



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

EFILER'S RESOURCE GUIDE 2025

For Tax Year 2024

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Executive Director

3rd Edition

2025 Edition for Tax Year 2024

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The contents of this guidebook are based on information available as of January 2025. The information provided was obtained from material released by federal, provincial, and territorial governments of Canada.

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EFILE Association of Canada / Association de TED du Canada

(A federally registered non-profit corporation)

Introduction

Welcome to the 3rd 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 desktop format. With literally tens of thousands of 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,

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Updates

Overview

Technology continues to push the evolution of the tax preparation business. Digital enhancements such as the ability to EFile previous years' returns, the use of AFR to previous years, ReFILE, uploading documents, etc. have all improved our efficiency. 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.

Important EFILE System Dates

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

System	Closes	Re-opens
T1 - EFILE / ReFILE service	Friday January 31	Monday February 24
T3 EFILE / T1135 T3 web service	Friday January 31	Monday February 24
<p><u>Note:</u> As of February 1, 2025, in order to be able to transmit individual and business authorization and cancellation requests, special elections and returns, and file T2 returns, you will need to have renewed your EFILE account and use updated (2024) tax preparation software with your newly assigned password.</p>		
Register for EFILE service / EFILE Yearly Renewal service / EFILE Account Maintenance service	No interruption in service	

Changes for 2025

Summary of Available Filing Methods

Tax Year =>	2016	2017	2018	2019	2020	2021	2022	2023	2024
T1 EFILE		✓	✓	✓	✓	✓	✓	✓	✓
ReFILE						✓	✓	✓	✓
AFR	✓	✓	✓	✓	✓	✓	✓	✓	✓
T3 EFILE						✓	✓	✓	✓
Change My Return	Online adjustment requests accepted for the 10 previous calendar years (via RAC).								

Note: AFR only pulls in slip information for prior years, not CDE information. CDE screen only populate in the current year.

EFILE of T1 Return Expanded to Eight Years

Ability to EFile previous year T1 returns is expanded by one year to allow for 8 years (CY + previous 7 years). The additional year added to previous years' filings will continue to increase by one year every year until a full 10 years' worth of prior returns can be efiled. Beginning in 2028, you will be able to file



tax year 2027 and the previous 10 years' worth of prior returns (back to 2017). In 2029, the anchor year will move up one year with each subsequent year (tax year 2028 and previous 10 years back to tax year 2018).

Note that EFile error codes change over time. An error code may not be valid for all prior 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

The ReFILE service shifts forward to cover tax years 2021 to 2024. The ReFILE timeline shifts annually as it is always current year + 3 prior years. To use ReFILE, you must have filed the income tax and benefit return for your client electronically and the return must be assessed.

New for ReFILE:

- ability to carry back amounts such as capital or non-capital losses;
- ability to 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.
- starting with the 2023 tax year, EFILERS can request changes for returning residents to Canada and immigrants.

AFR Expanded to Nine Years

AFR data from previous years is expanded by one year to allow for 9 years (CY + previous 8 years). Tax preparers are reminded that there can be a long timeline before some tax slips are posted to CRA's portals.

Tax Slips - Updates

Several tax slips have been updated to account for the change in the capital gains inclusion rate.

T4 Statement of Remuneration Paid - Updated

Under the section "Other information", instructions for boxes 38, 39 and 41 of the T4 slip have been updated.

Box 38 - Security options benefits. Before June 25, 2024. Do not report this amount on your tax return. This amount is already included in box 14.

Box 39 - Security options deduction 110(1)(d). Before June 25, 2024. Enter this amount on line 24900 of your return.

Box 41 - Security options deduction 110(1)(d.1). Before June 25, 2024. Enter this amount on line 24900 of your tax return.

T4PS Statement of Employee Profit-Sharing Plan Allocations and Payments - Updated

Box 34 – Capital gains or losses. Enter this amount on line 17399 for period of January 1st to June 24, 2024 or line 17400 for period of June 25 to December 31, 2024 of Schedule 3. If this amount has brackets around it, it is a capital loss.



T3 Statement of Trust Income Allocations and Designations - Updated

Many boxes updated to reflect changes to the capital gains inclusion rate transition period of pre and post June 25, 2024.

T5 Statement of Investment Income - Updated

For this year only, box 34, "Capital gains dividends" Period 1 - before June 25, 2024 was added, and the description of box 18, "Capital gains dividends" Period 2 - after June 24, 2024 was revised. Report box 34 "Capital gains dividends" in the "Other information" section of the T5 slip.

T5008 Statement of Securities Transactions - Updated

Box 14 – Settlement Date is important. Aggregate reporting is modified as a result of changes to the capital gains inclusion rate. As a result, aggregate reporting will be available in respect of transactions that occurred between January 1, 2024, and June 24, 2024 (Period 1), as well as transactions that occurred between June 25, 2024, and December 31, 2024 (Period 2).

Changes to Capital Gains

The 2024 Federal Budget proposed an increase in the capital gains inclusion rate to 66 2/3% for the portion of gains realized after June 24, 2024 in excess of \$250,000, for an individual. The inclusion rate remains at 50% for the portion of gains up to \$250,000 after June 24, 2024. On September 23, 2024, the Deputy Prime Minister and Minister of Finance tabled a Notice of Ways and Means Motion (NWMM) to introduce a bill entitled *An Act to amend the Income Tax Act and the Income Tax Regulations*. This NWMM modified the motion tabled on June 10, 2024.

Although these proposed changes are subject to parliamentary approval (legislation has not passed as of writing), the CRA has indicated it is planning on administering the changes to the capital gains inclusion rate effective June 25, 2024, based on the proposals included in the NWMM tabled September 23, 2024. All impacted forms for individuals, trusts and corporations are expected to be released early in 2025. Arrears interest and penalty relief, if applicable, will be provided for those corporations and trusts impacted by these changes that have a filing due date on or before March 3, 2025. The interest relief will expire on March 3rd.

Update on Benefits Offset triggered in April 2024

Last year we received many complaints about CRA's practice of applying credits for Benefits (CCR, OTB, GST, etc.) payable in April to balances due from assessments that were less than 60 days old. This policy generated needless calls to CRA General Enquiries as well as to tax preparers during the busiest time of the year.

We notified the CRA of this issue and the CRA subsequently advised that a gap in the system existed. CRA has adjusted their systems so that the offset system should not trigger for current year T1 debt.

Update on first time filer validation issues

A reminder as we head into a new tax season, the CRA advises that tax preparers must use the name exactly as provided by Services Canada (in a SIN confirmation letter). If the EFile system does not accept



the return (due to error code 100-B), the CRA advises to file the return in paper form with a SIN confirmation document (if available).

Business Authorizations - Update

We reached out to the CRA to clarify the protocol for authorizing a representative. We are advised that the protocol for call center agents is as follows:

Your client should call the CRA's business enquiry line (1-800-959-5525) shortly after the authorization request has been submitted. They must then state why they are unable to access their business account online (e.g. due to religious reasons) and that they want to confirm the authorization request from you. Your client's call to the CRA does not immediately or automatically confirm the authorization over the phone.

The CRA agent will note the request and refer it to an operations section for review. This process does not confirm the authorization. The CRA will look for an alternate approval process and will connect with your client in a "timely manner". The actual timeline was not specified by the CRA.

Reminders from CRA

Disability Tax Credit (DTC)

The digital application form to apply online for the DTC is a two-step process.

Step 1 – The applicant fills out Part A of Form T2201 Disability Tax Credit Certificate online through My Account. The applicant then receives a reference number after the form is submitted.

Step 2 – The applicant provides the reference number to their doctor. The doctor uses it to complete and submit Part B of the form online.

An applicant can be the person with the disability or their legal representative.

Once the application is submitted, the CRA begins the process of reviewing the application. Progress Tracker, available in My Account or RAC, can be used to track the progress of the application.

Accessing My Account:

The Document Verification Service (DVS) is available for the CRA sign-in services. The DVS system allows you to verify your identity without waiting for a CRA security code, providing full and immediate access to the CRA sign-in services.

MFA timed lockouts for all portals changed

Prior to February 2024, if a user was locked out of the system after multiple failed multi-factor authentication (MFA) attempts, they needed to contact the CRA EFile Helpdesk to have an agent reset the account so that the user could try again.

The lockout is now temporary (lasting 30 minutes). However, after a combined total of three temporary lockouts, the user will be permanently locked out and will need to contact the CRA to regain access. When an account is locked out, the user will receive an email notification.

Note that when a successful entry is made on any MFA code entry page, the failed MFA counters will be reset to 0.

Recommended - Updating your MFA settings

After you sign in to My Account, My Business Account or RAC, go to Multi-factor Authentication settings to update your current MFA settings or enroll in additional MFA options.

You can:

- Add or change a phone number for MFA;
- Change your language settings;
- Add or remove an MFA option;
- Generate a new passcode grid.

It is good practice to enroll in more than one MFA option (although only one option is required). Enrolling in multiple MFA options will help ensure that you can still access the CRA sign-in services if you change your phone number, misplace your passcode grid, or delete the third-party authenticator app.

If your phone number has changed and you can no longer receive your one-time passcode to that number, you can use another MFA option if you are already enrolled with that option. If you don't have access to your old phone number and you are not enrolled with another MFA option, you will have to contact your designated EFile Helpdesk.

Time-based one-time passcode (TOTP) option

The CRA now offers an option for MFA that uses third-party authenticator apps (e.g. 2Stable) instead of using your cell phone (code via text) or the passcode grid. These apps can generate a TOTP that the user can access quickly to sign in to the CRA sign-in services.

To use a third-party authenticator app, you need to download an app that is compatible with the CRA sign-in services. The app store offers many free third-party authenticator app options to choose from.

Using the app, scan the provided QR code with a mobile device when prompted. If you are unable to scan the QR code, you can manually enter the set-up key the CRA provides into the app. This is a one-time set-up.

Authenticator apps generate a 6-digit time-based one-time passcode for you to sign in with. For security reasons, the app will generate a new passcode every 30 seconds.

Ongoing Efforts of the EFILE Association of Canada

We meet with CRA regularly and make many suggestions to them. 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) 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.

Another item on the agenda is pushing the CRA to improve the outcomes from their system updates. The October 2024 maintenance update was yet another example of routine CRA maintenance causing broad based system issues after the update. Immediately after the October update, RAC was not functioning properly, slips were not available, submit documents feature was not functioning. Many of the issues took months to resolve. The CRA can certainly do a better job with updates.

In an effort to help Efilers know when the system is down and when it will be repaired, we suggested to the CRA that they proactively use the Lyris system to advise that a system / portal is experiencing difficulties and include an estimated timeline for a fix as part of the communications / website messaging.

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 the 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 with 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 or delete employee associations	Yes	Yes	Yes	No	No
Disassociate or re-associate an employee	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
Suspend, unsuspend or cancel your business registration for this service	Yes	No	No	No	No
Authorization request	Yes	Yes	Yes	Yes	Yes
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 (for registration)	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



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

View and delete individual clients

The **View and delete individual clients** privilege groups these 4 permissions:

- View individual client list
- Delete Authorizations
- View individual transactions (Jr. admins have this ability by default)
- View list of notices issued

View and delete business clients

The **View and delete business clients** privilege groups these 3 permissions:

- View business client list
- Delete Authorizations
- View business transactions (Jr. admins have this ability by default)

View and delete trust clients

The **View and delete trust clients** privilege groups these 3 permissions:

- View trust client list
- Delete Authorizations
- View trust transactions (Jr. admins have this ability by default)

Manage access mail

View pre-assessment review and processing review letters that have been electronically delivered.

Responding to EFILE Error Codes

To avoid errors when Efiling a tax return, 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:

- 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:

Documents in a language other than English or French

If any of your documents are in a language other than English or French, CRA requires a copy of the original documents written in the foreign language with an acceptable English or French translation.

To be acceptable, the signatory's name has to be printed, in the Latin alphabet, and the translation has to meet one of the following conditions:

- be certified by an official with the authority to administer an oath or solemn declaration (commissioner of oaths, notary public, or lawyer) unless it was done by a translator who is a member in good standing of one of the provincial or territorial organizations of translators and interpreters of Canada.
- have the seal and signature of an official from the foreign country's embassy, high commission, or consulate confirming it is a true translation.
- have the signature of the Chartered Professional Accountant (CPA) confirming it is a true translation.
- have a written statement indicating the profession and the signature of a teacher, professor, or a religious leader confirming it is a true translation.

Also, to be acceptable, the taxpayer's name cannot be the same as the signatory's.

Other deductions - Line 23200

Claim on line 23200 any allowable amounts not deducted on any other line on the return. Clearly specify the deduction you are claiming in the space provided on the return. Attach a note to your paper return if you claim more than one deduction or if you need to explain your deduction in more detail.

Items that are not deductible include: funeral expenses, wedding expenses, loans to family members, a loss on the sale of a home, and other similar items. These items will be denied by the CRA.



Northern Residents Deductions - Line 25500

If you lived, on a permanent basis, in a prescribed northern zone or in a prescribed intermediate zone for a continuous period of at least six months, you may be able to claim the northern residents deductions. This period can begin or end in the tax year.

There are two deductions:

- a residency deduction for having lived in a prescribed zone.
- a travel deduction for taxable benefits received from your employer (if any) that was included in your income or the portion of the \$1,200 standard amount for the person travelling (you or your eligible family member) that was allocated to the trip.

For 2021 and later tax years, you will be able to claim a travel deduction for your or your eligible family member's personal travel, even if neither you nor your eligible family member(s) received a taxable travel benefit for that trip.

For 2022 and later tax years, use the Simplified Northern Resident Travel Deduction (SNRTD) at canada.ca/lowest-return-airfare to get the lowest return airfare to use for claiming the Northern Residents Deductions.

An eligible family member is someone who lived with you at the time of the trip and was one of the following:

- your spouse or common-law partner.
- your or your spouse's or common-law partner's child under the age of 18.
- another individual who is wholly dependent for support on you, your spouse or common-law partner, or both, and who is either:
 - your or your spouse's or common-law partner's parent or grandparent.
 - related to you and wholly dependent by reason of mental or physical infirmity.

When completing Form T2222, Northern Residents Deductions, you have to clearly indicate the full address or as much information as you can provide about 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 detailed receipts for your meal and vehicle expenses if you are using the simplified method to calculate your meals and vehicle expenses. However, if these are the only travel expenses you are claiming, CRA may ask that you send documents to support your claim.

Amount for an eligible dependant - Line 30400



If you were not married or living common-law at any time in the year and were supporting a dependant who was living in your home, you may be able to claim the amount for an eligible dependant at line 30400.

If you are claiming an amount for an eligible dependant, you must send Schedule 5, Amounts for Spouse or Common-Law Partner and Dependants, with your paper return. If you are filing online, have the Schedule 5 completed and ready to send to CRA if they ask for it.

If you claim this amount for a child under the age of 18, CRA may ask you to send proof that you have custody of the child. In a shared custody situation where both parents are eligible to claim the dependant, you both must agree on who will make the claim. If you can't agree, neither of you can claim the credit.

As custody arrangements can change, you should send the information CRA is asking for even if you have sent similar information for another year.

If you had to make support payments for the child being claimed, you are not eligible to claim the amount on line 30400.

If you claim this amount for a child over 18 years of age, they have to 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 specified period.

If you claim this amount for a parent or grandparent, you may be asked to send CRA proof that they depend on you for support.

Canada caregiver amount - Line 51100

If the eligible dependant you claimed at line 30400 was 18 years of age or older and dependant on you because of an impairment in physical or mental functions, you may be able to claim the Canada caregiver amount for your eligible dependant at line 51100 of Schedule 5.

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.

If the eligible dependant you claimed at line 30400 is your or your spouse's or common-law partner's infirm child under 18 years of age, you have to claim the Canada caregiver amount for the dependant at line 30500 on the tax return, Canada caregiver amount for infirm children under 18 years of age, and not at line 51100 on Schedule 5.

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. For children under 18 years of age, the statement should also show that the child, because of the impairment in physical or mental functions, is, and will likely continue to be, dependent on others for an indefinite duration. Dependent on others means they need much more assistance for their personal needs and care compared to children of the same age.

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 specified period.

Tuition fees – Line 32000

Schedule 11, Tuition, Education, and Textbook Amounts, has to be completed and 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.

In 2019, Form T2202A, Tuition and Enrolment Certificate, was replaced by Form T2202, Tuition and Enrolment Certificate. Form TL11B, Tuition and Enrolment Certificate - Flying School or Club, was eliminated and flying schools or clubs now report on Form T2202 the information previously reported on Form TL11B.

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 denied.

You have to claim a credit 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 claimed.

If CRA asks for supporting documents, make sure you send CRA the official receipt issued by the educational institution.

Tuition, education, and textbook amounts transferred from a child – Line 32400

The maximum amount that can be transferred from each child is \$5,000 minus the amount the student needs to bring their tax payable to zero, even if there is still a remaining amount. Tuition, education, and textbook amounts that the student carried forward from a previous year cannot be transferred.

The student has to complete Schedule 11, Tuition, Education, and Textbook Amounts, to calculate the transfer amount. The student also has to complete the designation area on one of the T2202, TL11A or TL11C forms.



If CRA asks for supporting documents, make sure you send CRA a copy or copies of the official receipt(s) issued by the educational institution for all amounts transferred.

If you are the student's spouse or common-law partner, the transferred amount is claimed at line 36000 of Schedule 2, Federal Amounts Transferred From Your Spouse or Common-Law Partner.

Medical expenses - Lines 33099 and 33199

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 or gave the service. CRA may ask you to send a breakdown of the type of expenses claimed and all receipts, forms, medical certificates, and other supporting documents related to each expense to support your claim. You cannot include medical expenses for which you were, or will be reimbursed.

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.

Attendant care or care in a facility

Generally, you can claim the entire amount paid for full-time care in a nursing home, school, institution, or other place providing care or care and training. In all other cases, the fees claimed have to be for salaries and wages paid for attendant care services.

If you claimed attendant care expenses paid to a facility other than a nursing home, school, or other place providing care or care and training, CRA may ask you to send them a detailed breakdown from the facility confirming the amount of wages or salary paid for attendant care services.

Non-business income tax paid to a foreign country – Line 43100 of Form T2209, Federal Foreign Tax Credits

You may be asked to send CRA a copy of different documents to support your claim. The following are some examples of the documents you may be asked to send:

- a completed Form T2209, Federal Foreign Tax Credits.
- a notice of assessment or equivalent document from the foreign tax authority.
- an account transcript from the IRS (U.S.). Note that a Tax Return Transcript is not a final tax liability document and therefore it is not acceptable on its own.
- a statement from the applicable foreign tax authority showing foreign income and final tax liability.
- foreign income slips.
- a statement from the employer (if it is a pay as you earn (PAYE) tax system) indicating foreign income and final tax liability.
- a foreign tax return and all attachments.

If you are unable to send CRA documents from the applicable foreign tax authority showing your foreign income and final tax liability, CRA will accept proof of a refund received or payment made to them.

This may be in the form of bank statements, cancelled cheques, or official receipts. All the following information has to be clearly shown:

- the payment was made to or received from the applicable foreign tax authority;
- the amount of the payment or refund;
- the tax year to which the payment or refund applies;
- the date that the amount was paid or received.

If you are sending copies of a cancelled cheque, you will need to copy both sides of the cheque.

The proof of payment made or refund received only replaces the requirement for a copy of a notice of assessment or other document from the foreign tax authority. All other supporting documents listed above are still needed to support the claim.

You may have to send information for more than one year if the foreign country's tax year is not the calendar year (for example, the United Kingdom).

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 you lived in a community housing property, or similar subsidized housing facility and your rent receipt does not confirm if property tax was paid, a letter from the administrator of the facility will be needed to confirm the amount you paid for rent and whether the facility paid property taxes. In order to be eligible for the Ontario trillium benefit or Ontario senior homeowners' property tax grant (OSHPTG), rent paid in Ontario has to be paid to an institution or facility that pays full municipal and school taxes.

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

Since October 2022, 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 (2023 tax year)	Credit from Individual tax return (before 2023)	CRA's COVID-19 benefits (ex. CERB)	Child benefits: national, provincial, and territorial	CRA benefits and credits (ex. GST/HST credit)
Individual tax return (tax year 2023)	N/A	Yes	No	No	Yes
Individual tax return (before 2023)	Yes	Yes	No	No	Yes
CRA's COVID-19 benefits (ex. CERB)	Yes	Yes	Yes	No	Yes
Child benefits: national, provincial, and territorial	Yes	Yes	No	Yes	Yes
CRA benefits and credits (ex. GST/HST credit)	Yes	Yes	No	No	Yes
Family Orders and Agreements	Yes	Yes	No	No	Yes
Other government debt ¹	Yes	Yes	No	No	Yes

Footnote 1 - Other government debt includes debt associated with emergency benefits issued by Employment and Social Development Canada (ESDC). Many 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 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.

In 2024, a new "second additional contribution", the CPP2 (or Tier2) contribution rate, was 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 2025 contribution rate for CPP2 is 4% on eligible income. It applies to earnings between the YMPE and YAMPE limits. The CPP2 contribution limit for 2025 is calculated as = (YAMPE Limit – YMPE Limit) x 4% = (\$81,200 - \$71,300) x 4% = \$396.

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)
2025	\$71,300	5.95%	\$4,034.10	\$8,068.20	\$81,200	4%	\$396	\$792
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 2025 is \$8,860.20.
- The CPP Base Rate of 5.95% is the sum of two amounts. Each amount is treated differently for tax purposes. For tax year 2024, 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) began in 2024. 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	
	age 65 to 74	age 75 and over
1 st Quarter 2025	\$727.67	\$800.44
2 nd Quarter 2025	Indexed to the consumer price index	

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, 2025	• April 28, 2025	• July 29, 2025	• October 29, 2025
• February 26, 2025	• May 28, 2025	• August 27, 2025	• November 26, 2025
• March 27, 2025	• June 26, 2025	• September 25, 2025	• December 22, 2025

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 (\$90,997 for 2024). The full OAS pension is eliminated when net income reaches \$148,451 for pensioners aged 65 to 74 and \$154,196 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.

<p>Canada Pension Plan. Includes CPP retirement pension and disability, children's and survivor benefits.</p> <ul style="list-style-type: none"> • January 29, 2025 • February 26, 2025 • March 27, 2025 • April 28, 2025 • May 28, 2025 • June 26, 2025 • July 29, 2025 • August 27, 2025 • September 25, 2025 • October 29, 2025 • November 26, 2025 • December 22, 2025 	<p>Old Age Security. Includes OAS pension, Guaranteed Income Supplement, Allowance and Allowance for the Survivor.</p> <ul style="list-style-type: none"> • January 29, 2025 • February 26, 2025 • March 27, 2025 • April 28, 2025 • May 28, 2025 • June 26, 2025 • July 29, 2025 • August 27, 2025 • September 25, 2025 • October 29, 2025 • November 26, 2025 • December 22, 2025 	<p>GST/HST credit. Includes related provincial and territorial programs.</p> <ul style="list-style-type: none"> • January 3, 2025 • April 4, 2025 • July 4, 2025 • October 3, 2025
<p>Canada child benefit (CCB) Includes related provincial and territorial programs.</p> <ul style="list-style-type: none"> • January 20, 2025 • February 20, 2025 • March 20, 2025 • April 17, 2025 • May 20, 2025 • June 20, 2025 • July 18, 2025 • August 20, 2025 • September 19, 2025 • October 20, 2025 • November 20, 2025 • December 12, 2025 	<p>Ontario trillium benefit (OTB), Ontario energy and property tax credit (OEPTC), Northern Ontario energy credit (NOEC) and Ontario sales tax credit (OSTC).</p> <ul style="list-style-type: none"> • January 10, 2025 • February 10, 2025 • March 10, 2025 • April 10, 2025 • May 9, 2025 • June 10, 2025 • July 10, 2025 • August 8, 2025 • September 10, 2025 • October 10, 2025 • November 10, 2025 • December 10, 2025 	<p>Advanced Canada workers benefit (ACWB).</p> <ul style="list-style-type: none"> • January 10, 2025 • July 11, 2025 • October 10, 2025
<p>Alberta child and family benefit (ACFB).</p> <ul style="list-style-type: none"> • February 27, 2025 • May 27, 2025 • August 27, 2025 • November 27, 2025 	<p>Veteran disability pension.</p> <ul style="list-style-type: none"> • January 30, 2025 • February 27, 2025 • March 28, 2025 • April 29, 2025 • May 29, 2025 • June 27, 2025 • July 30, 2025 • August 28, 2025 • September 26, 2025 • October 30, 2025 • November 27, 2025 • December 23, 2025 	<p>Canada Carbon Rebate (formerly known as the Climate action incentive payment). Basic amount and rural supplement for residents of AB, SK, MB, ON, NB, NS, PE and NL.</p> <ul style="list-style-type: none"> • January 15, 2025 • April 15, 2025 • July 15, 2025 • October 15, 2025



Moving Expenses - Checklist

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. You cannot claim your moving expenses from any other type of income, such as investment income or employment insurance benefits even if you received this income at your 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 penalties 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).

Ineligible Moving Expenses:

- 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.
- 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 2021 to 2024. ReFILE is set as current year + 3 prior years.

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

- EFILERS can request changes for returning residents to Canada and immigrants starting with the 2023 tax year. This option is not available for NETFILE users.

ReFILE Reminder

- 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;
- change a return that the CRA has reassessed nine times already;
- change a bankruptcy return;
- change a return for the year before the year of bankruptcy;
- change a return for an international or non-resident taxpayer, including deemed residents of Canada and individuals who left Canada during the year; however, EFILE service providers can use it for returning residents to Canada and immigrants;

- change a return where you have to complete Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions, for income from a business that has a permanent establishment outside your province or territory of residence;
- make an initial change to a return that the CRA assessed under subsection 152(7) of the Income Tax Act;
- make or revise an election (for example, using Form T2057, Election on Disposition of Property by a Taxpayer to a Taxable Canadian Corporation);
- apply for tax credits and benefits for individuals;
- allocate a refund to other CRA accounts;
- apply for the disability tax credit;
- change a return that has a reassessment in progress for the same tax year.

For any of the above situations, make your request by mail to the CRA.

Note: you cannot use ReFILE to make changes to personal information on page 1 of a T1 Return. Use My Account to make changes to marital status, address, direct deposit details or email address.

CRA Review Process - Overview

In 2024, nearly 93% of taxpayers filed their returns online (combined EFILE, NETFILE and Simple File by Phone). 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:

- temporarily disable access to your account;
- contact you by phone or letter with instructions on how to validate your identity to regain account access;

- assess whether you are entitled 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;
- 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 will:

- temporarily stop payments;
- disable web access codes for electronic filing;
- work with businesses to reactivate accounts, resume payments, and issue new access codes if needed;
- notify you if the personal information of your employees may have been accessed without authorization.

CRA Contact Method

Security incidents: by letter via registered mail. The letter provides information on how to validate your identity to restore access to your account. You should follow the instructions in the letter. For individuals, the letter may also include information about access to free credit protection services.

Suspected identity theft: CRA may call or mail you a letter to notify of the incident. CRA may ask for details about your file or request documents to validate your identity and personal information.

You may be asked to provide:

- A copy of government identification (such as a driver's license, passport, or birth certificate);
- Proof of address (such as a utility, phone, or internet bill, or tax-related document);
- Bank statements or a letter from your financial institution confirming your direct deposit 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.

Services	Actions
Account balance and statement of account	<ul style="list-style-type: none"> • All authorization levels: View
Audit enquiries	<ul style="list-style-type: none"> • Level 1: No access • Level 2: View, Make an enquiry • Legal rep: View, Make an enquiry
Available payments	<ul style="list-style-type: none"> • All authorization levels: View
Benefits and credits, including: <ul style="list-style-type: none"> • Canada Child Benefit (including related provincial and territorial programs) • Universal Child Care Benefit • Canada Workers Benefit • Canada Carbon Rebate (CCR) • Disability tax credit (including Form T2201 part A) • GST/HST credit (and related provincial and territorial programs) 	<ul style="list-style-type: none"> • Level 1: View only • Level 2: View only • Legal rep: View, Apply
Carryover amounts	<ul style="list-style-type: none"> • All authorization levels: View
Direct deposit	<ul style="list-style-type: none"> • Level 1: No access • Level 2: No access • Legal rep: View, Update, Start, Stop
Disability Tax Credit Certificate (Form T2201)	<ul style="list-style-type: none"> • Level 1: No access • Level 2: No access • Legal rep: Complete/Fill out part A
Formal dispute	<ul style="list-style-type: none"> • Level 1: No access • Level 2: Register • Legal rep: Register
Home Buyer's Plan and Lifelong Learning Plan	<ul style="list-style-type: none"> • All authorization levels: View
Instalments	<ul style="list-style-type: none"> • All authorization levels: View
Mail	<ul style="list-style-type: none"> • All authorization levels: View
Non-resident tax account	<ul style="list-style-type: none"> • Level 1: No access • Level 2: Open account • Legal rep: Open account
Notices of assessment and reassessment	<ul style="list-style-type: none"> • All authorization levels: View
Payments (within same account)	<ul style="list-style-type: none"> • Level 1: No access • Level 2: Move, transfer, reallocate • Legal rep: Move, transfer, reallocate



Services	Actions
Penalties and interest	<ul style="list-style-type: none"> • Level 1: No access • Level 2: Request relief • Legal rep: Request relief
Personal information <ul style="list-style-type: none"> • Address • Children in care • Marital status • Telephone numbers 	<ul style="list-style-type: none"> • Level 1: No access • Level 2: No access • Legal rep: View, Update
Pre-authorized debit (PAD)	<ul style="list-style-type: none"> • Level 1: No access • Level 2: No access • Legal rep: Make payment
Proof of income statement (option "C" print)	<ul style="list-style-type: none"> • All authorization levels: View
Remittance voucher	<ul style="list-style-type: none"> • Level 1: No access • Level 2: Request • Legal rep: Request
Representative authorization	<ul style="list-style-type: none"> • Level 1: No access • Level 2: No access • Legal rep: View, Authorize
Returns	<ul style="list-style-type: none"> • Level 1: View only • Level 2: Change • Legal rep: Change
RRSP	<ul style="list-style-type: none"> • All authorization levels: View
Ruling (CPP/EI)	<ul style="list-style-type: none"> • Level 1: No access • Level 2: Request • Legal rep: Request
Submit Documents	<ul style="list-style-type: none"> • Level 1: No access • Level 2: Submit • Legal rep: Submit
Tax information slips (T4, T4A, T4A(P), T4A(OAS), T4E, T4RSP, T4RIF, T5007, T3, T5, T5008 and RRSP Contribution Receipt)	<ul style="list-style-type: none"> • All authorization levels: View
Tax-Free Savings Account (TFSA)	<ul style="list-style-type: none"> • All authorization levels: View



CRA Processing Standards

Returns filed electronically are received in real time into CRA systems. Paper filed returns must be manually sorted and processed leading to increased processing timelines for most manual operations.

CRA PROCESSING STANDARDS (2024-25)		
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 “on-time” returns (e.g. received on or before filing due dates).
T1 – paper Individual income tax returns	issue NOA within 8 weeks of receiving the paper T1.	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 or a letter of explanation within 2 weeks of receiving the digital T1ADJ request.	Standard applies to “straightforward” taxpayer-requested adjustments only.
T1 – adjustment – paper	issue NOA or a letter of explanation within 8 weeks of receiving the paper T1ADJ request.	Standard applies to “straightforward” taxpayer-requested adjustments only.
T1 – adjustment – complex request	issue NOA or a letter of explanation within 20 weeks of receiving the request to change an individual income tax return. This standard applies to both complex digital and paper adjustments.	The time required to complete a complex adjustment request varies with the type of adjustment and the circumstances involved. Complex requests include situations where more information or additional verification is required.
Taxpayer relief request	issue a decision letter on a request for relief to cancel or waive penalties and interest within 180 calendar days of receiving the request.	



CRA PROCESSING STANDARDS (2024-25)		
TYPE OF RETURN	NORMAL PROCESSING STANDARD	NOTES
Clearance Certificate requests	Issue acknowledgement letter within 45 calendar days of receiving the request for a Clearance Certificate 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.
Disability Tax Credit Certificate	issue notice of determination of eligibility within 8 weeks of receiving the Disability Tax Credit Certificate	Standard does not apply in situations where contact must be made for more information.
Advanced Income Tax Rulings	issue an advanced income tax ruling within 90 business days of receipt of all essential information	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 139 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 288 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> : over 690 calendar days 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	resolve the complaint within 30 business days of receiving a complaint	If a recipient is not satisfied with the service they received from a CRA employee they can file a formal Service Complaint.
Debt management call centre	respond within five minutes or less	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 "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 re-assessment 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 Canada Carbon Rebate

- GST/HST Self Service - **Path:** Language Selection, then 2, 1, 1
- GST/HST Application/Eligibility - **Path:** Language Selection, then 2, 2, 1, 1
- CCR 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
- Canada Carbon Rebate for Small Business – **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)

Your designated EFILE Helpdesk is indicated on your EFILE Renewal/Registration Confirmation page. Contact the Helpdesk for issues related to:
<ul style="list-style-type: none"> • EFILE registration, renewal, account maintenance and/or view transmission history processes; • EFILE Suitability Screening and/or Monitoring programs; and • Authentication problems related to EFILE numbers/passwords.

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 Post Office Box 14000, Station Main Winnipeg MB R3C 3M2	T1, T2 and T3	Central Time 7:00 a.m. to 6:00 p.m.
Barrie, Belleville, Kingston, New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, Ottawa, 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 1050 Notre-Dame Avenue Sudbury ON P3A 5C1	T1, T2 and T3	Eastern Time 7:00 a.m. to 4:30 p.m.
Chicoutimi, Laval, Montréal, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski, Rouyn-Noranda, Sherbrooke, and Trois-Rivières	Jonquière Tax Centre Phone: 1-855-699-4640 Fax: 1-833-474-0425 2251 René-Lévesque Blvd Jonquière QC G7S 5J2	T1, T2 and T3	Eastern Time 8:15 a.m. to 4:30 p.m.

EFILE Helpdesk – Trust Returns

Contact your designated EFILE Helpdesk for issues related to:

- 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, Peterborough, Prince Edward Island, St. Catharines, Toronto Centre, Toronto East, Toronto North, Toronto West, and Sudbury	<p style="text-align: center;">Sudbury Tax Centre Phone: 1-800-361-6283 Fax: 1-833-494-0790</p> <p style="text-align: center;">1050 Notre-Dame Avenue Sudbury ON P3A 5C1</p>	T1/T3	Eastern Time 7:00 a.m. to 4:30 p.m.
Chicoutimi, Montérégie-Rive-Sud, Outaouais, 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	<p style="text-align: center;">Winnipeg Tax Centre Phone: 1-800-461-1806 Fax: 1-833-494-1381</p> <p style="text-align: center;">Post Office Box 14000, Station Main Winnipeg MB R3C 3M2</p>	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, Outaouais, Montréal, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, Sherbrooke and Trois-Rivières	<p style="text-align: center;">Jonquière Tax Centre Phone: 1-855-699-4640 Fax: 1-833-474-0425</p> <p style="text-align: center;">2251 René-Lévesque Blvd Jonquière QC G7S 5J2</p>	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 		
Region	Hours of service	
	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 city and drop box status)

CRA Offices: locations, mailing addresses, and drop box status				
City	Office	Location	Mailing address	Drop box status (as at January 2025)
Barrie	Northern Ontario TSO	81 Mulcaster Street Barrie ON L4M 6T7	81 Mulcaster Street Barrie ON L4M 6T7 Fax: 705-721-0056	Open
Bathurst	New Brunswick TSO	955 Murray Avenue Bathurst NB E2A 0C8	955 Murray Avenue Bathurst NB E2A 0C8 Fax: 506-548-7176	Open
Belleville	Eastern Ontario TSO	11 Station Street Belleville ON K8N 2S3	11 Station Street Belleville ON K8N 2S3 Fax: 613-969-7845	Open
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	Open
Charlottetown	Prince Edward Island TSO	1-30 Brackley Point Road Charlottetown PE C1A 6X9	Post Office Box 8500, Station Central Charlottetown PE C1A 8L3 Fax: 902-566-7197	Open
Chicoutimi	Eastern Quebec TSO	100 La Fontaine Street Chicoutimi QC G7H 6X2	Post Office Box 1660, Station Bureau-chef Jonquière QC G7S 4L3 Fax: 418-698-6387	Open
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	Open
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	Open
Halifax	Nova Scotia TSO	100-145 Hobsons Lake Drive Halifax NS B3S 0J1	Post Office Box 638, Station Central Halifax NS B3J 2T5 Fax: 902-450-8561	Open
Hamilton	Southern Ontario TSO	55 Bay Street North Hamilton ON L8R 3P7	55 Bay Street North Hamilton ON L8R 3P7 Fax: 905-546-1615	Open
Jonquière	Jonquière Tax Centre	2251 René-Lévesque Boulevard Jonquière QC G7S 5J2		Open
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	Open
Kitchener	Western Ontario TSO	166 Frederick Street Kitchener ON N2H 0A9	166 Frederick Street Kitchener ON N2H 0A9 Fax: 519-579-4532	Open
Laval	Western Quebec TSO	3400 Jean-Béraud Avenue Laval QC H7T 2Z2	3400 Jean-Béraud Avenue Laval QC H7T 2Z2 Fax: 514-496-1309	Open



CRA Offices: locations, mailing addresses, and drop box status				
City	Office	Location	Mailing address	Drop box status (as at January 2025)
London	Western Ontario TSO	451 Talbot Street London ON N6A 5E5	451 Talbot Street London ON N6A 5E5 Fax: 519-645-4029	Open
Mississauga	Greater Toronto Area West TSO	5800 Hurontario Street Mississauga ON L5R 4B4	5800 Hurontario Street Mississauga ON L5R 4B4 Fax: 905-566-6182	Open
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	Open
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	Open
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	Open
Ottawa	Ottawa Technology Centre	2215 Gladwin Crescent Ottawa ON K1B 4K9	875 Heron Road, Ottawa ON K1A 1A2 Fax: 613-739-1147	Open
Ottawa	Northern Ontario TSO	2204 Walkley Road	2204 Walkley Road	Open
Ottawa	Eastern Ontario TSO	333 Laurier Avenue West Ottawa ON K1A 0L9	333 Laurier Avenue West Ottawa ON K1A 0L9 Fax: 613- 952-1982	Open
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	Open
Peterborough	Greater Toronto Area East TSO	1161 Crawford Drive Peterborough ON K9J 6X6	1161 Crawford Drive Peterborough ON K9J 6X6 Fax: 705-876-6422	Open
Prince George	Coastal and Central BC TSO	280 Victoria Street Prince George BC V2L 4X3	9755 King George Boulevard Surrey BC V3T 5E1	Open
Quebec	Eastern Quebec TSO	2575 Ste-Anne Boulevard Quebec QC G1J 1Y5	2575 Ste-Anne Boulevard Quebec QC G1J 1Y Fax: 418-649-6478	Open
Regina	Eastern Prairie TSO	1955 Smith Street Regina SK S4P 2N9	1955 Smith Street Regina SK S4P 2N9 Fax: 306-757-1412	Open
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	Open
Rouyn- Noranda	Western Quebec TSO	110-151 ave du Lac Rouyn-Noranda QC J9X 6C3	110-151 ave du Lac Rouyn-Noranda QC J9X 6C3 Fax: 819-797-8366	Open
Saint John	New Brunswick TSO	65 Canterbury Street Saint John NB E2L 2C7	Post Office Box 6300 Retail Postal Outlet Brunswick Square Saint John NB E2L 4H9 Fax: 506-636-5200	Open

CRA Offices: locations, mailing addresses, and drop box status				
City	Office	Location	Mailing address	Drop box status (as at January 2025)
Saskatoon	Eastern Prairie TSO	340 3rd Avenue North Saskatoon SK S7K 0A8	340 3rd Avenue North Saskatoon SK S7K 0A8 Fax: 306-652-3211	Open
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	Open
Shawinigan	Shawinigan TSO	4695 Shawinigan Boulevard South Shawinigan, QC G9P 5H9	4695 Shawinigan Boulevard South Shawinigan, QC G9P 5H9	Open
Sherbrooke	Central and Southern Quebec TSO	50 Place de la Cité Sherbrooke QC J1H 4G9	Post Office Box 1300 Station Place de la Cité Sherbrooke QC J1H 5L8 Fax: 819-564-4226	Open
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	Open
St. John's	Newfoundland NVCC	290 Empire Avenue, St. John's NL	Post Office Box 12071, Station A	Open
Sudbury	Sudbury Tax Centre	1050 Notre Dame Blvd Sudbury ON P3A 5C1	1050 Notre Dame Blvd Sudbury ON P3A 5C1 Fax: 705-671-3994 and 1-855-276-1529	Open
Summerside	Prince Edward Island Tax Centre	275 Pope Road Summerside PE C1N 6A2		Open
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	Open
Sydney	Nova Scotia TSO	47 Dorchester Street Sydney NS B1P 7H5	Post Office Box 1300, Station A Sydney NS B1P 6K3 Fax: 902-564-3095	Open
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	Open
Toronto	Toronto TSO	25 St.Clair Avenue East Toronto ON M4T 1M4	Suite 100 - 25 St. Clair Avenue East Toronto ON M4T 0A7 Fax: 416-360-8908	Open
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	Open
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	Open
Various	High Complexity Audit TSO	Various	9755 King George Boulevard Surrey BC V3T 5E1 Fax: 604-951-5664 and 1-888-558-9024	Open



CRA Offices: locations, mailing addresses, and drop box status				
City	Office	Location	Mailing address	Drop box status (as at January 2025)
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	Open
Winnipeg	Winnipeg Tax Centre	66 Stapon Road Winnipeg MB R3C 3M2		Open
Iqaluit	Iqaluit NSC	Qilaut Building 933 Mivvik Street Iqaluit NU X0A 0H0		No drop box at this location.
Whitehorse	Whitehorse NSC	Elijah-Smith Building 300 Main Street Whitehorse YT Y1A 2B5		No drop box at this location.
Yellowknife	Yellowknife NSC	Greenstone Building 5101 Franklin Ave Yellowknife NT X1A 3Z4		No drop box at this location.
Brandon	Eastern Prairie TSO	210-153 11th Street Brandon MB R7A 7K6	210-153 11th Street Brandon MB R7A 7K6 Fax: 204-726-7836	Drop box not available
Brossard	Central and Southern Quebec TSO	3250 Lapinière Boulevard Brossard QC J4Z 3T8	3250 Lapinière Boulevard Brossard QC J4Z 3T8 Fax: 450-926-7100	Drop box not available
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	Drop box not available
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	Drop box not available
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	Drop box not available
St. John's	Newfoundland and Labrador TSO	Sir Humphrey Gilbert Building 165 Duckworth Street St. John's NL A1C 1G4	Post Office Box 12075, Station A St. John's NL A1B 4R5 Fax: 709-754-5928	Drop box not available
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	Drop box not available
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	Drop box not available



CRA Prescribed Rates

CRA Penalties – Personal Tax Returns

Filing and Payment Deadlines and Penalties—Personal Tax Returns

Filing of Returns:

General - April 30; Self-employed person and spouse - June 16

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 2024 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 2021, 2022 or 2023 and made a formal demand for a return, your late-filing penalty for 2024 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 started to decrease over the previous year, lowering from 10% to 8% on overdue taxes. The prescribed rate is calculated based on the average of three-month Canada T-Bill for the first month of the preceding quarter, rounded up to the next highest percentage point.

2025 Rates	Overdue Income Taxes	Taxable Benefits	Overpaid Taxes	
			Corporation	Other
Q1 2025 (Jan 1, 2025 – Mar 31, 2025)	8%	4%	4%	6%

2024 Rates	Overdue Income Taxes	Taxable Benefits	Overpaid Taxes	
			Corporation	Other
Q4 2024 (Oct 1, 2024 – Dec 31, 2024)	9%	5%	5%	7%
Q3 2024 (July 1, 2024 – Sept 30, 2024)	9%	5%	5%	7%
Q2 2024 (April 1, 2024 – June 30, 2024)	10%	6%	6%	8%
Q1 2024 (Jan 1, 2024 – Mar 31, 2024)	10%	6%	6%	8%



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
2025	\$0.72	\$0.66	\$0.76	\$0.70
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

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	2025	2024	2023	2022	2021
Loan interest (per month)	\$350	\$350	\$300	\$300	\$300
Lease cost (per month)	\$1,100	\$1,050	\$950	\$900	\$800
Capital cost maximum non-ZEV	\$38,000	\$37,000	\$36,000	\$34,000	\$30,000
Capital cost eligible ZEVs	\$61,000	\$61,000	\$61,000	\$59,000	\$55,000

Vehicle Rates for Travel Expenses (Last updated 2024)

Province or territory	Cents per KM
Alberta	53.0
British Columbia	56.5
Manitoba	54.5
New Brunswick	57.5
Newfoundland and Labrador	59.0
Northwest Territories	70.5
Nova Scotia	58.0
Nunavut	67.5
Ontario	59.0
Prince Edward Island	56.0
Quebec	57.5
Saskatchewan	52.5
Yukon	70.5

Income Tax Rates and Brackets (Tax Year 2025)

Federal personal income tax rates					
Income from	\$0	up to	\$57,375	=	15%, plus
Income over	\$57,375	up to	\$114,750	=	20.5%, plus
Income over	\$114,750	up to	\$177,882	=	26%, plus
Income over	\$177,882	up to	\$253,414	=	29%, plus
Income over	\$253,414			=	33%

British Columbia personal income tax rates					
Income from	\$0	up to	\$49,279	=	5.06%, plus
Income over	\$49,279	up to	\$98,560	=	7.7%, plus
Income over	\$98,560	up to	\$113,158	=	10.5%, plus
Income over	\$113,158	up to	\$137,407	=	12.29%, plus
Income over	\$137,407	up to	\$186,306	=	14.7%, plus
Income over	\$186,306	up to	\$259,829	=	16.8%, plus
Income over	\$259,829			=	20.5%

Alberta personal income tax rates					
Income from	\$0	up to	\$151,234	=	10%, plus
Income over	\$151,234	up to	\$181,481	=	12%, plus
Income over	\$181,481	up to	\$241,974	=	13%, plus
Income over	\$241,974	up to	\$362,961	=	14%, plus
Income over	\$362,961			=	15%

Saskatchewan personal income tax rates					
Income from	\$0	up to	\$53,463	=	10.5%, plus
Income over	\$53,463	up to	\$152,750	=	12.5%, plus
Income over	\$152,750			=	14.5%

Manitoba personal income tax rates					
Income from	\$0	up to	\$47,564	=	10.8%, plus
Income over	\$47,564	up to	\$101,200	=	12.75%, plus
Income over	\$101,200			=	17.4%

Ontario personal income tax rates					
Income from	\$0	up to	\$52,886	=	5.05%, plus
Income over	\$52,886	up to	\$105,775	=	9.15%, plus
Income over	\$105,775	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	\$53,255	=	14%, plus
Income over	\$53,255	up to	\$106,495	=	19%, plus
Income over	\$106,495	up to	\$129,590	=	24%, plus
Income over	\$129,590			=	25.75%

New Brunswick personal income tax rates					
Income from	\$0	up to	\$51,306	=	9.4%, plus
Income over	\$51,306	up to	\$102,614	=	14%, plus
Income over	\$102,614	up to	\$190,060	=	16%, plus
Income over	\$190,060			=	19.5%

Nova Scotia personal income tax rates					
Income from	\$0	up to	\$30,507	=	8.79%, plus
Income over	\$30,507	up to	\$61,015	=	14.95%, plus
Income over	\$61,015	up to	\$95,883	=	16.67%, plus
Income over	\$95,883	up to	\$154,650	=	17.5%, plus
Income over	\$154,650			=	21%

Prince Edward Island personal income tax rates					
Income from	\$0	up to	\$33,328	=	9.5%, plus
Income over	\$33,328	up to	\$64,656	=	13.47%, plus
Income over	\$64,656	up to	\$105,000	=	16.6%, plus
Income over	\$105,000	up to	\$140,000	=	17.62%, plus
Income over	\$140,000			=	19%

Newfoundland and Labrador personal income tax rates					
Income from	\$0	up to	\$44,192	=	8.7%, plus
Income over	\$44,192	up to	\$88,382	=	14.5%, plus
Income over	\$88,382	up to	\$157,792	=	15.8%, plus
Income over	\$157,792	up to	\$220,910	=	17.8%, plus
Income over	\$220,910	up to	\$282,214	=	19.8%, plus
Income over	\$282,214	up to	\$564,429	=	20.8%, plus
Income over	\$564,429	up to	\$1,128,858	=	21.3%, plus
Income over	\$1,128,858			=	21.8%

Yukon personal income tax rates					
Income from	\$0	up to	\$57,375	=	6.4%, plus
Income over	\$57,375	up to	\$114,750	=	9%, plus
Income over	\$114,750	up to	\$177,882	=	10.9%, plus
Income over	\$177,882	up to	\$253,414	=	12.93%, plus
Income over	\$253,414	up to	\$500,000	=	12.8%, plus
Income over	\$500,000			=	15%

Northwest Territories personal income tax rates					
Income from	\$0	up to	\$51,964	=	5.9%, plus
Income over	\$51,964	up to	\$103,930	=	8.6%, plus
Income over	\$103,930	up to	\$168,967	=	12.2%, plus
Income over	\$168,967			=	14.05%

Nunavut personal income tax rates					
Income from	\$0	up to	\$54,707	=	4%, plus
Income over	\$54,707	up to	\$109,413	=	7%, plus
Income over	\$109,413	up to	\$177,881	=	9%, plus
Income over	\$177,881			=	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 indexed amounts on personal income tax and benefit commitments to date.

Indexation increase by year		
Description	2025	2024
Indexation increase	2.7%	4.7%
Federal Tax bracket thresholds		
Description	2025	2024
Taxable income above which the 20.5% bracket begins	\$57,375	\$55,867
Taxable income above which the 26% bracket begins	\$114,750	\$111,733
Taxable income above which the 29% bracket begins	\$177,882	\$173,205
Taxable income above which the 33% bracket begins	\$253,414	\$246,752
Amounts relating to non-refundable tax credits		
Description	2025	2024
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	\$14,538	\$14,156
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	\$16,129	\$15,705
Spouse or common-law partner amount (maximum) for individuals whose net income for the year is greater than the amount at which the 33% tax bracket begins ¹	\$14,538	\$14,156
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	\$16,129	\$15,705
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	\$17,225	\$16,772
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	\$18,816	\$18,321

begins (maximum if eligible for the Canada caregiver amount for a dependent spouse or common-law partner) ¹		
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	\$14,538	\$14,156
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	\$16,129	\$15,705
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	\$17,225	\$16,772
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	\$18,816	\$18,321
Canada caregiver amount for children under age 18	\$2,687	\$2,616
Age amount	\$9,028	\$8,790
Net income threshold for age amount	\$45,522	\$44,325
Canada employment amount (maximum)	\$1,471	\$1,433
Canada caregiver amount for other infirm dependants age 18 or older (maximum amount)	\$8,601	\$8,375
Net income threshold for Canada caregiver amount	\$20,197	\$19,666
Disability amount	\$10,138	\$9,872
Supplement for children with disabilities (maximum)	\$5,914	\$5,758
Threshold relating to allowable child care and attendant care expenses	\$3,464	\$3,373
Adoption expenses (maximum per adoption)	\$19,580	\$19,066
Medical expense tax credit (3% of net income ceiling)	\$2,834	\$2,759
Refundable medical expense supplement		
Description	2025	2024
Maximum supplement	\$1,504	\$1,464
Minimum earnings threshold	\$4,390	\$4,275
Family net income threshold	\$33,294	\$32,419
Old age security repayment		
Description	2025	2024
Old age security repayment threshold	\$93,454	\$90,997
Certain board and lodging allowances paid to players on sports teams or members of recreation programs		
Description	2025	2024
Income exclusion (maximum per month)	\$441	\$430
Tradesperson's tools deduction		
Description	2025	2024



Threshold amount relating to cost of eligible tools	\$1,471	\$1,433
Advanced life deferred annuities (ALDA) ²		
Description	2025	2024
Lifetime dollar limit	\$180,000	\$170,000
Canada training credit (CTC) ³		
Description	2025	2024
Minimum working income threshold	\$11,821	\$11,511
Maximum net income	\$173,205	\$165,430
Goods and services tax/harmonized sales tax credit		
Description	2025	2024
Adult maximum	\$349	\$340
Child maximum	\$184	\$179
Single supplement	\$184	\$179
Phase-in threshold for the single supplement	\$11,337	\$11,039
Family net income at which credit begins to phase out	\$45,521	\$44,324
Tax-free savings account		
Description	2025	2024
Annual TFSA dollar limit ⁴	\$7,000	\$7,000
Lifetime capital gains exemption for qualified farm or fishing property and qualified small business corporation shares ⁵		
Description	2025	2024
Exemption limit	\$1,250,000	⁵
Exemption limit – before June 25, 2024	NA	\$1,016,836
Exemption limit – after June 24, 2024	NA	\$1,250,000
Deduction limit (since ½ of the capital gain is taxable)	NA	⁵
Deduction limit (since 2/3 of the capital gain is taxable)	\$833,333	NA
Deduction limit before June 25, 2024 (since ½ of the capital gain is taxable)	NA	\$508,418
Deduction limit after June 24, 2024 (since 2/3 of the capital gain is taxable)	NA	\$833,333
Additional exemption amount for qualified farm or fishing property	NA	NA
Additional deduction amount for qualified farm or fishing property (since ½ of the capital gain is taxable)	NA	NA
Canada child benefit (CCB) ⁶		
Description	2025	2024
CCB (base benefit, child under age 6)	\$7,997	\$7,787
CCB (base benefit, child aged 6 to 17)	\$6,748	\$6,570

Adjusted family net income at which phase out begins	\$37,487	\$36,502
Second phase out threshold	\$81,222	\$79,087
Base phase out amount for one eligible child	\$3,061	\$2,981
Base phase out amount for two eligible children	\$5,904	\$5,479
Base phase out amount for three eligible children	\$8,310	\$8,091
Base phase out amount for four or more eligible children	\$10,059	\$9,795
Child disability benefit (CDB)		
Description	2025	2024
Maximum benefit	\$3,411	\$3,322
Family net income threshold for phase out	\$81,222	\$79,087
Children's special allowance (CSA)		
Description	2025	
CSA base amount	6	
Federal Canada Workers Benefit (CWB)		
Description	2025	2024
Minimum working income threshold	\$3,000	\$3,000
Maximum benefit for single individuals with no children	\$1,633	\$1,590
Maximum benefit for families	\$2,813	\$2,739
Adjusted net income at which the benefit begins to phase out for single individuals with no children	\$26,855	\$26,149
Adjusted family net income at which the benefit begins to phase out for families	\$30,639	\$29,833
Secondary earner exemption	\$16,386	\$15,955
CWB disability supplement		
Description	2025	2024
Minimum working income threshold	\$1,150	\$1,150
Maximum supplement	\$843	\$821
Adjusted net income at which the supplement begins to phase out for single individuals with no children	\$37,740	\$36,748
Adjusted family net income at which the supplement begins to phase out for families	\$49,389	\$48,091

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.

On September 23, 2024, the Government tabled a Notice of Ways and Means Motion that proposes to amend the Income Tax Act to increase the LCGE limit to \$1.25 million of eligible capital gains. In addition, the basic inclusion rate for all capital gains and losses will increase from one half to two thirds. This measure would apply to dispositions that occur on or after June 25, 2024. Indexation of the LCGE would resume in 2026.

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.

Footnote 7 - The CWB amounts may differ for residents of provinces or territories that sign reconfiguration agreements with the federal government to make specific changes to the design of the benefit. Currently, reconfiguration agreements exist with Alberta, Quebec and Nunavut.

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

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

Withholding Taxes RRIF Withdrawals		
Amount withdrawn in excess of minimum	All provinces except Quebec	Quebec
Up to \$5,000	10 %	19 %
\$5,001 to \$15,000	20 %	24 %
Over \$15,000	30 %	29 %



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	Payer or agent identification number Numéro d'identification du payeur ou de l'agent		13 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	18			
Line – Ligne 2		24	25	26	27	28			
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									
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 NR									

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

NR4 (24)

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. Codes are 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			NR4(OAS)	
10 Year Année		11 Recipient code Code du bénéficiaire	12 Country code Code de pays	Old age security number Numéro de Sécurité de la vieillesse	Non-resident account number Numéro de compte non-résident	13 Foreign or Canadian tax identification number Numéro d'identification étranger ou canadien aux fins de l'impôt		
Line 1 Ligne	14 Income code Code de revenu	15 Currency code Code de devise	16 Gross income Revenu brut	17 Non-resident tax withheld Impôt des non-résidents retenu	18 Exemption code Code d'exemption			
Line 2 Ligne	24 Recovery tax code Code de l'impôt de récupération	25 Currency code Code de devise	27 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				

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 Repayment of benefits for previous years / Remboursement de prestations d'années précédentes	
Issued by: Employment and Social Development Canada / Émis par: Emploi et Développement social Canada		Year / Année	Amount / Montant	Year / Année	Amount / Montant
Privacy Act, personal information bank number CRA PPU 005 / Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC PPU 005		Canada			

Box 10 - Total benefit paid. This is the total benefit that was issued for the tax year indicated on this statement.

- If you did not have a spouse or common-law partner at the end of the year, enter this amount on line 11700 of your return. You may choose to report this amount on your dependant's return. See 5000-G, Federal Income Tax and Benefit Guide for more

information.

- If you had a spouse or common-law partner at the end of the year, the spouse or common-law partner with the lower net income has to report this amount on line 11700 of his or her return regardless of which person received the benefit.
- If you are the spouse or common-law partner with the higher net income, enter the amount from box 10 in "Information about your spouse or common-law partner" area on page 1 of your return.

Box 12 - Repayment of previous-year benefits. This is the total amount of benefits repaid for previous years. Enter this amount on line 21300. The person (you or your spouse or common-law partner) who reported UCCB income for the previous year(s) must claim this amount on line 21300.

RC210 Advanced Canada workers benefit (ACWB) 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		
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, 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 - UPDATED

The form is titled "Statement of Trust Income Allocations and Designations" and "État des revenus de fiducie (répartitions et attributions) T3". It includes the following sections:

- Actual amount of eligible dividends (104, 105)**: Amounts reported in boxes 32 and 39.
- Dividend tax credit (111)**: Amount reported in box 39.
- Capital gains (21)**: Amount reported in box 21.
- Capital gains eligible for deduction (54, 55, 56, 57)**: Amounts reported in boxes 30, 52, 53, 54, 55, 56, and 57.
- Other income (26)**: Amount reported in box 26.
- Footnotes (Notes)**: A section for providing details on capital gains and other income.
- Recipient's name and address (Nom, prénom et adresse du bénéficiaire)**: A section for the recipient's information.
- Trust's name and address (Nom et adresse de la fiducie)**: A section for the trust's information.
- Recipient identification number (12)**: Social insurance number or business number.
- Account number (14)**: Number of the account.
- Report code (10)**: Code of the issuer.
- Beneficiary code (19)**: Code of the beneficiary.

Box 23 32 39 49 50 51 Dividends from Canadian corporations –

The amounts you have to report as income are the amounts shown in boxes 32 and 50. The federal dividend tax credit to which you are entitled is the total of boxes 39 and 51. For more information, see lines 12000 and 40425 in the Federal Worksheet.

Capital gains – Box 21 may include amounts reported in one or more of boxes 30, 52, 53, 54, 55, 56, and 57. If an

amount is reported in these boxes, refer to the instructions below for the applicable box. 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.

Capital gains eligible for deduction – Box 30 includes amounts reported in boxes 54, 55, 56, 57, and amounts related to a capital gains reserve claimed by the trust in a prior tax year. If an amount is reported in these boxes, refer to the instructions for the applicable box.

If the amount in box 30 relates to a capital gain reserve, the footnotes will provide the following information (i) the nature of the property disposed of (QSBSC and/or QFFP), (ii) the amount(s) in Box 30 related to each disposition, and (iii) the year in which each disposition occurred.

Where to report the footnoted amounts:

Schedule 3, Capital Gains (or Losses): Include the total of the footnoted amounts for each of the QSBSCS and QFFP capital gains on the relevant lines of Part 3 – Period 1 of Schedule 3. A QSBSCS capital gains reserve amount should be included in the total reported on line 10684, and a QFFP capital gains reserve amount should be included in the total reported on line 10686.

Form T657, Calculation of Capital Gains Deduction: Refer to Form T657 for more information on how to determine the capital gains deduction you may claim. Report the amount(s) in Box 30 related to each disposition noted in the footnotes on the applicable line in the relevant Part of Form T657 that corresponds to the year of the disposition.

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

Box 12 Recipient identification number – social insurance number or business number.

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. For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Box 24 – Foreign business income – Include this amount on line 13500 of your return and on line 43900 of 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 31 – Qualifying pension income – Include this amount on line 11500 of your return. For more information, see line 31400 in the Federal Worksheet.

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. For details, see line 13000 at canada.ca/fed-tax-information.

Box 37 – Insurance segregated fund net capital losses – Box 37 includes amounts in boxes 58, and 59. If an amount is reported in box 58 or 59, refer to the instructions for the applicable box.

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

Boxes 40, 41 and 43 – Investment tax credit – Include these amounts on Form T2038(IND), Investment Tax Credit (Individuals). See the statement provided by the trust for information on the code number.

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. For more information, see Information Sheet RC4169, Tax Treatment of Mutual Funds for Individuals.

Box 45 – Other credits – For Newfoundland and Labrador, include the footnoted amount on Form T1129. For Yukon, include that amount on Form T1232.

Box 46 – Pension income qualifying for an eligible annuity for a minor – This amount is already included in box 26. For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Box 47 – Retiring allowance qualifying for transfer to an RPP or RRSP – This amount is already included in box 26. For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

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.

Box 52 – Capital gains from dispositions before June 25, 2024 – Subtract any amount in boxes 54 and 56 from the amount in box 52. Include the difference on line 17599 of Schedule 3.

Box 53 – Capital gains from dispositions after June 24, 2024 – Subtract any amount in boxes 55 and 57 from the amount in box 53. Include the difference on line 17600 of Schedule 3.

Box 54 – Capital gains eligible for deduction from dispositions of QFFP before June 25, 2024 – Include this amount in the total reported on line 10686 of Schedule 3.

Box 55 – Capital gains eligible for deduction from dispositions of QFFP after June 24, 2024 – Include this amount in the total reported on line 11000 of Schedule 3.

Box 56 – Capital gains eligible for deduction from dispositions of QSBCS before June 25, 2024 – Include this amount in the total reported on line 10684 of Schedule 3.

Box 57 – Capital gains eligible for deduction from dispositions of QSBCS after June 24, 2024 – Include this amount in the total reported on line 10700 of Schedule 3.

Box 58 – Insurance segregated fund net capital loss before June 25, 2024 – Include this amount on line 17599 of Schedule 3.

Box 59 – Insurance segregated fund net capital loss after June 24, 2024 – Include this amount on line 17600 of Schedule 3

T4 Statement of Remuneration Paid - UPDATED

Box 14 - Employment income - line 10100.

Enter this amount on line 10100 of your tax return.

Box 16/Box 17 - Employee's CPP/QPP contributions - line 30800 and line 22215.

Use the total of the amounts shown in boxes 16 and 17 of your T4 slips when you complete Schedule 8 or Form RC381, whichever applies, to calculate the amounts to claim on line 30800 and line 22215 of your tax return.

Boxes 16A and 17A – Employees' second CPP/QPP contributions. Report the amount of second CPP or QPP contributions you deducted from the employee's additional pensionable

earnings. Enter this amount on line 22215.

Box 18 - Employee's EI premiums - line 31200. Enter this amount on line 31200 of your tax return.

Box 20 - RPP contributions - line 20700. Enter this amount on line 20700 of your tax return. This amount includes past service contributions.

Box 22 - Income tax deducted - line 43700. Enter this amount on line 43700 of your tax return.

Box 24 - EI insurable earnings. This amount is the employment insurance (EI) insurable earnings that your employer used to calculate the amount of EI premiums that is shown in box 18. For more information on an employment insurance overpayment, go to line 45000.

Box 26 - CPP/QPP pensionable earnings. This amount is the Canada Pension Plan/Quebec Pension Plan (CPP/QPP) pensionable earnings that your employer used to calculate the amount of CPP/QPP contributions that is shown in box 16/box 17. For more information on a CPP overpayment, go to line 44800.

Box 44 - Union dues - line 21200. Enter this amount on line 21200 of your tax return.

Box 45 - Employer-offered dental benefit. For calendar year 2023 and after, your employer must indicate whether you or any of your family members were eligible, on December 31 of that year, to access any dental care insurance, or coverage of dental services of any kind, that they offered. These codes are reported to support the administration of the Canadian Dental Care Plan. Do not report this amount on your income tax return.

Box 46 - Charitable donations - line 34900. Enter this amount on line 1 of your Schedule 9, Donations and Gifts. For more information, go to line 34900.

Box 52 - Pension adjustment - line 20600. Generally, this amount represents the value of the benefits you earned in the year under a registered pension plan or a deferred profit-sharing plan. This amount is not an income or a deduction. You only have to enter it on line 20600 of your return. The CRA will use it to calculate your RRSP/PRPP deduction limit for next year, which the CRA will show on your latest notice of assessment.

Box 55 - Employee's PPIP premiums. If you were a resident of Quebec on December 31 of the tax year, see line 31205 for more information. If you were a resident of a province or territory other than Quebec on December 31 of the tax year, see line 31200 for more information.

Box 56 - PPIP insurable earnings. The amount shown in box 56 is the provincial parental insurance plan (PPIP) insurable earnings that your employer used to calculate the amount of PPIP premiums that is shown in box 55.

Other information. The "Other information" area at the bottom of the T4 slip has boxes with codes and amounts that relate to employment commissions, taxable allowances and benefits, deductible amounts, fishers' income, and other entries if they apply.

Box 30 - Board and lodging. Do not report this amount on your tax return. This amount is already included in box 14.

Box 31 - Special work site. Do not report this amount on your tax return.



Box 32 - Travel in a prescribed zone. Do not report this amount on your tax return. This amount is already included in box 14.

Box 33 - Medical travel assistance. Do not report this amount on your tax return.

Box 34 - Personal use of employer's automobile or motor vehicle. Do not report this amount on your tax return. This amount is already included in box 14.

Box 36 - Interest-free and low-interest loans. Do not report this amount on your tax return. This amount is already included in box 14.

Box 38 - Security options benefits - Before June 25, 2024. Do not report this amount on your tax return. This amount is already included in box 14.

Box 39 - Security options deduction 110(1)(d) - Before June 25, 2024. Enter this amount on line 24900 of your return.

Box 40 - Other taxable allowances and benefits. Do not report this amount on your tax return. This amount is already included in box 14.

Box 41 - Security options deduction 110(1)(d.1) - Before June 25, 2024
Enter this amount on line 24900 of your tax return.

Box 42 - Employment commissions. Enter this amount on line 10120 of your tax return. This amount is already included in box 14.

Box 43 - Canadian Armed Forces personnel and police deduction. Enter this amount on line 24400 of your tax return. This amount is already included in box 14.

Box 66 - Eligible retiring allowances. See line 13000.

Box 67 - Non-eligible retiring allowances. See line 13000.

Box 68 - Indian Act (exempt income) - Eligible retiring allowances. Do not report this amount on your tax return.

Box 69 - Indian Act (exempt income) - Non-Eligible retiring allowances. Do not report this amount on your tax return.

Box 71 - Indian Act (exempt income) – Employment. Do not report this amount on your tax return. See Form T90. Do not enter this amount on line 10100 or lines 13499 to 14300.

Box 74 - Past service contributions for 1989 or earlier years while a contributor.

Box 75 - Past service contributions for 1989 or earlier years while not a contributor. See line 20700.

Box 77 - Workers' compensation benefits repaid to the employer. Enter this amount on line 22900 of your tax return.

Box 78 - Fishers - Gross income. See Form T2121. Do not enter this amount on line 10100 of your tax return.

Box 79 - Fishers - Net partnership amount. See Form T2121. Do not enter this amount on line 10100 of your tax return.

Box 80 - Fishers - Shareperson amount. See Form T2121. Do not enter this amount on line 10100 of your tax return.

Box 81 - Placement or employment agency workers. Gross Income - See Form T2125. Do not enter this amount on line 10100 of your tax return.

Box 82 - Taxi drivers and drivers of other passenger - carrying vehicles. Gross Income - See Form T2125. Do not enter this amount on line 10100 of your tax return.

Box 83 - Barbers or hairdressers. Gross Income - See Form T2125. Do not enter this amount on line 10100 of your tax return.

Box 85 - Employee-paid premiums for private health services plans. See line 33099.

Box 86 - Security options election. Do not report this amount on your tax return. This amount is already included in box 14.

Box 87 - Emergency services volunteer exempt amount. See "Emergency services volunteers" at line 10100, and the information at lines 31220 and 31240.

Box 88 - Indian Act (exempt income) - Self-employment. Do not report this amount on your tax return. See Form T90. Do not enter this amount on line 10100 or lines 13499 to 14300.



T4A Statement of Pension, Retirement, Annuity and Other Income

Box 014 - Recipient number. Do not report this on your return.

Box 015 - Payer-offered dental benefits.

For calendar year 2023 and after, if an amount is reported in box 016, your payer must indicate whether you or any of your family members were eligible, on December 31 of that year, to access any dental care insurance, or coverage of dental services of any kind, that they offered. Otherwise, box 015 is optional. These codes are reported to support the administration of the Canadian Dental Care Plan. Do not report this code on your income tax return.

Box 016 - Pension or superannuation.

Enter this amount on line 11500 of your return. Eligible pension may qualify for the pension income amount. See line 31400. See line 11500 if you received other pensions or superannuation and line 13000 if this amount is considered other income not reported anywhere else.

Box 016 includes the amount from box 128 - Veteran's benefits eligible for pension splitting. See Form T1032, Joint Election to Split Pension Income.

Box 018 - Lump-sum payments. Enter this amount on line 13000 of your return.

Box 018 includes the following amounts:

Box 102 - Lump-sum payments - non-resident services transferred under paragraph 60(j)

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

Box 110 - Lump-sum payments accrued to December 31, 1971

Box 158 - Lump-sum payments that you cannot transfer that are not reported elsewhere

Box 180 - Lump-sum payments from a deferred profit-sharing plan (DPSP) that you cannot transfer

Box 190 - Lump-sum payments from an unregistered plan

Box 020 - Self-employed commissions. Enter your gross commissions income on line 13899 and your net commissions income on line 13900 of your return.

Box 022 - Income tax deducted. Enter on line 43700 of your return the total income tax deducted from all your Canadian information slips issued in your name.

Box 024 - Annuities. See line 11500 to find out how to report this amount

Box 024 includes the following amounts:

Box 111 - Income averaging annuity contracts (IAAC)

Box 115 - Deferred profit-sharing plan (DPSP) annuity or instalment payments

Box 028 - Other income. Amounts not reported anywhere else on the T4A slip. See line 13000 and lines 13499 to 14300. Enter the amount for employer-paid premiums or contributions to a non-group plan (such as: sickness, accident, disability or income maintenance insurance plan) to a retired employee on line 10400.

Box 030 - Patronage allocations. Enter this amount on line 13000 of your return. Do not report this amount if it was for goods and services you consumed and cannot deduct the cost for when you calculate your income. This amount does not qualify for the federal dividend tax credit.

Box 032 - Registered pension plan contributions (past service). Enter the amount you can deduct on line 20700 of your return. For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Box 032 includes the following amounts:

Box 126 - Pre-1990 past service contributions while a contributor

Box 162 - Pre-1990 past service contributions while not a contributor

Box 034 - Pension adjustment. This amount is not an income or a deduction. Enter this amount on line 20600 of your return.

Box 036 - Plan registration number. Do not report this on your return.

Box 037 - Advanced life deferred annuity purchase. This is an amount you transferred to purchase an Advanced Life Deferred Annuity (ALDA). Do not report the amount on your return and do not claim a deduction for the amount transferred.

Box 040 - RESP accumulated income payments. Enter this amount on line 13000 of your return and complete Form T1172, Additional Tax on Accumulated Income Payments from RESPs. Box 040 includes the amount from box 122 - RESP accumulated income payments paid to other.

Box 042 - RESP educational assistance payments. Enter this amount on line 13000 of your return. For more information, see information sheet RC4092, Registered Education Savings Plans (RESP).

Box 046 - Charitable donations. Enter this amount on line 1 of your Schedule 9, Donations and Gifts. For more information, see line 34900.

Box 048 - Fees for services. Enter the amount shown in box 048 on the applicable self-employment line of your return (lines 13500 to 14300).

Box 102 - Lump-sum payments - non-resident services transferred under paragraph 60(j). This amount is already included in box 018.

Box 104 - Research grants. The amount of research grants received minus any allowable expenses incurred for the purpose of carrying on the research work must be reported on line 10400 of your return.

Box 105 - Scholarships, fellowships, bursaries, and artists' project grants. Enter this amount at line 13010 of your return.

Box 106 - Death benefits. This amount is a death benefit from sources other than the Canada Pension Plan or the Quebec Pension Plan. For more information, see line 13000.

Box 107 - Payments from a wage-loss replacement plan. Enter this amount on line 10400 of your return.

Box 108 - Lump-sum payments from a registered pension plan (RPP) that you cannot transfer. This amount is already included in box 018.

Box 109 - Periodic payments from an unregistered plan. Enter this amount on line 13000 of your return.

Box 110 - Lump-sum payments accrued to December 31, 1971. This amount is already included in box 018.

Box 111 - Income averaging annuity contracts (IAAC). This amount is included in box 024.

Box 115 - Deferred profit-sharing plan (DPSP) annuity or instalment payments. This amount is already included in box 024.

Box 116 - Medical travel assistance. Do not report this on your return.

Box 117 - Loan benefits. Enter this amount on line 13000 of your return.

Box 118 - Medical premium benefits. Enter this amount on line 10400 of your return.

Box 119 - Premiums paid to a group term life insurance plan. Enter this amount on line 10400 of your return.

Box 122 - RESP accumulated income payments paid to other. This amount is already included in box 40.

Box 123 - Payments from a revoked DPSP. Enter this amount on line 13000 of your return.

Box 124 - Board and lodging at special work sites. Do not report this on your return.

Box 125 - Disability benefits paid out of a superannuation or pension plan. Enter this amount on line 13000 of your return.

Box 126 - Pre-1990 past service contributions while a contributor. This amount is already included in box 032.

Box 127 - Veterans' benefits. Enter this amount on line 10400 of your return.

Box 128 - Veterans' benefits eligible for pension splitting. This amount is already included in box 016. See Form T1032, Joint Election to Split Pension Income.

Box 129 - Tax deferred cooperative share. Enter this amount on line 13000 of your return.

This amount may be deferred. For more information, see Line 9605 - Patronage dividends in Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

Box 130 - Apprenticeship incentive grant or Apprenticeship completion grant. Enter this amount on line 13000 of your return.



Box 131 - Registered disability savings plan. Enter this amount on line 12500 of your return.

Box 132 - Wage Earner Protection Program. Enter this amount on line 10400 of your return.

Box 133 - Variable pension benefits. See line line 11500.

Box 134 - Tax-Free Savings Account (TFSA) taxable amount. Enter this amount on line 13000 of your return.

Box 135 - Recipient-paid premiums for private health services plans. See line 33099.

Box 136 - Parents of Murdered or Missing Children/Parents of Young Victims of Crimes. Enter this amount on line 13000 of your return.

Box 144 - Indian Act (exempt income) - Other income. Do not report this on your return.

Box 146 - Indian Act (exempt income) - Pension or superannuation. Do not report this on your return.

Box 148 - Indian Act (exempt income) - Lump-sum payments. Do not report this on your return.

Box 150 - Labour Adjustment Benefits Act and Appropriation Acts. Enter this amount on line 13000 of your return.

Box 152 - SUBP qualified under the Income Tax Act. Enter this amount on line 10400 of your return.

Box 154 - Cash award or prize from payer. Enter this amount on line 13000 of your return.

Box 156 - Bankruptcy settlement. Enter this amount on line 10400 of your return.

Box 158 - Lump-sum payments that you cannot transfer that are not reported elsewhere. This amount is included in box 018.

Box 162 - Pre-1990 past services contributions while not a contributor. This amount is already included in box 032.

Box 180 - Lump-sum payments from a deferred profit-sharing plan (DPSP) that you cannot transfer. This amount is included in box 018.

Box 190 - Lump-sum payments from an unregistered plan. This amount is included in box 018.

Box 194 - PRPP payments. See line 11500 and line 13000 for information on pooled registered pension plans (PRPP).

Box 195 - Indian Act (exempt income) - PRPP payments. Do not report this on your 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 you can claim for this tuition assistance.

Box 197 - Canada Emergency Response Benefit (CERB). Enter this amount on line 13000 of your return.

Box 198 - Canada Emergency Student Benefit (CESB). Enter this amount on line 13000 of your return.

Box 199 - Canada Emergency Student Benefit (CESB) for eligible students with disabilities or those with children or other dependents. Enter this amount on line 13000 of your return.

Box 200 - Provincial/Territorial COVID-19 financial assistance payments. Enter this amount on line 13000 of your return.

Box 201 - Repayment of COVID-19 financial assistance. Enter on line 23210 the amount repaid of a federal COVID-19 benefit. Enter on line 23200 the amount repaid of provincial or territorial COVID-19 benefits.

Box 202 - Canada Recovery Benefit (CRB). Enter this amount on line 13000 of your return. Go to line 23500 to see if you need to repay.

Box 203 - Canada Recovery Sickness Benefit (CRSB). Enter this amount on line 13000 of your return.

Box 204 - Canada Recovery Caregiving Benefit (CRCB). Enter this amount on line 13000 of your return.

Box 205 - One-time payment for older seniors. Enter this amount on line 13000 of your return.

Box 210 - Postdoctoral fellowship income. This amount is already included in box 105.

Box 211 - Canada Worker Lockdown Benefit (CWLB). Enter this amount on line 13000 of your return.



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

The form T4A-NR (24) is titled "Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada". It is a multi-section document with the following fields:

- 18** Gross income
- 20** Travel expenses
- 22** Income tax deducted
- 23** Reduction authorized
- 11** Recipient code
- 24** City and province or territory where services rendered
- 26** Number of days recipient was present in Canada
- 27** Country code of residence
- 28** Non-resident's industry type code
- 16** Professional name (if applicable)
- 12** Social insurance number (SIN) or individual tax number (ITN)
- 13** Account number – Numéro de compte
- 14** Foreign tax identification number
- 15** Payer's name – Nom du payeur
- 17** Payer's account number – Numéro de compte du payeur

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	12 Social insurance number / Numéro d'assurance sociale	13 Old Age Security number / Numéro de la Sécurité de la vieillesse		
Issued by: Service Canada / Émis par: Service Canada Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.										

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	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
Issued by: Service Canada / Émis par: Service Canada Attach this copy to your federal return. / Joignez cette copie à votre déclaration fédérale.													

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	21] Income tax deducted / Impôt sur le revenu retenu	22] 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		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	
Privacy Act, personal information bank numbers CRA PPU 005 and CRA PPU 061 Loi sur la protection des renseignements personnels, fichiers de renseignements personnels ARC PPU 005 et ARC 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 / Protège B when completed / une fois rempli	
Year / Année	7 Repayment rate / Taux de remboursement	14 Total benefits paid / Prestations totales versées	15 Regular and other benefits paid / Prestations régulières et autres prestations versées	17 Employment benefits and support measures paid / Prestations d'emploi et mesures de soutien versées	20 Taxable tuition assistance / Aide visant les frais de scolarité imposables	21 Non-taxable tuition assistance / Aide visant les frais de scolarité non imposables	
22	Income tax deducted / Impôt sur le revenu retenu	23	24	12	Other information (see the next page) – Autres renseignements (à la page suivante)		
Recipient's name and address – Nom et adresse du bénéficiaire				Social insurance number / Numéro d'assurance sociale		Payer's name – Nom du payeur	
				Box / Case		Amount / Montant	
				Box / Case		Amount / Montant	
				Box / Case		Amount / Montant	
				Box / Case		Amount / Montant	
				Box / Case		Amount / Montant	

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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

Year		18	20	22	24	26	
Année		Contributions	Qualifying withdrawals	Taxable withdrawals	FHSA beneficiary distributions received	Amount deemed received on FHSA cessation	
Garantie pour un prêt		28	30	22	34	36	38
Impôt sur le revenu retenu		Income tax deducted	RRSP transfers in	Spousal RRSP transfers in	Designated – RRSP/RRIF transfers out	Designated – withdrawals	Designated – withdrawals
Transferts reçus du REER		Transferts reçus du REER au profit du conjoint	Montants Désignés – transferts vers le REER ou le FERR	Montants Désignés – retraits			
Recipient's name and address – Nom et adresse du particulier		12		14			
Last name / Nom de famille		First name / Prénom		Initials / Initiales			
Address / Adresse		16		14			
		60		61			

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

T4FHSA (24)

Box 18 – This is the amount of your FHSA contributions made in the year. Enter this amount on line 68935 of your Schedule 15.

Box 20 – This is the amount of qualifying withdrawals made in the year from your FHSA to buy or build a qualifying home. Enter this amount on line 68960 of your Schedule 15.

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

Box 24 – This is the amount of taxable distributions that you received in the year as a beneficiary upon the death of an FHSA holder.

Enter this amount on line 12906 of your return.

Box 26 – This is the amount that must be included in your income if property remained in your account when it ceased to be an FHSA. Enter this amount on line 12905 of your return. If you are 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 12906 of your return.



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 of your return. 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 of your return.

Box 30 – Enter this amount on line 43700 of your return.

Box 32 – This is the amount transferred from your RRSPs to your FHSA in the year. Enter this amount on line 68950 of your Schedule 15.

Box 34 – This is the amount transferred from your spousal RRSPs to your FHSA in the year. Enter this amount on line 68950 of your Schedule 15.

Box 36 – This is the amount of designated transfers from your FHSA to your RRSPs or RRFs to eliminate an excess FHSA amount. Enter this amount on line 68955 of your 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 68945 of your Schedule 15.

T4PS Statement of Employee Profit-Sharing Plan Allocations and Payments - UPDATED

The image shows a T4PS form with the following sections and boxes:

- Employer's name** (Nom de l'employeur)
- Employer's account number** (Numéro de compte de l'employeur) - Box 54
- Social insurance number** (Numéro d'assurance sociale) - Box 12
- Employee's name and address** (Nom et adresse de l'employé)
 - Last name (in capital letters) (Nom de famille (en lettres majuscules))
 - First name (Prénom)
 - Initials (Initiales)
- Name of employee profit sharing plan** (Nom du régime de participation des employés aux bénéfices)
- Period** (Période)
- Dividends from Canadian corporations** (Dividendes de sociétés canadiennes)
 - Actual amount of eligible dividends (Montant réel des dividendes déterminés) - Box 30
 - Taxable amount of eligible dividends (Montant imposable des dividendes déterminés) - Box 31
 - Dividend tax credit for eligible dividends (Crédit d'impôt pour dividendes déterminés) - Box 32
- Capital gains or losses** (Gains ou pertes en capital) - Box 34
- Other employment income** (Autres revenus d'emploi) - Box 35
- Total amount forfeited due to withdrawal from plan** (Montant total perdu par suite du retrait du régime) - Box 36
- Foreign non-business income** (Revenu étranger ne provenant pas d'une entreprise) - Box 37
- Foreign capital gains or losses** (Gains ou pertes en capital étrangers) - Box 38
- Foreign non-business income tax-adj. on foreign income** (Revenu étranger ne provenant pas d'une entreprise) - Box 39
- Specified employee** (Employé déterminé) - Box 40
- Employees profit sharing plan contributions** (Contributions au régime de participation des employés aux bénéfices) - Box 41

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 17399 for period of January 1st to June 24, 2024 or line 17400 for period of June 25 to December 31, 2024 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

The image shows a sample T4RIF form with the following sections:

- Header:** 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.
- Box 16:** Taxable amounts / Montants imposables.
- Box 18:** Deceased / Personne décédée.
- Box 20:** Deregistration / Annulation de l'enregistrement.
- Box 22:** Other income or deductions / Autres revenus ou déductions.
- Box 24:** Excess amount / Montants excédentaires.
- Box 26:** Spouse or common-law partner RRIF / FERR au profit de l'époux ou conjoint de fait.
- Box 28:** Income tax deducted / Impôt sur le revenu retenu.
- Box 29:** Year / Année.
- Box 30:** Month / Mois.
- Box 31:** Day / Jour.
- Box 32:** Spouse's or common-law partner's social insurance number / Numéro d'assurance sociale de l'époux ou conjoint de fait.
- Box 33:** Transfers on breakdown of marriage or common-law part. / Transferts après rupture du mariage ou de l'union de fait.
- Box 34:** Advanced Life Deferred Annuity purchase / Achat de rente viagère différée à un âge avancé.
- Box 35:** Social insurance number / Numéro d'assurance sociale.
- Box 36:** Contract number / Numéro de contrat.
- Box 37:** Name of payer (carrier) of fund / Nom du payeur (émetteur) du fonds.
- Box 38:** Account number / Numéro de compte.
- Box 39:** Tax-paid amount / Montant libéré d'impôt.

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 RRSF Income

Canada Revenue Agency		Agence du revenu du Canada		Statement of RRSF Income		État du revenu provenant d'un REER		T4RSP				
Year	16	Annuity payments	18	Refund of premiums	20	Refund of unused contributions	22	Withdrawals and commutation payments	25	LLP withdrawal	26	Amounts deemed received on deregistration
Année		Paiements de rente		Remboursement de primes		Remboursement des cotisations inutilisées		Retraits et paiements de commutation		Retrait REEP		Montants réputés reçus lors de transmissions de renseignements
28	Other income or deductions	30	Income tax deducted	34	Amounts deemed received on death	37	Advanced Life Deferred Annuity purchase	27	HBP withdrawal	35	Transfers on breakdown of marriage or common-law part	
	Autres revenus ou déductions		Impôt sur le revenu retenu		Montants réputés reçus au décès		Achat de rente viagère différée à un âge avancé		Retrait RAP		Transferts après rupture du mariage ou de l'union de fait	
Last name: Nom de famille		Recipient's name and address - Nom et adresse du bénéficiaire		First name: Prénom		Initials: Initiales		24	Contributor spouse or common-law partner	36	Spouse's or common-law partner's social insurance number	
								Yes/Out	No/In	Numéro d'assurance sociale de l'époux ou du conjoint de fait		
								12	Social insurance number	14	Contract number	
								Numéro d'assurance sociale		Numéro de contrat		
								60	Name of payer (issuer) of plan - Nom du payeur (émetteur) du régime			
								61	Account number	40	Tax-paid amount	
								Numéro de compte		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 - UPDATED

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	Dividends from Canadian corporations / Dividendes de sociétés canadiennes	25	Taxable amount of eligible dividends / Montant imposable des dividendes déterminés	26	Feeless credit / Credit fiscal / dividend tax credit for eligible dividends / Crédit d'impt pour dividendes déterminés	13	Interest from Canadian sources / Intérêts de source canadienne	18	Capital gains dividends / Dividendes sur gains en capital
10	Actual amount of dividends other than eligible dividends / Montant réel des dividendes déterminés	11	Taxable amount of dividends other than eligible dividends / Montant imposable des dividendes autres que des dividendes déterminés	12	Dividend tax credit for dividends other than eligible dividends / Crédit d'impt pour dividendes autres que des dividendes déterminés	21	Report Code / Code du feuillet	22	Recipient identification number / Numéro d'identification du bénéficiaire
Other information (see the back) / Autres renseignements (isez l'autre côté)		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	29	Recipient account number / Numéro de compte du bénéficiaire		

Box 10 11 12 Dividends from Canadian corporations other than eligible dividends

– The amount an individual has to report as income is the amount shown in box 11. The dividend tax credit to which an individual is entitled is shown in box 12. For more information, see lines 12000 and 40425 in the Federal Worksheet.

Box 13 Interest from Canadian sources –

For information on how to report this amount on your return, see line 12100 at

canada.ca/fed-tax-information.

Box 14 – Other income from Canadian sources

Box 15 – Foreign income For information on how to report box 14 or 15 amounts on your return, see line 12100 at canada.ca/fd-tax-information.

Box 16 – Foreign tax paid We use this amount to calculate your foreign tax credit. For more information, see line 40500 of the income tax and benefit return.

Box 17 – Royalties from Canadian sources If royalties are from a work or invention of yours with no associated expenses, enter the amount on line 10400 of your return. Enter on line 13500 your royalties that have expenses associated with them. Enter on line 12100 all other royalties.

Box 18 Capital gains dividends – Period 2 – after June 24, 2024 – Enter this amount on line 17400 of Schedule 3, "Capital Gains or Losses". For Period 1 - before June 25, 2024, see Box 34.

Box 19 – Accrued income: Annuities This amount 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 of your return. Otherwise, enter this amount on line 12100 of your return.

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-character 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, a trust, a club or a partnership ("4"), or a government ("5").

Box 24 25 26 Eligible dividends from Canadian corporations – The amount an individual has to report as income is the amount shown in box 25. The dividend tax credit to which an individual is entitled is shown in box 26. For more information, see lines 12000 and 40425 in the Federal Worksheet.

Box 27 Foreign currency – Leave this area blank if you are reporting amounts in Canadian dollars. For more information, see box 27 in the Guide T4015, T5 Guide – Return of Investment Income.

Box 28 Transit – If you are reporting for a financial institution or any similar business using the information return T5, enter in box 28 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 (up to 12).

Box 30 – Equity linked notes interest Identify a box in the "Other information" area as box 30. In the "Amount box," enter the total interest that is deemed to accrue pursuant to subsection 20(14.2) of the Income Tax Act from the assignment or transfer of linked notes. Report this amount on line 12100 of your return.



Box 34 – Capital gains dividends – Period 1 – before June 25, 2024 – Enter this amount on line 17399 of Schedule 3, "Capital Gains or Losses". For Period 2 - after June 24, 2024, see Box 18. For more information, see the section "Other information" in Guide T4015, T5 Guide – Return of Investment Income.

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

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 | 2 PAR or PAC amount | 3 Plan registration number | 4 Social insurance number | 5 Report Code

Année du FER ou CFE | Montant du FER ou CFE | Numéro d'agrément du régime | Numéro d'assurance sociale | Code du genre de déclaration

Name and address of employee – Nom et adresse de l'employé
Last name – Nom de famille | First name – Prénom: Initiales – 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)

For more information, see the back. / Pour en savoir plus, consultez le verso.

See the privacy notice on the next page. / Consultez l'avis de confidentialité à la page suivante.

T10 (24) CRA copy / Copie de FARC 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	
Canadian Exploration Expense (CEE)	(120)	Renunciation	Assistance
Canadian Development Expense (CDE)	(121)	(120)	(124)
Portion subject to an interest free period	(130)	(121)	(125)
Investment Tax Credit (ITC)		Expenses qualifying for an ITC	Portion subject to an interest free period
Amount for ITC – Mineral exploration tax credit (METC)	(126)	(126)	(129)
Amount for ITC – Critical mineral exploration tax credit (CMETC)	(122)	(122)	(123)
Expenses qualifying for a provincial tax credit		METC	CMETC
British Columbia (BC)	(141)	(141)	(151)
Saskatchewan (SK)	(143)	(143)	(153)
Manitoba (MB)	(144)	(144)	(154)
Ontario (ON)	(145)	(145)	(155)
Recipient's name and address	Name and address of issuing corporation		

Tick one box only.

Original

Amended due to a reduction

Amended due to a reclassification

Amended due to both a reduction and a reclassification

Amended due to other reasons

Duplicate

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 RCTP-P4-005 For taxation officer

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

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.

Boxes 141, 143, 144, 145, 151, 153, 154, and 155 - Expenses qualifying for a provincial tax credit – The taxpayer may be eligible for a provincial tax credit on qualifying expenditures for amounts on lines.

T1204 Government Service Contract Payments

Canada Revenue Agency / Agence du revenu du Canada		Protected B / Protégé B when completed / une fois rempli	
T1204 Government Service Contract Payments / Paiements contractuels de services du gouvernement			
Year / Année			
23 Recipient type / Genre de bénéficiaire	82 Service payments only / Paiements pour services seulement	64 Mixed services and goods payments / Paiements composés de services et de biens	
1 - Sole proprietor - propriétaire unique (PT)			
2 - Corporation - société (RC)			
4 - Partnership - société de personnes			
12 Sole proprietor's social insurance number / Numéro d'assurance sociale du propriétaire unique	61 Recipient's business account number / Numéro de compte d'entreprise du bénéficiaire	66 Partnership's account number / Numéro de compte de la société de personnes	
Recipient's business name and address - Nom et adresse de l'entreprise du bénéficiaire		Payer's name - Nom du payeur	
		Payer's program account number / Numéro de compte de programme du payeur	
		R T	
For sole proprietor only - Pour propriétaire unique seulement			
Last name / Nom de famille	First name / Prénom	Initial / Initiale	

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

T1204 (24) Canada

Box 23 – Recipient type.

- 1 – Sole proprietor
- 3 – Corporation
- 4 – Partnership

Box 82 – Service payments only. Amount of payments reported for service contracts only. Amounts reported in this box are not included in box 84.

Box 84 – Mixed services and goods payments. Amount of payments reported for mixed services and goods.

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

calendar year. They do not include goods and services tax/harmonized sales tax (GST/HST) or provincial or territorial sales tax. **These amounts will be reported on a T2125**



T2202 Tuition and Enrolment Certificate

Canada Revenue Agency / Agence du revenu du Canada

Tuition and Enrolment Certificate / Certificat pour frais de scolarité et d'inscription

Protected B / Protégé B when completed / une fois rempli

For student / Pour étudiant: **1**

Year / Année: _____

Name and address of designated educational institution / Nom et adresse de l'établissement d'enseignement

11 School type / Catégorie d'école

12 Flying school or club / Ecole ou club de pilotage

14 Student number / Numéro d'étudiant

15 Filer Account Number / Numéro de compte du déclarant

13 Name of program or course / Nom du programme ou du cours

Session periods / Périodes d'études	19 From YY/MM / De AA/MM	20 To YY/MM / À AA/MM	21 Number of months part-time / Nombre de mois à temps partiel	22 Number of months full-time / Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time / Frais de scolarité admissibles pour études à temps partiel et à temps plein
1					
2					
3					
4					
Totals / Totaux			24	25	26

17 Social insurance number (SIN) / Numéro d'assurance sociale (NAS)

Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2.

Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page. / Consultez l'avis de confidentialité à la page suivante.

T2202 (24)

Page 1 of 2 / Page 1 de 2

Canada

Box 11 School Type – there are 5 indicators:

1. University
2. College
3. Other education institution providing courses at a post-secondary level
4. Institution certified by the Minister of Employment and Social Development Canada
5. Flying School or club

Box 12 Flying school or club – a one-digit indicator associated to one of the following flying school or club types:

1. Private pilot's license
2. Commercial pilot's license
3. Civil flying instructor rating
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 Start-date of the session From YYMM – date when course began

Use this area to fill out your federal Schedule 11 and your provincial or territorial Schedule (S11), if applicable.

Remplissez cette section pour remplir votre annexe 11 fédérale, ainsi que votre annexe provinciale ou territoriale (S11), s'il y a lieu.

Fill out this area if you were enrolled in an institution or flying school or club certified by Employment and Social Development Canada.

Remplissez cette section si vous êtes inscrit dans un établissement, une école de pilotage ou un club certifié par Emploi et Développement social Canada.

I certify that I work or intend to work in the occupation of _____

J'affirme que j'exerce ou que je compte exercer un emploi de _____

(Type of occupation) / (Genre d'emplois)

and was enrolled in the course identified in Box 13 to acquire or improve the skills in that occupation.

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.

Student signature / Signature de l'étudiant

Date (YYYYMMDD) / Date (AAAAAMJJ)

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.

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.

Box 20 End-date of the session To YYMM – 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



Fill out this area if you are transferring unused current year amounts to a designated individual.

I designate _____, my _____, to claim _____
 (Individual's name) (Relationship to you)

(1) \$ _____ on line 32400 of their
 (Federal tuition amount)

Income Tax and Benefit Return or on line 36000 of their federal Schedule 2, as applicable.

(2) \$ _____ on line 58600 of their provincial or territorial Form 428, or line 59090 of their provincial or territorial Schedule (S2), as applicable.

Note 1: The amount at line (1) above cannot be more than the maximum transferable amount of your federal Schedule 11.

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.

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.

Student signature _____ Date (YYYYMMDD) _____

Les renseignements personnels (y compris le NAS) sont recueillis aux fins d'appliquer ou d'élucider 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/arc-info-source.

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.

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
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Recipient's name and address - Nom et adresse du bénéficiaire

Last name (print) / Nom de famille (en lettres majuscules) _____
 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 - UPDATED

Year Année		VOID ANNULÉ		Report code Code du feuillet		Recipient type Type de bénéficiaire		Recipient identification number Numéro d'identification du bénéficiaire		Foreign currency Devise étrangère		Protected B / Protégé B when completed / une fois rempli T5008 Statement of Securities Transactions État des opérations sur titres	
14 Date MMDD - MMLJ		15 Type code of securities Code de genre de titres		16 Quantity of securities Quantité de titres		17 Identification of securities Designation 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 Designation des titres reçus en guise de règlement									
Last name (print) - Nom de famille (en lettres majuscules) 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 (24)

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

1. individual (even if the SIN is not provided); 2. joint account; 3. corporation; or 4. 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

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

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 AgrilInvest form.

Box 102: Agricultural income stabilization – Include this amount on the AgriStability and AgrilInvest 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.

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 repossessions 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.

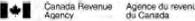


Box 202: Cost per unit – This is the cost of each unit in the tax shelter that you bought.

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

		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	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)	
Recipient's business name and address - Nom et adresse de l'entreprise du bénéficiaire		Payer's name - Nom du payeur	
		Payer's program account number - Numéro de compte de programme du payeur	
<small>See the privacy notice on your return. Consultez l'avis de confidentialité dans votre déclaration.</small>			
<small>T5018 (24)</small>			

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.



Reference Sheet 2025

Basic personal amount

Year	Maximum claim	Minimum claim
2025	\$16,129	\$14,538
2024	\$15,705	\$14,156

BPA is reduced on a straight-line basis for net incomes above \$177,882 (the bottom of the fourth tax bracket for 2025) with full claw back once income is over \$253,414 (the threshold for the top tax bracket in 2025)

Age amount

Year	Maximum claim
2025	\$9,028
2024	\$8,790

Taxpayer must be age 65 or older on Dec. 31.

Age amount - reduction

Year	Net income threshold
2025	\$45,522
2024	\$44,325

Pension income amount

Year	Maximum claim
2025	\$2,000
2024	\$2,000

Medical expenses threshold

Year	Maximum claim lesser of
2025	3% of net income or \$2,834
2024	3% of net income or \$2,759

Maximum RRSP contribution

Year	Maximum contribution
2026	\$33,810
2025	\$32,490
2024	\$31,560

TFSA limit

Year	Maximum contribution
2025	\$7,000
2024	\$7,000

Cumulative \$102,000 in contribution room available since TFSA introduction in 2009.

First Home Buyers Plan limit

Year	Maximum contribution
2025	\$8,000
2024	\$8,000

Lifetime total contribution limit of \$40,000.

Home Buyers Plan

Year	Maximum withdrawal
2025	\$60,000
2024	\$35,000

Home buyers' amount

Year	Maximum claim
2025	\$10,000

For taxpayers who purchased a qualifying home and met eligibility criteria.

Maximum pensionable earnings

Year	YMPE	YAMPE
2025	\$71,300	\$81,200
2024	\$68,500	\$72,200

Basic exemption amount remains \$3,500. YMPE rate is 5.95% (self-employed 11.90%). YAMPE applies after YMPE limit, YAMPE rate is 4.0% (self-employed 8.0%).

Maximum EI insurable earnings - employee

Year	Maximum insurable earnings	Maximum EI paid
2025	\$65,700	\$1,077.48
2024	\$63,200	\$1,049.12

2025 EI premium rate is 1.64% of an employees pay until the MIE is reached. Employer's portion is 1.4 times employee portion.

Canada Pension Plan benefits

2025	
Death benefit	\$2,500
Death benefit – no survivor	\$5,000
Retirement benefits (max)	Maximum monthly benefit
At age 65	\$1,433.00
Early – age 60 (- 36%)	\$917.12
Deferred to age 70 (+ 42%)	\$2,034.86
Disability benefit	\$1,673.24
Survivor's benefit - Under 65	\$770.88
Survivor's benefit - Over 65	\$859.80
Child of deceased	\$301.77
Child of disabled person	\$301.77

Old Age Security benefits

Q1 2025 (Jan 1, 2025 – Mar 31, 2025)	Maximum monthly benefit
Age 65 to 74	\$727.67
Age 75 and over	\$800.44
Deferred to age 70 (+ 36%)	\$989.63

OAS Recovery income threshold

Year	Income threshold	
	Start of clawback	Full clawback
2025	\$93,454	\$151,668
Age 65 to 74		
Age 75 and over		
		\$157,490

Lifetime ALDA dollar limit

Year	Maximum
2025	\$180,000
2024	\$170,000

Canada caregiver credit

Year	Maximum claim
2025	\$10,138
2024	\$9,872

Taxpayer with a dependant younger than 18 who's physically or mentally impaired may be able to claim up to an additional \$2,687 in 2025 (\$2,616 in 2024) in calculating certain non-refundable tax credits. For infirm dependants 18 or older, the amount for 2025 is \$8,601 (\$8,375 in 2024).

Disability amount

Year	Maximum claim
2025	\$10,138
2024	\$9,872

Supplement up to \$5,914 for those under 18 (\$5,758 in 2024). Reduced if child care expenses are claimed.

Child disability benefit

Year	Benefit
2025	\$3,411
2024	\$3,322

Lifetime capital gains exemption

Year	Exemption
2025	\$1,250,000
2024 - before June 25	\$1,016,836
2024 - after June 25	\$1,250,000

Canada child benefit

Year	Maximum CCB benefit
2025	per child under six: \$7,997
	per child aged six through 17: \$6,748
2024	per child under six: \$7,787
	per child aged six through 17: \$6,570

Withholding taxes for RRSP and RRIF withdrawals

Amount withdrawn	All provinces except Quebec	Quebec
Up to \$5,000	10 %	19 %
\$5,001 to \$15,000	20 %	24 %
Over \$15,000	30 %	29 %

For RRIFs, withholding taxes apply to amounts withdrawn in excess of the minimum required.

RRIF minimum annual withdrawals

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

To calculate minimum annual withdrawals for below age 71, use the formula 1/(90-age).

Prescribed rates

Rates	Overdue Income Taxes	Taxable Benefits
Q1 2025 (Jan 1, 2025 – Mar 31, 2025)	8%	4%
Q4 2024 (Oct 1, 2024 – Dec 31, 2024)	9%	5%

Prescribed rates – overpaid accounts

Rates	Overpaid taxes	
	Corporation	Other
Q1 2025 (Jan 1, 2025 – Mar 31, 2025)	4%	6%
Q4 2024 (Oct 1, 2024 – Dec 31, 2024)	5%	7%

Prescribed rates are calculated based on the average of three-month Canada T-Bills for the first month of the preceding quarter, rounded up to the next highest percentage point.



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Acronyms

ABIL Allowable Business Investment Loss	HBA Home Buyers' Amount
ACB Adjusted Cost Base	HBP Home Buyers' Plan
AED Amount for Eligible Dependant	HBTC First-Time Home Buyers' Tax Credit
AFR Auto-Fill my Return	HST Harmonized Sales Tax
AIIP Accelerated Investment Incentive Property	ITA Income Tax Act
ALDA Advanced Life Deferred Annuity	ITC Input Tax Credits
AMT Alternative Minimum Tax	IPP Individual Pension Plan
ATF Automatic Tax Filing	IR Instant Refund
BN Business Number	IVR Interactive Voice Response System
BOC Bank of Canada	LCGE Lifetime Capital Gains Exemption
CAIP Climate Action Incentive Program	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
CCR Canada Carbon Rebate	METC Medical Expense Tax Credit
CDB Canada Dental Plan	MFA Multi Factor Authentication
CDE Client Data Enquiry	NAICS North American Industry Classification System
CEC Cumulative Eligible Capital	NOA Notice of Assessment
CERB Canada Emergency Response Benefit	NORA Notice of Reassessment
CESG Canada Education Savings Grant	NR Non-Resident
CGE Capital Gains Exemption	NRTC Non-Refundable Tax Credit
CHB Canada Housing Benefit	OAS Old Age Security
CMR Change My Return	OTO Office of the Taxpayers' Ombudsperson
CNIL Cumulative Net Investment Loss	PA Pension Adjustment
COGS Cost of Goods Sold	PAD Pre-authorized Debit
CPP Canada Pension Plan	PAR Pension Adjustment Reversal
CR Credit	PPR Pre Populated Returns
CRA Canada Revenue Agency	PRPP Pooled Registered Pension Plan
CRB Canada Recovery Benefit	PSPA Past Service Pension Adjustment
CSB Canada Savings Bond	PST Provincial Sales Tax
CVITP Community Volunteer Income Tax Program	QFFP Qualified Farm or Fishing Property
CWB Canada Workers Benefit	QPIP Québec Parental Insurance Plan
DBP Defined Benefit Pension Plan	QPP Québec Pension Plan
DCP Defined Contribution Pension Plan	QSBC Qualified Small Business Corporation
DPSP Deferred Profit-Sharing Plan	RAC Represent a Client
DR Debit	RDSP Registered Disability Savings Plan
DTC Disability Tax Credit	RESP Registered Education Savings Plan
DTS Dedicated Telephone System	RPP Registered Pension Plan
EAC EFile Association of Canada	RRIF Registered Retirement Income Fund
EFA Eligible Funeral Arrangement	RRSP Registered Retirement Savings Plan
EHT Employer Health Tax	SIN Social Insurance Number
EI Employment Insurance	SPP Saskatchewan Pension Plan
ESOP Employee Share Ownership Plan	STR Short Term Rentals
EVCC Employee Venture Capital Corporation	TIPS Tax Information Phone Service
FMR File My Return (now Simple File by Phone)	TFSA Tax Free Savings Account
FMV Fair Market Value	UCC Undepreciated Capital Cost
FHSA First Home Savings Account	UHT Underused Housing Tax
FTC Foreign Tax Credit	VDP Voluntary Disclosure Program
FYE Fiscal Year End	WCB Workers Compensation Board
GIC Guaranteed Investment Certificate	WITB Working Income Tax Benefit
GIS Guaranteed Income Supplement	WSIB Workers Safety Insurance Board
GST Goods and Services Tax	YAMPE Year's Additional Maximum Pensionable Earnings
HATC Home Accessibility Tax Credit	YMPE Year's Maximum Pensionable Earnings



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