is not a taxable Canadian corporation;
- amounts reported by life insurers, to be included in a policyholder's income under paragraph 56(1)(j); and
- amounts distributed from an eligible funeral arrangement (EFA) after 1995 to a taxpayer as a return of funds

Box 15 – Foreign income received from sources outside Canada. Report this amount in Canadian funds on line 12100.

Box 16 – Foreign tax paid on the income reported in box 15. Report in Canadian dollars, this amount will post to the foreign tax credit worksheets federally (T2209) and provincially (T2036) for further calculation to determine foreign tax credit. Foreign tax credit will post to line 40500 federally.

Box 17 – Royalties from Canadian sources include payments for the use of a work or invention, or a right for production from natural resources.

- If royalties are from a work or invention of yours with no associated expenses, enter the amount on line 10400.
- Enter on line 13500 royalties that have expenses associated with them.
- Enter on line 12100 all other royalties.

Box 18 Capital gains dividends – the amount of capital gains dividends that are considered to be a capital gain and that were paid by:

- an investment corporation
- a mortgage investment corporation or



- a mutual fund corporation.

Enter this amount on line 17400 of Schedule 3.

Box 19 – Accrued income: Annuities - is the earnings part of a general annuity. If you were 65 or older at the end of the year, or if you received the annuity payments because of the death of your spouse or common-law partner, report this amount on line 11500. Otherwise, enter this amount on line 12100

Box 21 Report code – The code in this box indicates that this slip is the original ("O"), an amended ("A"), or a cancelled slip ("C").

Box 22 Recipient identification number – If you are an individual (other than a trust), the number in this box is your social insurance number. In all other cases, the number is your 15 characters business number.

Box 23 Recipient type – The code in this box indicates if the amount was paid to an individual (1), a joint account (2), a corporation (3), an association, trust, club, or partnership (4), or a government (5).

Box 24 Eligible dividends from Canadian Corporations – reflects the actual amount of eligible dividends paid.

Box 25 Taxable amount of eligible dividends – The amount shown in box 25 is reported on schedule 4 and posts to line 12000.

Box 26 Dividend tax credit for eligible dividends – reflects the tax credit on this income. Posts to line 40425


Box 27 Foreign currency – This area will be blank if reporting amounts in Canadian dollars. If there is a three-letter country code, the slip will need to be converted to Canadian dollars.

Box 28 Transit – If you are reporting for a financial institution or any similar business, enter the recipient's transit code or branch identification code (up to eight characters) in this area.

Box 29 Recipient account – If you can identify the recipient by an account number or policy number, enter the appropriate characters in this area

Box 30 Equity linked notes interest - Enter the total interest that is deemed to accrue pursuant to subsection 20(14.2) from the assignment or transfer of linked notes. Report this amount on line 12100

T10 Pension Adjustment Reversal (PAR) or Pension Adjustment Correction (PAC)

 Canada Revenue Agency / Agence du revenu du Canada		Protected B when completed / Protégé B une fois rempli		
T10 Pension Adjustment Reversal (PAR) or Pension Adjustment Correction (PAC) Facteur d'équivalence rectifié (FER) ou correction du facteur d'équivalence (CFE)				
1 Year of PAR or PAC Année du FER ou CFE	2 PAR or PAC amount Montant du FER ou CFE	3 Plan registration number Numéro d'agrément du régime	4 Social insurance number Numéro d'assurance sociale	5 Report Code Code du genre de déclaration
Name and address of employee – Nom et adresse de l'employé Last name – Nom de famille / First name – Prénom Initials – Initiales		Name and address of registered pension plan (RPP) administrator or deferred profit sharing plan (DPSP) trustee or employer Nom et adresse de l'administrateur du régime de pension agréé (RPA) ou du fiduciaire ou de l'employeur du régime de participation différée aux bénéfices (RPDB)		
See the privacy notice on the next page. Consultez l'avis de confidentialité à la page suivante. T10 (23)		For more information, see the back. Pour en savoir plus, lisez le verso.		
CRA copy / Copie de l'ARC		1		

A T10 slip is issued whenever the cumulative total of the PAR or the PAC of an employee is equal to or greater than \$50 for an original information slip.

There must be an amended PAR or PAC for a plan member when the difference between the previously reported PAR or PAC and the amended PAR or PAC is equal to or greater than \$250.

A PAR is an amount that will restore registered retirement savings plan (RRSP) contribution room to an individual when the individual terminates membership in a registered pension plan (RPP) or deferred profit-sharing plan (DPSP). Under a defined benefit provision of an RPP, this normally applies when the individual receives a termination benefit that is less than the individual's total pension adjustments (PAs) and past service pension adjustments (PSPAs).

An exception to this rule would be if the individual terminated membership in a plan that is a SMEP as defined in section 2. There is no PAR for an individual who terminates membership under a SMEP. Under a DPSP or a money purchase provision, an individual's PAR is the amount included in his or her pension credits but to which the



individual ceases to have any rights at termination (normally employer contributions). An individual will only have a PAR under a DPSP or a money purchase provision of an RPP if he or she is not fully vested at termination.

Canada's system for tax-assisted saving for retirement provides tax assistance to individuals to build their retirement savings. The system limits total retirement savings under RRSPs, RPPs, and DPSPs to 18% of an individual's earned income to a dollar maximum for the year.

Individuals who are members of RPPs or DPSPs have a PA reported each year. This reduces the amount that they can deduct for contributions to RRSPs in the following year.

Members of defined benefit RPPs can also have PSPAs reported that reduce the amounts they can save for retirement through RRSPs.

A PAR will restore an individual's RRSP contribution room in cases where the individual's PAs and PSPAs are more than the benefits they received from the RPP or DPSP on termination of membership. By restoring RRSP contribution room, PARs make the system for tax-assisted saving for retirement fair and more effective for those who change jobs or move in and out of the workforce.

A PAR or PAC is an adjustment to the RRSP limit and is used by CRA. It is not necessary to enter this slip in the tax return.

T101 Statement of Resource Expenses

Canada Revenue Agency / Agence du revenu du Canada		Protected B when completed	
Statement of Resource Expenses			
Recipient's identification number	Effective date of renunciation (YYYYMMDD)	Identification number	
		Renunciation	Assistance
Canadian Exploration Expense (CEE)	(120)	(124)	<input type="checkbox"/> Original <input type="checkbox"/> Amended due to a reduction <input type="checkbox"/> Amended due to a reclassification <input type="checkbox"/> Amended due to both a reduction and a reclassification <input type="checkbox"/> Amended due to other reasons <input type="checkbox"/> Duplicate
Canadian Development Expense (CDE)	(121)	(125)	
Portion subject to an interest free period	(130)		
Investment Tax Credit (ITC)		Expenses qualifying for an ITC	
Amount for ITC – Mineral exploration tax credit (METC)	(128)	(129)	
Amount for ITC – Critical mineral exploration tax credit (CMETC)	(122)	(123)	
Expenses qualifying for a provincial tax credit		METC	CMETC
British Columbia (BC)	(141)	(151)	
Saskatchewan (SK)	(143)	(153)	
Manitoba (MB)	(144)	(154)	
Ontario (ON)	(145)	(155)	
Recipient's name and address	Name and address of issuing corporation		

This slip must be issued in the name of the recipient claiming the deduction and not the name of the agent.
Privacy Act, personal information bank number RCTIP-PU-005

T101 E (23) (Ce formulaire est disponible en français.)

Boxes 120 and 121 – The amount of the renunciation an individual must report in Part I of the T1229.

Box 122 – The amount of the expense qualifying for the CMETC that an individual must report on the T1229 to calculate the amount to be claimed on line 67175 of T2038(IND)

Boxes 124 and 125 – The amount of the assistance an individual must report in Part I of the T1229.

Box 128 – The amount of the expense qualifying for an ITC that an individual has to report in Part I of the T1229 to claim the expenditure on line 6717 of Form T2038(IND).

Boxes 123 and 129 – The portion of the expenses qualifying for ITC that is subject to an interest free period that an individual is entitled to because of an adjustment to an amount affected by the look-back rule. Report in Area I of the T1229.

Box 130 – The portion of the reduction that is subject to an interest free period that an individual is entitled to because of a reduction to a previous renunciation claimed under the look-back rule. Report in Part I of the T1229.

T1204 Government Service Contract Payments

The amounts reported in box 82 and box 84 are the total payments, which may include reimbursements, made to the business in the

T2202 Tuition and Enrolment Certificate

1. Private pilot's license
2. Commercial pilot's license
3. Civil flying instructor rating

<p>Use this area to fill out your federal Schedule 11 and your provincial or territorial Schedule (S11), if applicable.</p> <p>Fill out this area if you were enrolled in an institution or flying school or club certified by Employment and Social Development Canada.</p> <p>I certify that I work or intend to work in the occupation of _____</p> <p>(Type of occupation)</p> <p>and was enrolled in the course identified in Box 13 to acquire or improve the skills in that occupation.</p> <p>Student signature _____ Date (YYYYMMDD) _____</p> <p><small>Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 at canada.ca/cra-info-source.</small></p>	<p>Utilisez cette section pour remplir votre annexe 11 fédérale, ainsi que votre annexe provinciale ou territoriale (S11), s'il y a lieu.</p> <p>Remplissez cette section si vous étiez inscrit dans un établissement, une école de pilotage ou un club certifié par Emploi et Développement social Canada.</p> <p>J'atteste que j'exerce ou que je compte exercer un emploi de _____</p> <p>(Genre d'emplois)</p> <p>et que j'étais inscrit au cours indiqué à la case 13 en vue d'acquies ou d'améliorer les compétences professionnelles pour cet emploi.</p> <p>Signature de l'étudiant _____ Date (AAAAAMJJ) _____</p> <p><small>Les renseignements personnels (y compris le NAS) sont recueillis aux fins d'appliquer ou d'exécuter la Loi de l'impôt sur le revenu et des programmes et activités connexes incluant l'administration de l'impôt, des prestations, la vérification, l'observation et le recouvrement. Les renseignements recueillis peuvent être utilisés et communiqués aux fins d'autres lois fédérales qui prévoient l'imposition et la perception d'un impôt, d'une taxe ou d'un droit. Ils peuvent aussi être communiqués à une autre institution gouvernementale fédérale, provinciale, territoriale ou étrangère dans la mesure où le droit l'autorise. Le défaut de fournir ces renseignements pourrait entraîner un paiement d'intérêts ou de pénalités, ou d'autres mesures. Selon la Loi sur la protection des renseignements personnels, les particuliers ont le droit à la protection, à l'accès et à la correction de leurs renseignements personnels ou de déposer une plainte auprès du Commissaire à la protection de la vie privée du Canada concernant le traitement de leurs renseignements personnels. Consultez le fichier de renseignements personnels ARC PPU 005 sur Info Source en allant à canada.ca/cra-info-source.</small></p>
---	---

Box 20 To YYYYMM – date when course ended

Box 21 Number of months part-time – used to determine education and textbook amounts as well as the taxability of a scholarship

Box 22 Number of months full-time - used to determine education and textbook amounts as well as the taxability of a scholarship. Scholarships for full-time studies are fully exempt from tax.

Box 23 Eligible tuition fees – enter on Schedule 11 and provincial Schedule 11

Box 24 Total number of months part-time

Box 25 Total number of months full-time

Box 26 Total of eligible tuition fees

<p>Fill out this area if you are transferring unused current year amounts to a designated individual.</p> <p>I designate _____, my _____, to claim: _____ (Individual's name) (Relationship to you)</p> <p>(1) \$ _____ on line 32400 of their _____ (Federal tuition amount)</p> <p>Income Tax and Benefit Return or on line 36000 of their federal Schedule 2, as applicable.</p> <p>(2) \$ _____ on line 58600 of their provincial or _____ (Provincial or territorial amount)</p> <p>territorial Form 428, or line 59090 of their provincial or territorial Schedule (S2), as applicable.</p> <p><small>Note 1: The amount at line (1) above cannot be more than the maximum transferable amount of your federal Schedule 11.</small></p> <p><small>Note 2: The amount at line (2) above cannot be more than the maximum transferable amount of your provincial or territorial Schedule (S11). Line (2) is not applicable to individuals who are residents of Quebec, Alberta, Ontario or Saskatchewan on December 31.</small></p> <p><small>Note 3: If you did not reside in the same province or territory as the designated individual on December 31, special rules may apply. For more details, call 1-800-959-8281.</small></p> <p>Student signature _____ Date (YYYYMMDD) _____</p> <p><small>Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 at canada.ca/cra-info-source.</small></p>	<p>Remplissez cette section si vous transférez des montants non utilisés de l'année courante à une personne désignée.</p> <p>Je désigne _____, mon (ma) _____, comme _____ (Nom de la personne) (Lien de parenté), comme personne pouvant demander :</p> <p>(1) \$ _____ à la ligne 32400 de sa _____ (Montants fédéraux des frais de scolarité)</p> <p>Déclaration de revenus et de prestations ou à la ligne 36000 de son annexe 2 fédérale, selon le cas.</p> <p>(2) \$ _____ à la ligne 58600 de son formulaire 428 _____ (Montant provincial ou territorial)</p> <p>provincial ou territorial, ou à la ligne 59090 de son annexe provinciale ou territoriale (S2), selon le cas.</p> <p><small>Remarque 1 : Le montant indiqué à la ligne (1) ci-dessus ne peut pas dépasser le montant maximal transférable de votre annexe 11 fédérale.</small></p> <p><small>Remarque 2 : Le montant indiqué à la ligne (2) ci-dessus ne peut pas dépasser le montant maximal transférable de votre annexe provinciale ou territoriale (S11). La ligne (2) ne s'applique pas aux personnes qui résident au Québec, en Alberta, en Ontario ou en Saskatchewan le 31 décembre.</small></p> <p><small>Remarque 3 : Si, le 31 décembre, vous ne résidez pas dans la même province ou le même territoire que la personne désignée, des règles spéciales pourraient s'appliquer. Pour en savoir plus, composez le 1-800-959-8281.</small></p> <p>Signature de l'étudiant _____ Date (AAAAAMJJ) _____</p> <p><small>Les renseignements personnels (y compris le NAS) sont recueillis aux fins d'appliquer ou d'exécuter la Loi de l'impôt sur le revenu et des programmes et activités connexes incluant l'administration de l'impôt, des prestations, la vérification, l'observation et le recouvrement. Les renseignements recueillis peuvent être utilisés et communiqués aux fins d'autres lois fédérales qui prévoient l'imposition et la perception d'un impôt, d'une taxe ou d'un droit. Ils peuvent aussi être communiqués à une autre institution gouvernementale fédérale, provinciale, territoriale ou étrangère dans la mesure où le droit l'autorise. Le défaut de fournir ces renseignements pourrait entraîner un paiement d'intérêts ou de pénalités, ou d'autres mesures. Selon la Loi sur la protection des renseignements personnels, les particuliers ont le droit à la protection, à l'accès et à la correction de leurs renseignements personnels ou de déposer une plainte auprès du Commissaire à la protection de la vie privée du Canada concernant le traitement de leurs renseignements personnels. Consultez le fichier de renseignements personnels ARC PPU 005 sur Info Source en allant à canada.ca/cra-info-source.</small></p>
--	--

4. Helicopter category rating

5. Instrument rating

6. Other

Box 13 Name of program or course

Box 14 Student number. A number assigned by the educational institution

Box 15 Filer account number. The RZ account number set up by the issuer

Box 17 Social Insurance Number of the student

Box 19 From YYYYMM – date when course began

Page 2 is a signature page allowing the student to either:

- ✓ certify that the student works in or intends to work in a type of occupation, to acquire or improve skills in that occupation (shown above) OR
- ✓ designate an amount of excess tuition to transfer to a parent, grandparent or spouse or common-law partner (shown on next page)

The amount to be transferred federally and provincially must be noted (1) (2). No transfer of tuition may occur without this designation signed by the student.



T5006 Statement of Registered Labour-Sponsored Venture Capital Corporation Class A Shares

Canada Revenue Agency / Agence du revenu du Canada		Protected B when completed	
Statement of Registered Labour-Sponsored Venture Capital Corporation Class A Shares T5006			
Calendar year	1 Investor's social insurance number	2 Name of qualifying trust's annuitant or holder	3 Federal registration number
			4 Account Number
5 Spouse's or common-law partner's social insurance number		Class A shares acquired or irrevocably subscribed and paid for	
		After the first 60 days of the calendar year Within the first 60 days after the end of the calendar year	
6 Spouse's or common-law partner's name		7 Number of shares	8 Consideration paid
		9 Number of shares	10 Consideration paid
		11 Special tax (15%)	
Investor's name and address			
Last name (print)		First name	Initials
Corporation's name and address			
See the privacy notice on your return.			
T5006 E (15)		For information, see the back.	

Box 1 – Taxpayer's social insurance number (SIN).

Box 2 – If the investor is a qualifying trust, this is the name of the individual annuitant or holder under the plan.

Box 3 – The venture capital corporation's federal registration number

Box 4 – The venture capital corporation's account number.

Box 5 – If the qualifying trust is a spousal or common-law partner RRSP, this is the

spouse's or common-law partner's SIN.

Box 6 – If the qualifying trust is a spousal or common-law partner RRSP, this is the spouse's or common-law partner's name. Either you, or your spouse or common-law partner, is entitled to claim the credit.

Boxes 7 and 9 – This is the number of Class A shares that the investor acquired or irrevocably subscribed and paid for within the time specified.

Boxes 8 and 10 – This is the consideration paid for the Class A shares that the investor acquired or irrevocably subscribed and paid for within the time specified.

Box 11 – Enter the amount of special tax related to the failure to reacquire certain shares in a labour-sponsored fund.

Government assistance to buy the shares – Before you calculate your tax credit, you have to calculate your net cost. To determine your net cost, reduce the consideration paid for your Class A shares by the amount of any assistance (other than federal, provincial, or territorial tax credits) a government, municipality, or any public authority provided or will provide to acquire the shares.


Shares acquired or irrevocably subscribed and paid for within the first 60 days of the current calendar year – You may have claimed the credit on your previous year's return. If this is the case, you **cannot** claim a credit for those same shares on your current year's return.

Qualifying trust that is a spousal or common-law partner RRSP – Either you, or your spouse or common-law partner, can claim the credit. Do not claim the credit twice.

Official provincial or territorial slip – You may also receive an official provincial or territorial slip for this investment. Neither you, nor your spouse or common-law partner, can use that slip to claim the credit a second time.



T5007 Statement of Benefits

 Canada Revenue Agency / Agence du revenu du Canada		T5007 Statement of Benefits / État des prestations			Protected B / Protégé B when completed / une fois rempli	
Year / Année	10 Workers' compensation benefits / Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements / Prestations d'assistance sociale ou supplément provincial ou territorial	12 Social insurance number / Numéro d'assurance sociale	13 Report code / Code de genre de feuillet		
Recipient's name and address – Nom et adresse du bénéficiaire						
Last name (print) / Nom de famille (en lettres moulées)		First name / Prénom	Initials / Initiales	Payer's name and address / Nom et adresse du payeur		
See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration. T5007 (23)						

These amounts are **not taxable** but must be included in net income to ensure any benefits that the taxpayer may be entitled to are calculated properly. These benefits include the OAS Supplement, the GST/HST credit, the Canada Child Benefit, as well as certain provincial or territorial tax credits and certain non-refundable tax credits.

Box 10 – Workers' compensation benefits

Workers' compensation benefits are compensation paid in respect of an injury,

disability, or death to a worker is reported on line 14400 and deducted at line 25000

Box 11 – Social assistance payments or provincial or territorial supplements

Social assistance payments are made to beneficiaries or third parties based on a means, needs, or income test and include payments for food, clothing, and shelter requirements.

However if you lived with your spouse or common-law partner when the payments were received, the one who has the higher net income on line 23600 (not including these payments or the deductions on Line 21400 – Child care expenses or Line 23500 – Social benefits repayment) has to report **all** of the payments, no matter whose name is on the slip.

This income will be reported at line 14500 and deducted at line 25000

Box 13 – Report Code

The following codes indicate whether the slip is:

- "O" original;
- "A" amended (changing the financial data or identification information); or
- "C" cancelled.

T5008 Statement of Securities Transactions

Canada Revenue Agency / Agence du revenu du Canada		Year / Année		VOID / ANNULÉ	10 Report code / Code du feuillet	11 Recipient type / Type de bénéficiaire	12 Recipient identification number / Numéro d'identification du bénéficiaire	13 Foreign currency / Devises étrangères	Protected B / Protégé B when completed / une fois rempli T5008 Statement of Securities Transactions / État des opérations sur titres	
14 Date / MMDD – MMJJ	15 Type code of securities / Code de genre de titres	16 Quantity of securities / Quantité de titres	17 Identification of securities / Désignation des titres							
18 ISIN/CUSIP number / Numéro ISIN/CUSIP	19 Face amount / Valeur nominale	20 Cost or book value / Coût ou valeur comptable	21 Proceeds of disposition or settlement amount / Produits de disposition ou paiements							
22 Type code of securities received on settlement / Code de genre de titres reçus en guise de règlement	23 Quantity of securities received on settlement / Quantité de titres reçus en guise de règlement	24 Identification of securities received on settlement / Désignation des titres reçus en guise de règlement								
Last name (print) – Nom de famille (en lettres moulées)		First name and initials – Prénom et initiales		Name and address of trader or dealer in securities / Nom et adresse du négociant ou du courtier en valeurs						
See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration. T5008 (23)										

Box 10 – Report code

The following codes to indicate whether the slip is:

- O original
 - A amended (changing the financial data or identification information)
 - C cancelled
- Box 11 – Recipient type
- individual (even if the SIN is not provided);
 - joint account;

- corporation; or
- other, for example, association, trust (fiduciary-trustee, nominee, or estate), club, or partnership.

Box 12 – Recipient identification number

If the recipient is an individual, enter the individual's social insurance number (SIN). **If the recipient is a trust**, enter the trust account number. **If the recipient is a business (sole proprietor, partnership, or corporation)**, enter the recipient's business number (BN) or account number.



Box 13 – Foreign currency

For amounts in Canadian currency, this area will be blank. Amounts are usually reported in Canadian currency. However, the amount may also be reported using other currency. If reporting in other currency it will be identified by the use of three-character ISO 4217 codes

Amounts that have been reported in a foreign currency will have to be converted to Canadian dollars.

Box 14 – Date (MMDD)

This indicates the month and day on which the transaction was completed (the settlement date). If reporting the aggregate of transactions that occurred throughout the year, the entry will show as "1231" (December 31)

Box 15 – Type code of securities

The type of security is indicated by one of the following codes:

BON – Bonds

BO1 – A bulk transaction in bonds for which the quantity cannot be determined

DOB – Debt obligations in bearer form

DO1 – A bulk transaction in debt obligations in bearer form for which the quantity cannot be determined

FUT – Futures

MET – Precious metals

MFT – Units in a mutual fund trust or investment fund trust

MSC – Miscellaneous

OPC – Option contracts

PTI – Publicly traded interest in a trust or partnership

RTS – Rights

SHS – Shares

UNT – Units (for example, a unit consisting of a bond and a warrant)

WTS – Warrants

Box 16 – Quantity of securities

The quantity of securities involved in the transaction is shown in this box. The quantity must be in units that apply to that security (for example, for gold, give the number of ounces).

Box 17 – Identification of securities

A description of the securities in the white box such as Treasury bill, banker's acceptance, shares of XYZ Corporation, debt obligation in bearer form, etc.

Box 18 – ISIN/CUSIP number**Box 19 – Face amount**

If the security represents indebtedness (for example, bonds and other debt obligations), the nominal value, in dollars only, appears on the face of the document (that is, the amount to be repaid at maturity).

Box 20 – Cost or book value

Cost or book value is the initial outlay or price paid or payable for a particular security or debt investment. The investor needs this amount to calculate the adjusted cost base (ACB) of the security or debt investment and to track gains (or losses). This amount may or may not reflect the investor's ACB for the purpose of determining his or her gain or loss from the disposition of the security. The investor should be aware that he or she may have to adjust the amount indicated in box 20 at the time of determining and reporting his or her gain or loss from the disposition.

Box 21 – Proceeds of disposition or settlement amount

Proceeds is a term used to describe the amount that arises as the result of a sale, disposition, deemed disposition, redemption, acquisition, or cancellation of securities, or an exchange or conversion of property. The term does not mean only cash or money. For the purposes of Regulation 230, it includes all considerations, such as cash, debt obligations, shares, etc. that is paid or payable to the transferor. Box 21 may contain a negative amount only if the type of securities in is a future (FUT) or an option contract (OPC).

Boxes 22, 23, and 24 – Securities received on settlement (if applicable)

In some securities transactions, securities are received as proceeds of disposition. This usually happens in exchange or conversion transactions. Certain securities can be redeemed in return for another type of security. For example, bonds may be redeemed for gold. However, gold is often converted, at the fair market value (FMV), and the proceeds are credited to the recipient and report these transactions in Box 21

Boxes 22, 23, and 24 will be used to report the transaction only if the issuer cannot reasonably determine the FMV of the securities obtained on conversion.

T5013 Statement of Partnership Income

T5013 slip.

LIMITED PARTNER'S NET INCOME (LOSS)

Box 010: Total limited partner's business income (loss)

Box 101: Limited partner's farming income (loss) (Multi-jurisdictional) – Include this amount on line 141 of your T1 return. You could have a restricted farm loss. If the partner code is "5", enter this amount on line d on page 2 of Form T2042, Statement of Farming Activities, or on the appropriate AgriStability and AgriInvest form.

Box 102: Agricultural income stabilization – Include this amount on the AgriStability and AgriInvest program information and statement of farming activities that applies to you.

Box 103: Limited partner's fishing income (loss) (Multi-jurisdictional) – Include this amount on line 14300 of your T1 return. If the partner code is "5", enter this amount on line c on page 2 of Form T2121, Statement of Fishing Activities.

Box 104: Limited partner's business income (loss) (Multi-jurisdictional) – Enter this amount on line 12200 of your T1 return. If the partner code is "5", enter this amount on line M on page 3 of Form T2125, Statement of Business or Professional Activities, and report the income on line 135 of your T1 return. The gross amount is in box 11800.

Box 105: Limited partner's at-risk amount – We use this information to reconcile reported amounts.

Box 106: Limited partner's adjusted at-risk amount – We use this information to reconcile reported amounts.

Box 107: Limited partner's rental income (loss) – Enter this amount on line 9946 of Form T776, Statement of Real Estate Rentals, and report the income on line 12600 of your T1 return.

Box 108: Limited partner's loss available for carry forward – This is the part of your current-year loss from the partnership that you cannot deduct on the current year's T1 return. You can only deduct it in future years if you have a positive at-risk amount after applying paragraph 111(1)(e) of the Act. You can carry it forward indefinitely.

Box 109: Previous loss carry forward eligible in the current year – This is the limited partnership loss from previous years that you can claim in the current year. Claim it on line 25100.

IDENTIFICATION

Boxes 001 to 006 and 010 to 040: CRA uses this information to reconcile reported amounts.

Box 006: Under the Income Tax Act (the Act), you have to give your Social Insurance Number (SIN) on request to any person who prepares an information slip for you. If you do not have a SIN, you can apply for one at any Service Canada Centre. For more information, visit the Service Canada website.

Box 205: Functional currency code – This is the functional currency code applicable to the



Box 113: Return of capital – This is the capital (including drawings) returned to you from the limited partnership. Use this amount to reduce the Adjusted Cost Base (ACB) of your limited partnership interest.

CANADIAN AND FOREIGN NET BUSINESS INCOME (LOSS)

Multiple jurisdictions – If the partnership allocated income from more than one province or territory, the second box will show a two-letter province or territory code. If the income is from a foreign country, the box will show a three-letter country code.

Box 020: Total business income (loss)

Box 114: Other income – Enter this amount on line 13000 of your T1 return.

Box 115: Type of other income – Enter this description in the "Specify" area for line 13000 of your T1 return.

Box 116: Business income (loss) (Multi-jurisdictional) – Enter this amount on line M on page 3 of Form T2125, Statement of Business or Professional Activities, and report the income on line 13500 of your T1 return. The gross amount is in box 118.

Box 118: Gross business income (Multi-jurisdictional) – Enter this amount on line 13499 of your T1 return.

Box 119: Foreign business income that is exempt from Canadian tax due to a tax convention or agreement (Multi-jurisdictional) – This amount is included in box 116. Use this amount to calculate your foreign tax credit for the country named. See line 40500 in your T1 guide and forms T2209 and T2036.

Box 120: Professional income (loss) (Multi-jurisdictional) – Enter this amount on line M on page 2 of Form T2125, Statement of Business or Professional Activities, and report the income on line 13700 of your T1 return. The gross amount is in box 121.

Box 121: Gross professional income (Multi-jurisdictional) – Enter this amount on line 16400 of your T1 return.

Box 122: Commission income (loss) (Multi-jurisdictional) – Enter this amount on line M on page 2 of Form T2125, Statement of Business or Professional Activities, and report the income on line 13900 of your T1 return. The gross amount is in box 123.

Box 123: Gross commission income (Multi-jurisdictional) – Enter this amount on line 16600 of your T1 return.

Box 124: Farming income (loss) (Multi-jurisdictional) – Enter this amount on line d on page 2 of Form T2042, Statement of Farming Activities, or on the appropriate AgriStability and AgriInvest form. You could have a restricted farm loss.

Box 125: Gross farming income (Multi-jurisdictional) – Enter this amount on line 16800 of your T1 return.

Box 126: Fishing income (loss) (Multi-jurisdictional) – Enter this amount on line c on page 2 of Form T2121, Statement of Fishing Activities.

Box 127: Gross fishing income (Multi-jurisdictional) – Enter this amount on line 17000 of your T1 return.

Box 149: Total business income (loss) from an active business carried on in Canada – Report the information on a T2 Corporation Income Tax Return.

Box 150: Canadian manufacturing and processing profits under subsection 125.1(3) – Report the information on a T2 Corporation Income Tax Return.

CANADIAN AND FOREIGN INVESTMENTS AND CARRYING CHARGES

Box 110: Canadian and foreign net rental income (loss) (Multi-jurisdictional) – Enter this amount on line e on page 1 of Form T776, Statement of Real Estate Rentals, and report the income on line 12600 of your T1 return.

Box 111: Foreign net rental income (loss) (Multi-jurisdictional) – These amounts are included in box 110. Use these amounts to calculate your foreign tax credit for the country named. See line 40500 in your T1 guide and forms T2209 and T2036.

Box 112: Foreign net rental income that is exempt from Canadian tax due to a tax convention or agreement (Multi-jurisdictional) – These amounts are included in box 110 or in box 107, whichever applies to your partner code. Use these amounts to calculate your foreign tax credit for the country named. See line 40500 in your T1 guide and forms T2209 and T2036.



Box 117: Gross Canadian and foreign rental income – Enter this amount on line 16000 of your T1 return.

Box 128: Interest from Canadian sources – Enter this amount on line 12100 of Schedule 4.

Box 129: Actual amount of dividends (other than eligible dividends) – This is the actual amount of dividends (other than eligible dividends) paid by corporations resident in Canada. The taxable amount of these dividends and the federal dividend tax credit appear in boxes 130 and 131 respectively.

Box 130: Taxable amount of dividends (other than eligible dividends) – This is the taxable amount of dividends (other than eligible dividends) for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Enter this amount on line 12000 of Schedule 4.

Box 131: Dividend tax credit for dividends (other than eligible dividends) – Include this amount on line 42500 of Schedule 1.

Box 132: Actual amount of eligible dividends – This is the actual amount of eligible dividends paid by corporations resident in Canada. The taxable amount of eligible dividends and the federal dividend tax credit appear in boxes 133 and 134 respectively.

Box 133: Taxable amount of eligible dividends – This is the taxable amount of eligible dividends for partners that are individuals resident in Canada (other than a trust that is a registered charity), including partnerships and trusts that are eligible for the federal dividend tax credit. Enter this amount on line 12000 of Schedule 4.

Box 134: Dividend tax credit for eligible dividends – Include this amount on line 40425 of Schedule 1.

Box 135: Foreign dividend and interest income (Multi-jurisdictional) – Enter this amount on line 12100 of Sched. 4.

Box 136: Foreign investment income that is exempt from Canadian tax due to a tax convention or agreement (Multi-jurisdictional) – This amount is included in box 135. Use the amount to calculate your foreign tax credit for the country named. See line 40500 and forms T2209 and T2036.

Box 137: Business investment loss – This amount is your gross business investment loss reported on line 22800 of your T1 return. Use the amount to calculate your allowable business investment loss deduction for line 21700, using "Chart 6 – How to claim an allowable business investment loss" in your T4037, Capital Gains guide. Complete Step 4 in Chart 6 with the following information when you use box 137 amount to calculate your allowable business investment loss deduction.

Box 138: Name of the small business corporation

Box 139: Number and class of shares, or type of debt owed by the small business corporation

Box 140: Insolvency, bankruptcy, or wind-up date

Box 141: Date the partnership bought the shares or acquired the debt

Box 142: Proceeds of disposition

Box 143: Adjusted cost base of the shares or debt

Box 144: Outlays and expenses on the disposition

Box 145: Dividend rental arrangement compensation payments – Enter this amount on line 22100 of Schedule 4.

Box 146: Other investment income – Report this amount in Area II (line 12100) of Schedule 4.

Box 147: Type of investment income – You need this information to calculate adjusted taxable income for calculating the alternative minimum tax on Form T691, Alternative Minimum Tax.

Box 210: Total carrying charges (Multi-jurisdictional) – This amount is your share of the carrying charges for earning all investment income. Enter it on line 22100 of Schedule 4.

Footnotes for box 210

Amounts in boxes 211 to 216 are included in box 210.

- **Box 211:** Carrying charges on interest and dividend income
- **Box 212:** Carrying charges on rental income
- **Box 213:** Carrying charges on film property



- **Box 214:** Carrying charges on resource property and flow-through shares
- **Box 215:** Carrying charges for acquiring an interest in a partnership of which you are a limited or non-active partner, or which owns a rental or leasing property or a film property.
- **Box 216:** Carrying charges (Multi-jurisdictional) – other

OTHER AMOUNTS AND INFORMATION

Box 030: Total capital gains (losses)

Box 151: Capital gains (losses) (Multi-jurisdictional) – Enter this amount on line 17400 of Schedule 3.

Box 152: Last fiscal period's capital gains reserve allocated in the previous year and brought into income for the current year – Use this information to complete Part 1, Section D of Form T2017, Summary of Reserves on Dispositions of Capital Property.

Box 153: Qualified small business corporation shares (QSBCS) capital gains amount eligible for the capital gains exemption – Report this amount at Line 10700 of Schedule 3.

Box 154: Qualified farm or fishing property (QFFP) capital gains amount eligible for the capital gains exemption – Report this amount at Line 11000 of Schedule 3. Use the breakdown provided by the partnership to fill in Line 27400 of Schedule 3 for dispositions before April 21, 2015.

Box 155: Capital gains (losses) from QFFP mortgage foreclosures and conditional sales reposessions eligible for the capital gains deduction – Report this amount at Line 124 of Schedule 3. Use the breakdown provided by the partnership to fill in Line 27500 of Schedule 3 for the amount of gains realized before April 21, 2015.

Box 156: Foreign capital gains (losses) (Multi-jurisdictional) – Use this information to calculate the foreign tax credits on foreign business and non-business income for the country identified by the three-letter code for this box. See line 40500 and forms T2209 and T2036.

Box 157: Foreign capital gains exempt from Canadian tax due to a tax convention or agreement (Multi-jurisdictional) – Use this information to calculate the foreign tax credits on foreign business and non-business income.

Box 158: Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property that is QFFP – Report this amount at Line 17300 of Schedule 3. Use the breakdown provided by the partnership to fill in Line 27600 of Schedule 3 for dispositions before April 21, 2015.

Box 159: Capital gains reserves – Use this amount to complete Part 1, Section A of Form T2017, Summary of Reserves on Dispositions of Capital Property.

Box 222: Prior year reserves from QFFP – Use this year information to complete Part 1, Section A of Form T2017.

Box 223: Current year reserves from QFFP – Use this information to complete Part 1, Section A of Form T2017.

Box 224: Prior year reserves from QSBCS – Use this information to complete Part 1, Section B of Form T2017.

Box 225: Current year reserves from QSBCS – Use this information to complete Part 1, Section B of Form T2017.

Box 163: Capital gains reserve from other property – Use this information to complete Part 1, Section D of Form T2017.

Box 165: Capital gains reserve from non-qualifying securities the partnership donated to a qualified donee – Use this information to complete Part 1, Section D of Form T2017.

Box 166: Capital gains reserve from gifts of non-qualifying securities – Eligible amount – Use this information to complete Part 1, section D of Form T2017.

Box 167: Capital gains reserve from gifts of non-qualifying securities – Advantage – We use this information to reconcile reported amounts.

Box 168: Income tax deducted – Enter this amount on line 43700 of your T1 return.

Box 169: Part IX.1 tax – Do not enter this amount on line 43700 or any other line of your T1 return.

Box 170: Taxable non-portfolio earnings (TNPF) – Do not enter this amount on line 43700 or any other line on your T1 return.



Box 171: Foreign tax paid on non-business income (Multi-jurisdictional) – Use this amount to calculate your foreign tax credits on your foreign non-business income on Form T2209. For details, see line 40500 and Form T2036.

Box 172: Foreign tax paid on business income (Multi-jurisdictional) – Use this amount to calculate your foreign tax credits on your foreign business income on Form T2209. For more information, see line 40500

Box 040: Capital cost allowance (CCA) – This is your share of capital cost allowance that the partnership used to arrive at the net income (loss) in boxes 114, 116, 120, 122, 124, and 126. Do not deduct this amount again. Use this amount to calculate your adjusted taxable income for Form T691, Alternative Minimum Tax.

Box 220: CCA for rental or leasing property – If you also own other rental property as a proprietor, combine your share of partnership rental income (loss) with the total of your own rental income (loss) after expenses, but before CCA. You may then claim CCA on your own rental buildings only to the extent of the combined rental income, if any. Calculate your CCA in Area A of Form T776, Statement of Real Estate Rentals.

Box 221: CCA for film property

Boxes 173 to 176 and 179 to 181 – Use Form T1229, Statement of Resource Expenses and Depletion Allowance. If your Canadian oil and gas property expenses (COGPE) pool has a negative balance, use that amount to reduce your Cumulative Canadian development expense (CCDE) pool. If your Cumulative Canadian exploration expense (CCEE) or CCDE pools have a negative balance, report the negative amount as income on line 13000

Box 173: Canadian exploration expenses (CEE) other than Canadian renewable and conservation expense (CRCE) – Use this amount to calculate your allowable deduction for your CCEE pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance.

Box 206: CRCE – Use this amount to calculate your allowable deduction for your CCEE pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance. For corporations, add this amount to line 21700 called "Add: Canadian renewable and conservation expenses" of your Schedule 12.

Box 174: Canadian development expenses (CDE) – Use this amount to calculate your allowable deduction for your CCDE pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCDE pool. The maximum you can deduct is 30% of the CCDE pool balance.

Box 175: COGPE – Use this amount to calculate your allowable deduction for your cumulative Canadian oil and gas property expense (CCOGPE) pool on Form T1229. Add it at the line called "Other resource expenses" in Area II for your CCOGPE pool. The maximum you can deduct is 10% of the CCOGPE pool balance.

Box 176: Foreign exploration and development expenses (FEDE) (Multi-jurisdictional) – Add the amount in Area III on Form T1229 for your cumulative foreign exploration and development expense pool.

Box 177: Recapture of earned depletion – This is your share of the recapture of earned depletion that the partnership used to arrive at the net income (loss) in boxes 114, 116, 120, 124, and 126. We use this amount. Do not add it to income again.

Box 179: Assistance for Canadian exploration expenses – Use this amount to calculate your allowable deduction for your CCEE pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCEE pool. The maximum you can deduct is 100% of the CCEE pool balance.

Box 180: Assistance for Canadian development expenses – Use this amount to calculate your allowable deduction for your CCDE pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCDE pool. The maximum you can deduct is 30% of the CCDE pool balance.

Box 181: Assistance for Canadian oil and gas property expenses – Use this amount to calculate your allowable deduction for your CCOGPE pool on Form T1229. Add the amount at the line called "Assistance" in Area II for your CCOGPE pool. The maximum you can deduct is 10% of the CCOGPE pool balance.

Box 182: Eligible amount of charitable donations and government gifts – Enter this amount on line 1 of Sched. 9.



Box 183: Eligible amount of cultural and ecological gifts – Enter this amount on line 342 of Schedule 9.

Box 184: Eligible amount of federal political contributions – Enter this amount on line 409 of Schedule 1. You have to provide the following information to us when you use the amount in box 184 to claim a federal political contribution tax credit.

Box 185: Eligible amount of provincial and territorial political contributions (Multi-jurisdictional) – Enter the political contributions on the appropriate provincial or territorial form.

Box 207: Eligible amount of municipal political contributions (Multi-jurisdictional) – Corporate partners may be able to claim a municipal tax rebate based on these contributions. Individual partners who are residents of Quebec may be able to claim a tax credit on their provincial income tax return for these amounts.

Box 208: Eligible amount of medical gifts – Corporate partners report this amount on a T2 Corporation Income Tax Return.

Box 209: Part XII.2 Tax Credit – Enter this amount on line 45600 of your T1 Return.

Boxes 186 to 189: Investment tax credit (ITC) allocated from the partnership (Multi-jurisdictional) – Complete Form T2038(IND), Investment Tax Credit (Individuals), and attach it to your T1 return. You need the following information to complete Form T2038(IND) when you use the amount in box 186 to claim an investment tax credit. For individuals or trusts: If the type code in box 189 is 4B, enter the credit amount shown in box 186 or 187 on line 6725 of Form T2038. For all other type codes, divide the credit amount shown in box 186 or 187 by the ITC rate that applies to the ITC type code identified in box 189, and enter the resulting amount on the appropriate line of Form T2038.

Type Code and Rate	
Type Code	Rate
5 – Qualified resource property	5%
6 – Apprenticeship job creation tax credit	10%
7 – ITC for child care spaces	25%
12 – Qualified property or "transitional rate" qualified resource property	10%

Box 187: ITC transferred under subsection 127(8.3) – This is the ITC for the fiscal period that the partnership transferred to you under subsection 127(8.3).

Note: If you are not a limited partner, you can choose to renounce the ITC for the fiscal period that the partnership transferred to you under subsection 127(8.3). If you make this choice, complete Form T932, Election by a Member of a Partnership to Renounce Investment Tax Credits Pursuant to Subsection 127(8.4).

Box 188: Excess ITC recapture – Include the excess ITC recapture on the corresponding line in the section for Recapture of ITC on SR&ED expenditures in Part C of Form T2038(IND), Investment Tax Credit (Individuals), or on Form T2SCH31, Investment Tax Credit – Corporations, whichever applies.

Box 189: ITC Type Code – Use this code when completing Form T2038(IND).

RENOUNCED CANADIAN AND DEVELOPMENT EXPENSES

Use Form T1229, Statement of Resource Expenses and Depletion Allowance, to calculate your allowable deduction for your resource expense pools.

Box 190: Renounced Canadian exploration expenses – Use this amount to calculate your allowable deduction for your CEE pool on Form T1229. Add it in Area I for your CEE pool.

Box 191: Renounced Canadian development expenses – Use this amount to calculate your allowable deduction for your CDE pool on Form T1229. Add it in Area I for your CDE pool.

Box 192: Assistance for Canadian exploration expenses – Use this amount to calculate your allowable deduction for your CEE pool on Form T1229. Add it in Area I for your CEE pool.

Box 193: Assistance for Canadian development expenses – Use this amount to calculate your allowable deduction for your CDE pool on Form T1229. Add it in Area I for your CDE pool.



Box 194: Expenses qualifying for an ITC – Enter this amount in Area I on Form T1229.

Box 195: Portion subject to an interest-free period – ITC – Enter this amount in Area I on Form T1229.

Box 196: Portion subject to an interest-free period – CEE – Enter this amount in Area I on Form T1229.

Boxes 97 to 200 – The amounts in boxes 197 to 200 are CEE (mining only) that qualify for a provincial tax credit for individuals. Your province may require you to be a resident at the end of the calendar year in that province where the expenses qualify for that credit.

Box 197: Expenses qualifying for a provincial tax credit – BC – You need this information to calculate provincial tax credits.

Box 198: Expenses qualifying for a provincial tax credit – SK – You need this information to calculate provincial tax credits.

Box 199: Expenses qualifying for a provincial tax credit – MB – You need this information to calculate provincial tax credits.

Box 200: Expenses qualifying for a provincial tax credit – ON – You need this information to calculate provincial tax credits.

TAX SHELTER INFORMATION

Use Form T5004, Claim for Tax Shelter Loss or Deduction, to claim your loss or deduction shown in the boxes on this slip. Attach Form T5004 and a copy of this slip to your T1 return.


Box 201: Number of units acquired – This is the number of units in the tax shelter that you bought in the year.

Box 202: Cost per unit – This is the cost of each unit in the tax shelter that you bought.

Box 203: Total cost of units – The total cost is the number in box 201 multiplied by the amount in box 202.

Box 204: Other indirect reductions – We use this information to reconcile reported amounts

T5018 Statement of Contract Payments

 Canada Revenue Agency / Agence du revenu du Canada		Protected B when completed / Protégé B une fois rempli	
T5018 Statement of Contract Payments État des paiements contractuels			
20 For the period ending / Pour la période se terminant le Year – Année Month – Mois Day – Jour		22 Construction subcontractor payments / Paiements à un sous-traitant de la construction	
Recipient's business name and address – Nom et adresse de l'entreprise du bénéficiaire		24 Recipient's program account number / Numéro de compte de programme du bénéficiaire	
		Account number – Numéro de compte	
		Social insurance number (SIN) – Numéro d'assurance sociale (NAS)	
		Payer's name – Nom du payeur	
		Payer's program account number – Numéro de compte de programme du payeur	
See the privacy notice on your return. / Consultez l'avis de confidentialité dans votre déclaration.			
Canada			
T5018 (23)			

This slip is used to report payments to subcontractors for construction services, including any GST/HST and provincial/territorial sales tax. This slip is **reported on a T2125 as business income** against which business expenses may be taken.

Box 20 – Period ending - The payer may use either a calendar year end or fiscal year end. End date for the period will be indicated in this box.

Box 22 – Construction subcontractor payment - The total amount of payments made to the subcontractor during the period,

including goods and services tax/harmonized sales tax (GST/HST) and provincial/territorial sales tax, where applicable. If the total amount of payments to a subcontractor is less than \$500, a T5018 slip does not need to be completed for that subcontractor. If a subcontractor was paid through the bartering of goods or services, the fair market value of the bartered goods or services would form part or the entire amount that has to be reported.

Box 24 – Recipient's identification number (Account number or SIN)

The recipient's 15-character account number (which consists of the nine-digit business number, a two-letter program identifier, and a four-digit reference number) or the social insurance number.





EFILE Association of Canada / Association de TED du Canada

(A federally registered non-profit corporation)

The EFILE Association of Canada (EAC) has been representing tax professionals from all regions of Canada to senior management of the CRA since 1993. The EAC is a federally registered non-profit corporation with a membership that fully represents the EFILE industry: from sole proprietors to large nationwide firms. Members of the EAC represent nearly one-third of all T1s filed annually.

One of the primary goals of the EAC is to facilitate the operation of a tax practice. Running a successful tax practice takes more than strong management and excellent technical skills - it requires coordination between the CRA and tax preparers: the front-line administrators of Canadian tax policy. The EAC is recognized as the conduit between the CRA and the tax preparation industry. As key industry stakeholders, we meet with the CRA on a regular basis.

The EAC is governed by a national 15-member Board of Directors elected by the membership at the Annual General Meeting (AGM). The AGM is held during the 3rd week of September. The location of the AGM alternates east and west across Canada to facilitate members in attending.

Our *IMPACT* Newsletter is published three times a year (January, July, and November) and provides timely updates on developments within the tax and EFILE service industry. Knowledge of upcoming changes to the digital services available for EFilers is critical to the successful operation of a tax practice.

Every June, we invite all members to participate in our annual EAC Survey of EFilers. EAC memberships are individual, allowing each member the opportunity to provide direct feedback, presenting us with a broad perspective on the industry. Your participation enables us to document the issues and irritants that hinder the work of tax preparers and EFilers. The results form the basis of the annual EAC Submission to the CRA, providing an opportunity for industry to give feedback directly to the CRA.

It's the support from individual EFilers that allows the EAC to complete this important work.



Index

A		Electronic Signatures10, 15
Administrator Level17		Enhanced Authentication12
Administrator Role.....16		Error Codes9, 18
AFR.....5, 10, 47	F	
Alternative Minimum Tax9, 96	Filing Methods10	
Authentication Requirement13	G	
Automatic Tax Filing6	Guidebook8, 9, 18	
Automobile Deduction Limits54	H	
B	Home Office Expenses8	
Bank of Canada6	I	
C	Identity Protection Services Program34, 35	
Canada Pension Plan.....5, 9, 24, 28, 65, 77, 78	Identity Theft35, 36	
Capital Expense.....30, 31	<i>IMPACT</i> Newsletter5, 6, 101	
Changes for 20247	Important Dates6	
Common Adjustments20	Indexation Increase Per Year57	
Consumer Price Index26, 57	Interactive Voice Responses (IVR) Shortcuts43	
Contact Details.....42	L	
Corporation Internet Filing Help Desk49	Legal Representative37	
CPP contributions9, 24, 25, 69, 78	Level 1 Authorization37	
CPP224	Level 2 Authorization37	
Credential Reduction13	Locked Accounts13	
Credit Protection Services36	M	
Current Expense.....30	Matching Program34, 35	
D	Moving Expenses20, 29	
Deadlines7, 53	Multi-Factor Authentication13	
Digital Enhancements9	My Account.....10, 11, 12, 13, 32, 41	
E	My Business Account10, 11, 12, 13, 41, 45	
EFile Association of Canada5, 11, 13		
EFile Helpdesk.....13, 19, 42, 47, 48, 49		
Electronic Filers Manual9, 18		

N

Non-Refundable Tax Credits	22, 57, 91
Notice of Objection	33, 41, 42

O

OAS	26, 28, 37, 42, 77, 91
OAS Claw Back	See Recovery Tax
Office Locations	50
Offset Debt	23
Order of Precedence.....	22

P

Payment Dates.....	28
Penalties	53
Phone Numbers	42
Pre-Assessment Review Program	34
Prescribed Interest Rates.....	53
Proceed to Pay	12
Processing Review Program.....	34
Processing Standards.....	39
Progress Tracker	11, 12

R

RAC.....	10, 11, 12, 16, 17
Recovery Tax.....	26, 66
ReFILE.....	5, 6, 9, 10, 32
Refund Examination Program	34, 35
Rejected Returns by EFILE Error Code	18, 19
ReplD	16
Represent a Client.....	See RAC
Representative Functions	17
Representative Level	17

Request Verification Program.....	34
Required Processes.....	See Electronic Signatures
Retention of Documents.....	15
Review Process	33
RRIF	11, 62, 65, 83

S

Self-Employed	7, 24, 39, 72, 78
Set-Offs	23
Special Assessments Program	34, 35
Submit Documents	12
Supplementary Examination Program.....	34, 35
Survey of EFilers.....	13, 101
System Maintenance	6

T

Tax bracket thresholds	57
Tax Rates and Brackets.....	55
TFSA	9, 37, 43, 60, 61, 65, 74
Tier 2 Agent	5, 13, 14
Tradesperson Expenses	8
Transfer a credit	12
T-Slips.....	64

U

Unallocated payment	12
---------------------------	----

W

Withdrawal Amount	62
-------------------------	----

Y

YAMPE	9, 24, 25
YMPE.....	9, 24, 25

Acronyms

ABIL Allowable Business Investment Loss	HBP Home Buyers' Plan
ACB Adjusted Cost Base	HBTC First-Time Home Buyers' Tax Credit
AED Amount for Eligible Dependant	HST Harmonized Sales Tax
AFR Auto-Fill my Return	ITA Income Tax Act
AIIP Accelerated Investment Incentive Property	ITC Input Tax Credits
ALDA Advanced Life Deferred Annuity	IPP Individual Pension Plan
AMT Alternative Minimum Tax	IR Instant Refund
BN Business Number	IVR Interactive Voice Response System
BOC Bank of Canada	LCGE Lifetime Capital Gains Exemption
CAI Climate Action Incentive	LIRA Locked-in Retirement Account
CCA Capital Cost allowance	LLP Lifelong Learning Plan
CCB Canada Child Benefit	LSVCC Labour-sponsored Venture Capital Corp
CCPC Canadian Controlled Private Corporation	MEF Mandatory Electronic Filing
CDE Client Data Enquiry	METC Medical Expense Tax Credit
CEC Cumulative Eligible Capital	MFA Multi Factor Authentication
CERB Canada Emergency Response Benefit	NAICS North American Industry Classification System
CESG Canada Education Savings Grant	NOA Notice of Assessment
CMR Change My Return	NORA Notice of Reassessment
CNIL Cumulative Net Investment Loss	NR Non-Resident
COGS Cost of Goods Sold	NRTC Non-Refundable Tax Credit
CPP Canada Pension Plan	OAS Old Age Security
CR Credit	PA Pension Adjustment
CRA Canada Revenue Agency	PAD Pre-authorized Debit
CRB Canada Recovery Benefit	PAR Pension Adjustment Reversal
CSB Canada Savings Bond	PPR Pre Populated Returns
CVITP Community Volunteer Income Tax Program	PRPP Pooled Registered Pension Plan
CWB Canada Workers Benefit	PSPA Past Service Pension Adjustment
DBP Defined Benefit Pension Plan	PST Provincial Sales Tax
DCP Defined Contribution Pension Plan	QFFP Qualified Farm or Fishing Property
DPSP Deferred Profit-Sharing Plan	QPIP Québec Parental Insurance Plan
DR Debit	QPP Québec Pension Plan
DTC Disability Tax Credit	QSBC Qualified Small Business Corporation
DTS Dedicated Telephone System	RAC Represent a Client
EAC EFile Association of Canada	RDSP Registered Disability Savings Plan
EFA Eligible Funeral Arrangement	RESP Registered Education Savings Plan
EHT Employer Health Tax	RPP Registered Pension Plan
EI Employment Insurance	RRIF Registered Retirement Income Fund
ESOP Employee Share Ownership Plan	RRSP Registered Retirement Savings Plan
EVCC Employee Venture Capital Corporation	SIN Social Insurance Number
FMR File My Return	SPP Saskatchewan Pension Plan
FMV Fair Market Value	TIPS Tax Information Phone Service
FHSA First Home Savings Account	TFSA Tax Free Savings Account
FTC Foreign Tax Credit	UCC Undepreciated Capital Cost
FYE Fiscal Year End	VDP Voluntary Disclosure Program
GIC Guaranteed Investment Certificate	WCB Workers Compensation Board
GIS Guaranteed Income Supplement	WITB Working Income Tax Benefit
GST Goods and Services Tax	WSIB Workers Safety Insurance Board
HATC Home Accessibility Tax Credit	YAMPE Year's Additional Maximum Pensionable Earnings
HBA Home Buyers' Amount	YMPE Year's Maximum Pensionable Earnings



**EFILE Association of Canada /
Association de TED du Canada**

Toll free: 1-866-384-4066

E-mail: swatson@efile.ca

Web: efile.ca

EAC/ATC

PO Box 20040

Kelowna, BC V1Y 9H2