



# Income Tax and Benefit Return

2019

## Before you start:

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

## Step 1 – Identification and other information

8

Identification	
<b>Print your name and address below.</b>	
First name and initial _____	
Last name _____	
Mailing address: Apt No. – Street No. Street name _____	
PO Box _____	RR _____
City _____	Prov./Terr. _____ Postal code _____

Information about you
Enter your social insurance number (SIN): _____ Year Month Day
Enter your date of birth: _____ Year Month Day
Your language of correspondence: English Français Votre langue de correspondance : <input type="checkbox"/> <input type="checkbox"/>

Is this return for a deceased person?
Ensure the <b>SIN</b> information above is for the deceased person.
If this <b>return</b> is for a <b>deceased person</b> , enter the date of death: _____ Year Month Day

Email address
By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> under Step 1 in the guide.
Enter an email address: _____

Marital status
Tick the box that applies to your marital status on December 31, 2019:
1 <input type="checkbox"/> Married    2 <input type="checkbox"/> Living common-law    3 <input type="checkbox"/> Widowed
4 <input type="checkbox"/> Divorced    5 <input type="checkbox"/> Separated    6 <input type="checkbox"/> Single

Information about your residence
Enter your province or territory of residence on <b>December 31, 2019</b> : _____
Enter the province or territory where you <b>currently</b> reside if it is not the same as your mailing address above: _____
If you were self-employed in 2019, enter the province or territory where your business had a permanent establishment: _____
If you <b>became</b> or <b>ceased</b> to be a <b>resident of Canada</b> for income tax purposes in <b>2019</b> , enter the date of: _____ Month Day or _____ Month Day

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)
Enter their SIN: _____
Enter their first name: _____
Enter their net income for 2019 to claim certain credits: _____
Enter the amount of universal child care benefit (UCCB) from line 11700 of their return: _____
Enter the amount of UCCB repayment from line 21300 of their return: _____
Tick this box if they were self-employed in 2019: 1 <input type="checkbox"/>

Do not use this area

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

**Step 1 – Identification and other information (continued)**

Please answer the following questions.


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

A) Do you have Canadian citizenship?..... Yes  1 No  2  
If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors?..... Yes  1 No  2

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

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

**Indian Act – Exempt income**

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

If you **tick** the box, get and complete Form T90, Income Exempt under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2020 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2019 tax year, if applicable.

**Foreign property**

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2019, was more than CAN\$100,000? ..... **26600** Yes  1 No  2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Attach only the documents (schedules, information slips, forms, or receipts) requested to support any claim or deduction. Keep all other supporting documents.

### Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)		10100		
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (See line 10100 in the guide.)	10130			
Other employment income		10400	+	
Old age security pension (box 18 of the T4A(OAS) slip)		11300	+	
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400	+	
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410			
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)		11500	+	
Elected split-pension amount (Get and complete Form T1032.)		11600	+	
Universal child care benefit (UCCB) (See the RC62 slip.)		11700	+	
UCCB amount designated to a dependant	11701			
Employment insurance and other benefits (box 14 of the T4E slip)		11900	+	
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905			
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)		12000	+	
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010			
Interest and other investment income (Complete the Worksheet for the return.)		12100	+	
Net partnership income: limited or non-active partners only		12200	+	
Registered disability savings plan income (box 131 of the T4A slip)		12500	+	
Rental income	Gross 12599		Net 12600	+
Taxable capital gains (Complete Schedule 3.)		12700	+	
Support payments received	Total 12799		Taxable amount 12800	+
RRSP income (from all T4RSP slips)		12900	+	
Other income	Specify:	13000	+	
Taxable scholarship, fellowships, bursaries, and artists' project grants		13010	+	

### Self-employment income

Business income	Gross 13499		Net 13500	+
Professional income	Gross 13699		Net 13700	+
Commission income	Gross 13899		Net 13900	+
Farming income	Gross 14099		Net 14100	+
Fishing income	Gross 14299		Net 14300	+

Workers' compensation benefits (box 10 of the T5007 slip)	14400			
Social assistance payments	14500	+		
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	+		
Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.)	=		▶14700	+

Add lines 10100, 10400 to 11400, 11500 to 11700, 11900, 12000, 12100 to 12500, 12600, 12700, 12800, 12900 to 13010, 13500, 13700, 13900, 14100, 14300, and 14700.				
This is your <b>total income.</b>	15000	=		

**Step 3 – Net income**

Enter your <b>total income</b> from line 15000 from the previous page.	15000		
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700		
RRSP deduction (See Schedule 7 and <b>attach</b> receipts.)	20800	+	
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810		
Deduction for elected split-pension amount (Get and complete Form T1032.)	21000	+	
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200	+	
Universal child care benefit repayment (box 12 of all RC62 slips)	21300	+	
Child care expenses (Get and complete Form T778.)	21400	+	
Disability supports deduction (Get and complete Form T929.)	21500	+	
Business investment loss Gross <b>21699</b>	Allowable deduction <b>21700</b>	+	
Moving expenses (Get and complete Form T1-M.)	21900	+	
Support payments made Total <b>21999</b>	Allowable deduction <b>22000</b>	+	
Carrying charges and interest expenses (Complete the Worksheet for the return.)	22100	+	
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22200	+	•
Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22215	+	•
Exploration and development expenses (Get and complete Form T1229.)	22400	+	
Other employment expenses	22900	+	
Clergy residence deduction (Get and complete Form T1223.)	23100	+	
Other deductions Specify:	23200	+	
Add lines 20700, 20800, 21000 to 21500, 21700, 21900, 22000, and 22100 to 23200.	23300	=	▶ -
Line 15000 minus line 23300 (if negative, enter "0") This is your <b>net income before adjustments</b> .	23400	=	
Social benefits repayment (If you reported income at line 11900 and the amount at line 23400 is greater than \$66,375, see the repayment chart on the back of your T4E slip. If you reported income on lines 11300 or 14600, and the amount at line 23400 is greater than \$77,580, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0".)	23500	-	•
Line 23400 minus line 23500 (if negative, enter "0") This is your <b>net income</b> .	23600	=	

**Step 4 – Taxable income**

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	24400		
Security options deductions	24900	+	
Other payments deduction (Claim the amount from line 14700, unless it includes an amount at line 14600. If so, see line 25000 in the guide.)	25000	+	
Limited partnership losses of other years	25100	+	
Non-capital losses of other years	25200	+	
Net capital losses of other years	25300	+	
Capital gains deduction (Get and complete Form T657.)	25400	+	
Northern residents deductions (Get and complete Form T2222.)	25500	+	
Additional deductions Specify:	25600	+	
Add lines 24400 to 25600.	25700	=	
Line 23600 minus line 25700 (if negative, enter "0")			
This is your <b>taxable income.</b>			26000

**Step 5 – Federal tax (formerly Schedule 1)****Part A – Federal non-refundable tax credits**

Basic personal amount	claim \$12,069	30000			1
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	(maximum \$7,494)	30100	+		2
Spouse or common-law partner amount (Complete Schedule 5.)		30300	+		3
Amount for an eligible dependant (Complete Schedule 5.)		30400	+		4
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		30425	+		5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		30450	+		6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.	30499 × \$ 2,230 =	30500	+		7
Base CPP or QPP contributions: through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		30800	+		• 8
on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		31000	+		• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$860.22)		31200	+		• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		31217	+		• 11
Volunteer firefighters' amount		31220	+		12
Search and rescue volunteers' amount		31240	+		13
Canada employment amount (Enter \$1,222 or the total of your employment income you reported on lines 10100 and 10400, whichever is less.)		31260	+		14
Home buyers' amount		31270	+		15
Home accessibility expenses (Complete the Worksheet for the return.)	(maximum \$10,000)	31285	+		16
Adoption expenses		31300	+		17
Pension income amount (Complete the Worksheet for the return.)	(maximum \$2,000)	31400	+		18
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Worksheet for the return.)		31600	+		19
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		31800	+		20
Interest paid on your student loans (See Guide P105.)		31900	+		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		32300	+		22
Tuition amount transferred from a child		32400	+		23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		32600	+		24
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 2002 or later</b>	33099			25	
Enter \$2,352 or 3% of line 23600, whichever is less.	–			26	
Line 25 minus line 26 (if negative, enter "0")	=			27	
Allowable amount of medical expenses for <b>other dependants</b> (Complete the Worksheet for the return.)	33199	+		28	
Add lines 27 and 28.	=		▶	33200	+
Add lines 1 to 24, and line 29.				33500	=
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.				33800	=
Donations and gifts (Complete Schedule 9.)			+	34900	+
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.					
<b>Total federal non-refundable tax credits</b>		35000	=		34

**Part B – Federal tax on taxable income**

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

Complete the appropriate column depending on the amount on line 35. Enter the amount from line 35.	Line 35 is <b>\$47,630</b> or less	Line 35 is more than <b>\$47,630</b> but not more than <b>\$95,259</b>	Line 35 is more than <b>\$95,259</b> but not more than <b>\$147,667</b>	Line 35 is more than <b>\$147,667</b> but not more than <b>\$210,371</b>	Line 35 is more than <b>\$210,371</b>	
Line 36 minus line 37 (cannot be negative)	- 0,00	- 47,630,00	- 95,259,00	- 147,667,00	- 210,371,00	<b>36</b>
Multiply line 38 by line 39.	x 15%	x 20.5%	x 26%	x 29%	x 33%	<b>37</b>
	=	=	=	=	=	<b>38</b>
	+ 0,00	+ 7,145,00	+ 16,908,00	+ 30,535,00	+ 48,719,00	<b>39</b>
	=	=	=	=	=	<b>40</b>
Add lines 40 and 41.	=	=	=	=	=	<b>41</b>
						<b>42</b>

**Part C – Net federal tax**

Enter the amount from line 42.

Federal tax on split income (Get and complete Form T1206.)	40424	+				<b>43</b>
Add lines 43 and 44.	40400	=				<b>44</b>
Enter your total federal non-refundable tax credits from line 34 on the previous page.	35000					<b>45</b>
Federal dividend tax credit (See line 40425 in the guide.)	40425	+				<b>46</b>
Minimum tax carryover (Get and complete Form T691.)	40427	+				<b>47</b>
Add lines 46, 47, and 48.		=				<b>48</b>
Line 45 minus line 49 (if negative, enter "0")						<b>49</b>
Federal foreign tax credit (Get and complete Form T2209.)						<b>50</b>
Line 50 minus line 51 (if negative, enter "0")						<b>51</b>
Total federal political contributions (attach receipts)	40900					<b>52</b>
Federal political contribution tax credit (Complete the Worksheet for the return.) (maximum \$650)	41000	+				<b>53</b>
Investment tax credit (Get and complete Form T2038(IND).)	41200	+				<b>54</b>
Labour-sponsored funds tax credit (See lines 41300 and 41400 in the guide.)						<b>55</b>
Net cost of shares of a provincially registered fund	41300					<b>56</b>
Allowable credit	41400	+				<b>57</b>
Add lines 54, 55, and 56.	41600	=				<b>58</b>
Line 52 minus line 57 (if negative, enter "0")	41700	=				<b>59</b>
Canada workers benefit advance payments received (box 10 of the RC210 slip)	41500	+				<b>60</b>
Special taxes (See line 41800 in the guide.)	41800	+				<b>61</b>
Add lines 58, 59, and 60.		=				<b>62</b>
Enter this amount on line 42000 on the next page.						<b>63</b>
						<b>64</b>

**Step 6 – Provincial or territorial tax**

Complete Form 428 to calculate your provincial tax.

## Step 7 – Refund or balance owing

Protected B when completed

Net federal tax: enter the amount from line 61 from the previous page.	42000		
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	42100	+	
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	42120	+	
Social benefits repayment (amount from line 23500)	42200	+	
<b>Provincial or territorial tax</b> (Attach Form 428, even if the result is "0".)	42800	+	
Add lines 42000, 42100, 42120, 42200, and 42800.	This is your <b>total payable.</b>		<b>43500</b> =
Total income tax deducted (amounts from all Canadian slips)	<b>43700</b>		•
Refundable Quebec abatement (See line 44000 in the guide.)	<b>44000</b>	+	•
CPP overpayment (See line 30800 in the guide.)	<b>44800</b>	+	•
Employment insurance overpayment (See line 45000 in the guide.)	<b>45000</b>	+	•
Climate Action Incentive (Complete Schedule 14.)	<b>45110</b>	+	•
Refundable medical expense supplement (Complete the Worksheet for the return.)	<b>45200</b>	+	•
Canada workers benefit (CWB) (Complete Schedule 6.)	<b>45300</b>	+	•
Refund of investment tax credit (Get and complete Form T2038(IND).)	<b>45400</b>	+	•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	<b>45600</b>	+	•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	<b>45700</b>	+	•
Eligible educator school supply tax credit Supplies expenses ( <b>maximum \$1,000</b> ) <b>46800</b> × 15% =	<b>46900</b>	+	•
Tax paid by instalments	<b>47600</b>	+	•
<b>Provincial or territorial credits</b> (Complete Form 479, if it applies.)	<b>47900</b>	+	•
Add lines 43700 to 45700, and 46900 to 47900.	These are your <b>total credits.</b>		<b>48200</b> =
Line 43500 minus line 48200	This is your <b>refund or balance owing.</b>		<b>=</b>

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

<p>Generally, we do not charge or refund a difference of \$2 or less.</p> <p><b>Refund 48400</b></p> <p>For more information on how to receive your refund by direct deposit, see line 48400 in the guide or go to <a href="http://canada.ca/cra-direct-deposit">canada.ca/cra-direct-deposit</a>.</p>	<p><b>Balance owing 48500</b></p> <p>For more information on how to make your payment, see line 48500 in the guide or go to <a href="http://canada.ca/payments">canada.ca/payments</a>. Your payment is due no later than April 30, 2020.</p>
--	---

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone number:

Date

If this return was completed by a tax professional, tick the applicable box and provide the following information:

**49000** Was a fee charged? Yes  1 No  2

**48900** EFILE number (if applicable):

Name of tax professional:

Telephone number:

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

<b>Do not use this area</b>	<b>48700</b> <input type="checkbox"/>	<b>48800</b> <input type="checkbox"/>	<b>48600</b>
-----------------------------	---------------------------------------	---------------------------------------	--------------



This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.  
Claim only the credits that apply to you.

## Part A – Alberta non-refundable tax credits

	For internal use only		
Basic personal amount	56080	Claim \$19,369	58040
Age amount (if born in 1954 or earlier) (use Worksheet AB428)		(maximum \$5,397)	58080 +
Spouse or common-law partner amount			
Base amount	19,369 00		3
Your spouse's or common-law partner's net income from line 23600 of their return	-		4
Line 3 minus line 4 (if negative, enter "0")	58120 =		▶ +
Amount for an eligible dependant			
Base amount	19,369 00		6
Your eligible dependant's net income from line 23600 of their return	-		7
Line 6 minus line 7 (if negative, enter "0")	58160 =		▶ +
Add lines 1, 2, 5, and 8.			=
Amount for infirm dependants age 18 or older (use Worksheet AB428)			58200 +
CPP or QPP contributions:			
Amount from line 30800 of your return			58240 +
Amount from line 31000 of your return			58280 +
Employment insurance premiums:			
Amount from line 31200 of your return			58300 +
Amount from line 31217 of your return			58305 +
Adoption expenses			58330 +
Pension income amount		(maximum \$1,491)	58360 +
Caregiver amount (use Worksheet AB428)			58400 +
Disability amount (for self) (Claim \$14,940, or if you were under 18 years of age, use Worksheet AB428.)			58440 +
Disability amount transferred from a dependant (use Worksheet AB428)			58480 +
Interest paid on your student loans (amount from line 31900 of your return)			58520 +
Your tuition and education amounts (attach Schedule AB(S11))			58560 +
Tuition and education amounts transferred from a child			58600 +
Amounts transferred from your spouse or common-law partner (attach Schedule AB(S2))			58640 +
Add lines 9 to 23.			=

Continue on the next page.

**Part A – Alberta non-refundable tax credits (continued)**

Amount from line 24 of the previous page		25
<b>Medical expenses:</b>		
Amount from line 33099 of your return	58689	26
Enter <b>whichever is less:</b> \$2,503 or 3% of line 23600 of your return	-	27
Line 26 minus line 27 (if negative, enter "0")	=	28
Allowable amount of medical expenses for other dependants (use Worksheet AB428)	58729 +	29
Add lines 28 and 29.	58769 =	▶ + 30
Add lines 25 and 30.	58800 =	31
Alberta non-refundable tax credit rate	x	10% 32
Multiply line 31 by line 32.	58840 =	33
<b>Donations and gifts:</b>		
Amount from line 16 of your federal Schedule 9	x 10% =	34
Amount from line 17 of your federal Schedule 9	x 21% = +	35
Add lines 34 and 35.	58969 =	▶ + 36
Add lines 33 and 36.	58969 =	37
Enter this amount on line 50 on the next page.	<b>Alberta non-refundable tax credits 61500 =</b>	

**Part B – Alberta tax on taxable income**

Enter your **taxable income** from line 26000 of your return. 38

Use the amount from line 38 to decide which column to complete.

	Line 38 is \$131,220 or less	Line 38 is more than \$131,220 but not more than \$157,464	Line 38 is more than \$157,464 but not more than \$209,952	Line 38 is more than \$209,952 but not more than \$314,928	Line 38 is more than \$314,928	
Amount from line 38						39
Line 39 minus line 40 (cannot be negative)	- 0,00	- 131,220,00	- 157,464,00	- 209,952,00	- 314,928,00	40
	=	=	=	=	=	41
	x 10%	x 12%	x 13%	x 14%	x 15%	42
Multiply line 41 by line 42.	=	=	=	=	=	43
Add lines 43 and 44.	+ 0,00	+ 13,122,00	+ 16,271,00	+ 23,095,00	+ 37,791,00	44
<b>Alberta tax on taxable income</b>	=	=	=	=	=	45

**Part C – Alberta tax**

Enter your Alberta tax on taxable income from line 45. 46

Enter your Alberta tax on split income from Form T1206. 61510 + 47

Add lines 46 and 47. = 48

Continue on the next page.

**Part C – Alberta tax (continued)**

Amount from line 48 of the previous page				49
Enter your Alberta non-refundable tax credits from line 37.				50
<b>Alberta dividend tax credit</b>				
Credit calculated for line 61520 on Worksheet AB428	61520	+		51
<b>Alberta minimum tax carryover</b>				
Amount from line 40427 of your return		× 35% =	61540	52
Add lines 50 to 52.		=		▶ 53
Line 49 minus line 53 (if negative, enter "0")				54
<b>Alberta additional tax for minimum tax purposes</b>				
Form T691: line 111 minus line 114		× 35% =		55
Add lines 54 and 55.				56
Enter the provincial foreign tax credit from Form T2036.				57
Line 56 minus line 57 (if negative, enter "0")				58
<b>Alberta political contributions tax credit</b>				
Alberta political contributions made in 2019.	60030			59
Credit calculated for line 60 on Worksheet AB428			(maximum \$1,000)	60
Line 58 minus line 60 (if negative, enter "0").				▶
Enter the result on line 42800 of your return.			<b>Alberta tax</b>	61
<b>Alberta investor tax credit</b>				
Enter the total of all tax credit amounts shown on your investor tax credit certificates for shares acquired in 2019.	60070			62
Enter your unused investor tax credit from previous years shown on your most recent notice of assessment or reassessment.		+		63
Add lines 62 and 63.				▶
Enter this amount on line 47900 of your return. (maximum \$60,000)		=		64

If you are also claiming the Alberta stock savings plan tax credit, enter the total of both credits on line 47900.

See the privacy notice on your return.



## Statement of Employment Expenses

Guide T4044, Employment Expenses, has information to help you complete this statement and the schedule on page 3. The chapters we refer to below are chapters in the guide. Include a copy of this form with your return.

### Expenses

Accounting and legal fees	<b>8862</b>		
Advertising and promotion	<b>8520</b>		
Allowable motor vehicle expenses (from line 16 below)	<b>9281</b>		1
Food, beverages, and entertainment expenses (see Chapter 2 or 3, as applicable) <span style="float: right;">× 50% =</span>	<b>8523</b>		
Lodging	<b>9200</b>		
Parking	<b>8910</b>		
Supplies (for example, postage, stationery, other office supplies)	<b>8810</b>		
Other expenses (please specify)	<b>9270</b>		
Tradesperson's tools expenses, up to a maximum of \$500 (see Chapter 7)	<b>1770</b>		
Apprentice mechanic tools expenses (see Chapter 7)	<b>9131</b>		
Musical instrument expenses (see "Part 2" in Chapter 6)	<b>1776</b>		
Capital cost allowance (CCA) for musical instruments (see "Part A" on the back of this form)	<b>1777</b>		
Artists' employment expenses (see "Part 1" in Chapter 6)	<b>9973</b>		
Subtotal			2
<b>Add</b> work-space-in-the-home expenses (enter the lower amount of line 24 or 25 below)	<b>9945</b>		
<b>Total expenses</b> (enter this amount on line 22900 of your return)	<b>9368</b>		

### Calculation of allowable motor vehicle expenses

Enter the make, model and year of motor vehicle used to earn employment income				
Enter the kilometres you drove in the tax year to earn employment income				3
Enter the total kilometres you drove in the tax year				4
Enter the motor vehicle expenses you paid for:				
Fuel (gasoline, propane, oil)				5
Maintenance and repairs				6
Insurance				7
Licence and registration				8
Capital cost allowance (see schedule on the back)				9
Interest (see "Interest expense" in Chapter 8)				10
Leasing (see "Leasing costs" in Chapter 8)				11
Other expenses (please specify)				12
<b>Add</b> lines 5 to 12				13
Employment-use portion $\left( \frac{\text{line 3}}{\text{line 4}} \right) \times \text{line 13} =$				14
Enter the total of all rebates, motor vehicle allowances, and reimbursements for motor vehicle expenses you received that are not included in income. Do not include any repayments you used to calculate your leasing costs on line 11. (see "Allowable Motor Vehicle Expenses" in Chapters 2 and 3)				
				15
<b>Allowable motor vehicle expenses</b> (line 14 minus line 15)				16
Enter the amount from line 16 on line 1 in the "Expenses" area above.				

### Calculation of work-space-in-the-home expenses

Electricity, heat, and water			17	
Maintenance			18	
Insurance (commission employees only)			19	
Property taxes (commission employees only)			20	
Other expenses (please specify)			21	
<b>Add</b> lines 17 to 21	Subtotal		22	
<b>Subtract</b> personal-use portion			23	
	Subtotal			
<b>Add</b> amount carried forward from previous year				
	Subtotal			24
Enter your employment income				
<b>Subtract</b> the amount from line 2 as well as any amount from line 20700 and line 21200 of your return that relates to this income				
Subtotal (if negative, enter "0")		=		25
Work-space-in-the-home expenses available to use in <b>future</b> years (line 24 <b>minus</b> line 25; if negative, enter "0")				

## Capital cost allowance (depreciation) schedule for employees

For information to help you complete this schedule and for details about the Class 10.1 limits, see Guide T4044, Employment Expenses.

### Part A – Classes 8, 10, 54 and 55

1 Class number *	2 Undepreciated capital cost (UCC) at the start of the year **	3 Cost of additions in the year	4 Cost of additions from column 3 which are AIIP or zero-emission vehicle (ZEV) (new property must be available for use before 2024) See note 1 below	5 Proceeds of dispositions in the year	6 UCC after additions and dispositions (col. 2 <b>plus</b> col. 3 <b>minus</b> col. 5)	7 Proceeds of dispositions available to reduce additions of AIIP and ZEV (col. 5 <b>minus</b> col. 3 <b>plus</b> col. 4). If negative, enter "0"	8 UCC adjustment for current-year additions of AIIP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0". See note 2 below	9 Adjustment for current-year additions subject to the half year- rule $1/2 \times$ (col. 3 <b>minus</b> col. 4 <b>minus</b> col. 5). If negative, enter "0."	10 Base amount for CCA (col. 6 <b>plus</b> col. 8 <b>minus</b> col. 9)	11 CCA Rate %	12 CCA for the year (col. 10 <b>multiplied by</b> col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 <b>minus</b> col. 12)
<b>8</b>										<b>20%</b>		
<b>10</b>										<b>30%</b>		
<b>54</b>										<b>30%</b>		
<b>55</b>										<b>40%</b>		

Continued on the next page

\* Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see "Part B"). Class 54 and 55 are for zero-emission vehicles purchased after March 18, 2019. For more information on zero-emission vehicles, see Guide T4044.

\*\* This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.

Note 1: Columns 4, 7, and 8 apply only to the accelerated investment incentive properties that became available for use in 2018. See Regulation 1104(4) for the definition of accelerated investment incentive property (AIIP) which may apply to certain additions acquired after November 20, 2018. These columns will also be used for zero-emission vehicles purchased after March 18, 2019.

Note 2: The relevant factor for properties available for use before 2024 are  $2 \frac{1}{3}$  (class 54),  $1 \frac{1}{2}$  (class 55) for zero-emission vehicles and 0.5 for the remaining accelerated investment incentive properties.

For more information on accelerated investment incentive, go to [canada.ca/taxes-accelerated-investment-income](https://canada.ca/taxes-accelerated-investment-income).

**Part B – Class 10.1 (list each passenger vehicle on a separate line)**

Date acquired (yyyy-mm-dd)	Cost of vehicle	1 Class number	2 Undepreciated capital cost (UCC) at the start of the year *	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA **	6 CCA Rate %	7 CCA for the year (col. 5 multiplied by col. 6 or a lower amount)	8 UCC at the end of the year (col. 2 minus col. 7 or col. 3 minus col. 7) ***
		<b>10.1</b>					<b>30%</b>		
		<b>10.1</b>					<b>30%</b>		
		<b>10.1</b>					<b>30%</b>		
<b>TOTAL</b>									

- \* This amount must be reduced by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.
- \*\* a. Enter the amount from column 2 in column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.
- b. If the vehicle is **not** AIPP, enter 1/2 of the amount from column 3 in column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.  
    If the vehicle is AIPP, enter 3/2 the amount from column 3 in column 5 if you bought the vehicle in the current year and still owned it at the end of the current year.
- c. Enter 1/2 of the amount from column 2 in column 5 if you sold the vehicle in the current year and you owned the vehicle at the end of the previous year.
- d. If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5 for that vehicle.
- \*\*\* Enter "0" in column 8 for the year you sold or traded a Class 10.1 vehicle, since the recapture and terminal loss rules do not apply.

See the privacy notice on your return.

## T1-2019

## Income Exempt under the Indian Act

If you are registered or entitled to be registered as an Indian under the Indian Act, your personal property, including income, is **exempt from tax** when it is situated on a reserve.

**Is this form for you?**

You can use this form if **all** of the following apply:

- you are registered or entitled to be registered as an Indian under the Indian Act
- you have income that is exempt from tax under the Indian Act

For a complete description of the guidelines and examples where income is exempt and where it is taxable, go to [canada.ca/taxes-aboriginal-peoples](http://canada.ca/taxes-aboriginal-peoples).

Use this form to calculate your net exempt income and attach a completed copy to your paper return. Since this income is not reported on an income tax and benefit return, the Canada Revenue Agency needs this information to determine your Canada training credit limit (CTCL) and your Canada workers benefit (CWB).

This form also may be used to calculate your family's provincial or territorial benefits depending on where you resided on December 31.

**Exempt working income**

Employment income from box 71 of your T4 slip(s)	+		1
Other employment income such as tips, net research grants, and income maintenance insurance plans	+		2
Net self-employment income (excluding losses)	+		3
Add lines 1 to 3		<b>Total exempt working income</b> 10000 =	4

**Other exempt income**

Canada pension plan (CPP) or Quebec pension plan (QPP) benefits	+		5
Other pensions and superannuation	+		6
Employment Insurance (EI), Provincial parental insurance plan (PPIP), and other benefits from box 18 of your T4(E) slip	+		7
Employment Insurance (EI) maternity and parental benefits and Provincial parental insurance plan (PPIP) benefits included at line 7 10019		8	
Interest, dividends and other investment income	+		9
Net rental income or losses (if you have a loss, subtract line 10 when calculating the subtotal on line 14)	+		10
Net self-employment losses (subtract line 11 when calculating the subtotal on line 14)	-		11
Social assistance payments received from a First Nation/band council	+		12
Other types of exempt income	+		13
Add lines 4, 5 to 7, and 9 to 13	=		14
Deductions relating to exempt earnings above (see note below)	-		15
Line 14 minus line 15 (if negative, enter "0")		<b>Net exempt income</b> 10026 =	16

**Note**

On line 15, include the deductions that apply to your situation. For more information about these deductions, go to [canada.ca/taxes-deductions](http://canada.ca/taxes-deductions).

See the privacy notice on your return.



T1-2019

## Canada Workers Benefit

Schedule 6

For 2019, the Canada workers benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit, that is intended to supplement the earnings of low-income workers. As of the 2019 tax year, you may choose to include or not include tax-exempt income when you calculate the CWB. The benefit has two parts: a basic amount and a disability supplement.

Complete this schedule and attach it to your return to claim the CWB, if you met **all** of the following conditions in 2019:

- you were a resident of Canada throughout the year
- you earned income from employment or business
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child

You **cannot claim** the CWB for 2019 if **any** of the following applies to you:

- you were enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless you had an eligible dependant at the end of the year
- you were confined to a prison or similar institution for a period of at least 90 days during the year
- you were exempt from income tax in Canada for a period in the year when you were an officer or servant of another country, such as a diplomat, and you resided in Canada, **or** you were a family member who resided with such a person, or an employee of such a person at any time in the year

**Notes:** If you were married or living in a common-law relationship but did not have an **eligible spouse** (defined below) or an **eligible dependant** (defined below), complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the CWB for that person if the date of death was after June 30, 2019.

**Eligible spouse** – For the purpose of the CWB, an eligible spouse is a person who meets **all** the following conditions:

- was your cohabiting spouse or common-law partner on December 31, 2019
- was a resident of Canada throughout 2019
- was not enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year, unless they had an eligible dependant at the end of the year
- was not confined to a prison or similar institution for a period of at least 90 days during the year
- was not exempt from income tax in Canada for a period in the year when the person was an officer or servant of another country, such as a diplomat, **or** a family member who resided with such a person, or an employee of such a person at any time in the year

**Eligible dependant** – For the purpose of the CWB, an eligible dependant is a person who meets **all** the following conditions:

- was your or your spouse's or common-law partner's child
- was under 19 years of age and lived with you on December 31, 2019
- was not eligible for the CWB for 2019

### Complete Step 1.

The CWB is calculated based on the following amounts:

- working income (calculated in Step 1, Part A)
- your adjusted family net income (calculated in Step 1, Part B)

### Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **38100** Yes  1 No  2

Do you have an eligible spouse? **38101** Yes  1 No  2

Are you claiming the basic CWB? **38102** Yes  1 No  2

If **yes**, complete part A and B, then, if applicable, complete Step 2 on page 4.

If you are eligible for the disability tax credit, do you want to claim the CWB disability supplement amount? **38103** Yes  1 No  2

If **yes**, complete part A and B, then, if applicable, complete Step 3 on page 4.

Is your eligible spouse eligible for the disability tax credit for themselves? **38104** Yes  1 No  2

If **yes**, your eligible spouse must complete steps 1 and 3 on a separate Schedule 6.

Are you choosing to include tax-exempt income in calculating the CWB? (see **notes** in Part A) **38105** Yes  1 No  2

#### Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2019. Otherwise, complete column 1 only.

Employment income and other employment income reported on line 10100 and line 10400 of the return

	Column 1 You		Column 2 Your eligible spouse
	3		3

Taxable scholarships, fellowships, bursaries, and artists' project grants reported on line 13010 of the return

+	4	<b>38106</b>	+	4
---	---	--------------	---	---

Total self-employment income reported on lines 13500, 13700, 13900, 14100, and 14300 of the return (excluding losses)

+	5	+	5
---	---	---	---

Tax-exempt working income earned on a reserve reported on line 10000 of Form T90, Income Exempt Under the Indian Act (see **notes** below) or an allowance received as an emergency volunteer reported on line 10105 of the return

+	6	<b>38107</b>	+	6
---	---	--------------	---	---

Add lines 3 to 6. Enter the amount even if the result is "0".

=	7	<b>38108</b>	=	7
---	---	--------------	---	---

Add the amounts from line 7 in columns 1 and 2. Enter this amount on line 16 in Step 2.

<b>Working income</b>				8
-----------------------	--	--	--	---

**Notes:** Including tax-exempt income is optional for the CWB. If you choose to include tax-exempt working income on line 6 in Part A, you also must include any tax-exempt income that applies on line 10 in Part B.

If you choose to include your tax-exempt income in column 1 of Part A and Part B, you also must include your eligible spouse's tax-exempt income in column 2 of Part A and Part B.

You can claim the **basic** CWB (Step 2) if the working income (amount on line 8 above) is more than \$2,760.

If you are eligible for the CWB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$910.

Continue on the next page.

**Part B – Adjusted family net income**

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2019. Otherwise, complete column 1 only.

	Column 1 You		Column 2 Your eligible spouse
Net income amount from line 23600 of the return	9		9
Tax-exempt part of all income earned or received on a reserve less the deductions related to that income reported on line 10026 of Form T90, Income Exempt Under the Indian Act, or an allowance received as an emergency volunteer reported on line 10105 of the return	+ 10 <b>38109</b>	+	10
Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+ 11	+	11
Add lines 9, 10, and 11.	= 12	=	12
Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)	- 13	-	13
Line 12 minus line 13 (if negative, enter "0")	= 14 <b>38110</b>	=	14
Add the amounts from line 14 in columns 1 and 2. Enter this amount on line 23 and line 35 on the next page.	<b>Adjusted family net income</b>		15

If your adjusted family net income is **less** than the amount specified in the **chart below**, continue completing this form to find out if you are entitled to the CWB.

If your adjusted family net income is **more** than the amount specified in the **chart below**, you are not entitled to the CWB.

<b>Adjusted family net income levels</b>	You had neither an eligible spouse nor eligible dependant	You had an eligible spouse or an eligible dependant
<b>Basic CWB</b> Adjusted family net income (line 15 in Step 1)	less than \$25,308	less than \$36,075
<b>CWB disability supplement</b> (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$31,141	less than \$41,908
<b>CWB disability supplement</b> (you had an eligible spouse and <b>both</b> of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$47,742

## Step 2 – Calculating your basic CWB

If you had an eligible spouse, **only one of you** can claim the basic CWB. The person who received the CWB advance payments for 2019 is the person who **must** claim the basic CWB for the year. If you had an eligible dependant, **only one person** can claim the basic CWB for that eligible dependant. If you cannot decide who will claim the basic CWB when you have an eligible spouse or an eligible dependant, the Canada Revenue Agency will designate who will claim the basic CWB.

Working income amount from line 8 in Step 1		16	
Base amount	–	2,760 00	17
Line 16 minus line 17 (if negative, enter "0")	=		18
Rate	x	21%	19
Multiply line 18 by line 19.	=		20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,453. If you had an eligible spouse or an eligible dependant, enter \$2,175.			21
Enter the amount from line 20 or line 21, <b>whichever is less.</b>			▶ 22
Adjusted family net income amount from line 15 from the previous page			23
Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$13,200. If you had an eligible spouse or an eligible dependant, enter \$17,950.	–		24
Line 23 minus line 24 (if negative, enter "0")	=		25
Rate	x	12%	26
Multiply line 25 by line 26.	=		▶ 27
Line 22 minus line 27 (if negative, enter "0")			28
Enter the amount from line 28 on line 45300 of your return <b>unless you complete Step 3.</b>			28

## Step 3 – Calculating your CWB disability supplement

If you had an eligible spouse and **one of you** is eligible for the disability tax credit, that person **should** claim both the basic CWB and the CWB disability supplement. If you had an eligible spouse and **both** of you are eligible for the disability tax credit, **only one of you** can claim the basic CWB. However, **each** of you must claim the CWB disability supplement on a separate Schedule 6.

Amount from line 7 in column 1 from Step 1			29
Base amount	–	910 00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	x	26%	32
Multiply line 31 by line 32.	=		33
Enter the amount from line 33 or \$700, <b>whichever is less.</b>			▶ 34
Adjusted family net income amount from line 15 from the previous page			35
Base amount: If you had neither an eligible spouse nor an eligible dependant, enter \$25,308. If you had an eligible spouse or an eligible dependant, enter \$36,075.	–		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 6%. Otherwise, enter 12%.	x		38
Multiply line 37 by line 38.	=		▶ 39
Line 34 minus line 39 (if negative, enter "0")			= 40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".			+ 41
Add lines 40 and 41.			= 42
Enter this amount on line 45300 of your return.			42

See the privacy notice on your return.

## RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities

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

Complete this schedule and **attach** it to your return **when one or more** of the following situations apply:

Complete Parts A, B, C, and D if any of the following apply:

- you will **not be deducting** on your 2019 return all of the unused RRSP, PRPP, or SPP contributions you previously reported and that are available to deduct for 2019, as shown on your latest notice of assessment or reassessment, or T1028, Your RRSP Information for 2019
- you will **not be deducting** on your 2019 return all of the RRSP, PRPP, and SPP contributions you made from March 2, 2019, to March 2, 2020
- you have transferred to your RRSP, PRPP, or SPP certain amounts you included in your income for 2019
- you are designating contributions made to your RRSP, PRPP, or SPP as a 2019 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)
- you intend to claim on line 20800 of your return the full amount of RRSP, PRPP, and SPP contributions you made, including any unused RRSP, PRPP, or SPP contributions, **and** you reported employer PRPP contributions on line 20810 of your return

Complete Part E if:

- you withdrew funds from your RRSP in 2019 under the HBP or the LLP

Complete Part F if:

- you will be the beneficiary of income that was contributed to an amateur athlete trust in 2019 and you want that income to be used in calculating your RRSP deduction limit

If **none of the above situations** apply to you, **do not complete** this schedule. On line 20800 of your return, enter your total contributions for the year made to your RRSP, PRPP, or SPP, or your spouse's or common-law partner's RRSP or SPP.



**Part B – Repayments under the HBP and the LLP**

If you withdrew funds from your RRSP under the HBP or the LLP **before 2018**, you may have to make a repayment to your RRSP, PRPP, or SPP for 2019. Your 2019 minimum required repayment is shown on your latest notice of assessment or reassessment or your T1028 statement for 2019.

Complete line 7 and line 8 if you are designating contributions made from January 1, 2019, to March 2, 2020, to your own RRSP, PRPP, or SPP as a 2019 repayment under the HBP or the LLP. If you designate less than the minimum required repayment amount for 2019, report the difference on line 12900 of your return.

If you are not required to make a repayment under the HBP or the LLP, enter "0" on line 9 and continue on line 10.

**Do not include** on lines 7 and 8:

- any amount you deducted or designated on your 2018 return as a repayment or that was refunded to you
- any contributions or transfers you will be including on line 14 or line 15 in Part C of this schedule

Enter the amount from line 5 on the previous page.

		6
<b>Contribution designated as a repayment under the HBP</b>	24600	7
<b>Contribution designated as a repayment under the LLP</b>	24620 +	8
Add lines 7 and 8.	=	9
<b>Total repayments under the HBP and the LLP</b>	=	9
Line 6 minus line 9	=	10
<b>Contributions available to deduct</b>		10

For more information on the LLP, see Guide RC4112, Lifelong Learning Plan (LLP). For more information on the HBP, go to [canada.ca/home-buyers-plan](http://canada.ca/home-buyers-plan).

**Part C – RRSP deduction**

Complete this part to calculate your RRSP deduction at line 20800 of your return.

Enter your RRSP deduction limit for 2019 as shown on your latest notice of assessment or reassessment, or your T1028 statement for 2019.

Enter your 2019 **employer** PRPP contributions (amount from line 20810 from your return).

Line 11 minus line 12

**Transfers** (see "Line 14 - Transfers" below)

RRSP, PRPP, and SPP contributions you are deducting for 2019. This amount cannot be more than the **lesser** of: the amount on line 13 and the result of line 10 minus line 14.

Add lines 14 and 15.

Enter the amount from line 10 or line 16, **whichever is less**.

**Also enter this amount on line 20800 of your return.**

RRSP deduction 20800  17

**Line 14 – Transfers**

You may have reported income on line 11500, 12900, or 13000 of your 2019 return. If you transferred certain types of this income to your RRSP, PRPP, and SPP on or before March 2, 2020, you can claim the same amount on line 14, as a **transfer**. Claiming the transfer ensures that your **RRSP deduction limit** is not reduced by that amount.

For more information about amounts you can transfer, see Guide T4040.

**Note**

You may not have reported income you received in a previous year on your return for that year. If reported, that income may give you more room to contribute to an RRSP, PRPP, or SPP in later years. To ensure your RRSP deduction limit is up to date and maximized, file your return for that year and report the income.

**Part D – Unused contributions available to carry forward**Line 10 from the previous page minus line 17  
from the previous page**Your unused contributions  
available to carry forward to a future year**

=

**18**

This amount is available to carry forward to future years and it will be shown on your 2019 notice of assessment.

**Part E – 2019 withdrawals under the HBP and the LLP**

Complete this section, if you withdrew funds from your RRSP under the HBP and/or the LLP in 2019.

HBP: enter the amount from box 27 of all your 2019 T4RSP slips.

**24700****19**Tick this box if the address shown on page 1 of your return is the same  
as the address of the home you purchased under the HBP.**25900** **20**

LLP: enter the amount from box 25 of all your 2019 T4RSP slips.

**26300****21**Tick this box to designate your spouse or common-law partner as the student  
you withdrew the funds for under the LLP. You can only make this  
designation on the return for the year you make your first withdrawal under  
the LLP. If you do not tick the box, you will be considered to be the student for  
LLP purposes.**26400** **22**For more information on the LLP, see Guide RC4112, Lifelong Learning Plan (LLP).  
For more information on the HBP, go to [canada.ca/home-buyers-plan](http://canada.ca/home-buyers-plan).**Part F – 2019 contributions to an amateur athlete trust**Complete this section to report qualifying performance income (generally endorsement income, prize money, or income  
from public appearances received by an amateur athlete) contributed in 2019 to an amateur athlete trust. This income  
qualifies as earned income when calculating the RRSP deduction limit of the trust's beneficiary.Enter the amount of income that was contributed to an amateur athlete trust  
in 2019.**26700****23**

See the privacy notice on your return.



The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way to the federal plan. The enhancements are funded by additional enhanced contributions beginning in January 2019.

As an employee, your employer will already have deducted the contributions from your salary and wages. The contributions consist of a base and an enhanced amount. As a self-employed individual, you will calculate your required contributions (if any) on this schedule, which will include the base and the enhanced amounts.

Complete this schedule and **attach** it to your return to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2019 if you were **a resident of a province or territory other than Quebec** on December 31, 2019, and have **no earned income from the province of Quebec**.

**Do not use this schedule** if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2019.

**Part 1** – Complete this part if you are electing to stop contributing to the CPP or revoking a prior election.

**Part 2** – Complete this part to determine the number of months for the CPP contributions calculation.

**Part 3** – Complete this part if you are reporting employment income.

**Part 4** – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on.

**Part 5** – Complete this part if you are reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. You must first complete **Part 3**.

For more information, see lines 22200, 22215, 30800, and 31000 in the guide.

## Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2019 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2019 and elected in 2019 to stop paying CPP contributions or revoked in 2019 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to us and your employer(s).

If you had **only self-employment** income for 2019 and elect in 2019 to stop paying CPP contributions on your self-employment earnings, enter the month in 2019 for which you choose to start this election in **box 50372** below. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 50372 because June is the sixth month of the year. If in 2019 you are revoking an election made in a prior year on contributions on self-employment earnings, enter the month in 2019 for which you choose to revoke this election in **box 50374** below. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year for your election to remain valid.

If you had **both** employment income and self-employment income in 2019 and wanted to elect to stop paying CPP contributions in 2019, or to revoke in 2019 an election made in a prior year, you should have completed Form CPT30 in 2019. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2019 but your intent was to elect in 2019 to stop paying CPP contributions or revoke an election made in a prior year on your self-employment income before you became employed, enter the month you want to stop contributing in **box 50372** below, or if you want to revoke in 2019 an election made in a prior year, enter the month you want to resume contributing in **box 50374** below. If you did not complete and submit Form CPT30 for 2019 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2019 on this schedule.

To be valid, an election or revocation that begins in 2019 must be filed on or before June 15, 2021.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 50372.

Month  
**50372**

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 50374.

Month  
**50374**

**Part 2 – Determine the number of months for the CPP contributions calculation**

Enter 12 in box A **unless** any of the situations below apply:

- if you turned 18 years of age in 2019, enter the number of months in the year after the month you turned 18
- if for all of 2019 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2019, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2019, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2019 and have an entry in box 50372 of Part 1, enter the number of months in the year prior to the month you entered in box 50372 of Part 1
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2019, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2019, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2019 and have an entry in box 50374 of Part 1, enter the number of months in the year after and including the month you entered in box 50374 of Part 1
- if you turned 70 years of age in 2019 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2019 you were 70 years of age or older, enter "0"
- if the individual died in 2019, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **CPP** applies in 2019.

A

**Monthly proration table for 2019**

Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption*	Applicable number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption*
1	\$4,783.33	\$291.67	7	\$33,483.33	\$2,041.67
2	\$9,566.67	\$583.33	8	\$38,266.67	\$2,333.33
3	\$14,350.00	\$875.00	9	\$43,050.00	\$2,625.00
4	\$19,133.33	\$1,166.67	10	\$47,833.33	\$2,916.67
5	\$23,916.67	\$1,458.33	11	\$52,616.67	\$3,208.33
6	\$28,700.00	\$1,750.00	12	\$57,400.00	\$3,500.00

\* If you started receiving CPP retirement benefits in 2019, your basic exemption may be prorated by the CRA.

**Part 3 – Calculating your CPP contributions and overpayment on employment income**

Enter your yearly maximum <b>CPP</b> pensionable earnings (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2). <b>(maximum \$57,400)</b>			<b>1</b>
<b>Total CPP pensionable earnings:</b> Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip). If box 26 is blank, enter the amount from box 14.	<b>50339</b>		<b>2</b>
Enter the amount from line 1 or the amount from line 2, <b>whichever is less.</b>			<b>3</b>
Enter your maximum basic <b>CPP</b> exemption (see the monthly proration table on the previous page to find the amount that corresponds to the number of months entered in box A of Part 2). <b>(maximum \$3,500)</b>	-		<b>4</b>
Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0") <b>(maximum \$53,900)</b>	=		<b>5</b>
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	<b>50340</b>		<b>6</b>
Actual base contributions on CPP pensionable earnings: Multiply the amount from line 6 by 97.0588%.	-		<b>7</b>
Actual enhanced contributions on CPP pensionable earnings: Line 6 minus line 7	=		<b>8</b>
Required base contributions on CPP pensionable earnings: Multiply the amount from line 5 by 4.95%. <b>(maximum \$2,668.05)</b>			<b>9</b>
Required enhanced contributions on CPP pensionable earnings: Multiply the amount from line 5 by 0.15%. <b>(maximum \$80.85)</b>	+		<b>10</b>
Total required contributions on CPP pensionable earnings: Add lines 9 and 10.	-		<b>11</b>
Line 6 minus line 11 (if negative, enter "0")	=		<b>12</b>

If you are self-employed or you are electing to pay additional CPP contributions on other earnings, continue with Part 5. You may be able to make additional CPP contributions if the calculated amount from line 12 is negative. See Form CPT20, Election To Pay Canada Pension Plan Contributions.

**Note:** If you are completing Part 5, and you calculate that your self-employment and other earnings subject to contributions (line 20 of Part 5) are "0", report your CPP contributions as noted below.

If your earnings subject to contributions are income from **employment**, claim the deduction and tax credit as follows:

- Enter the amount, in dollars and cents, from line 7 or line 9, **whichever is less**, on line 30800 of your return. If applicable, also enter this amount, in dollars and cents, on line 58240 of your Form 428.
- Enter the amount, in dollars and cents, from line 8 or line 10, **whichever is less**, on line 22215 of your return.
- If the amount on line 12 is positive, enter the amount, in dollars and cents, on line 44800 of your return.



**Part 5 – CPP contributions on self-employment income and other earnings when you have employment income**

Pensionable net self-employment earnings* (amounts from lines 12200, 13500, 13700, 13900, 14100, and 14300 of your return)					1
Employment earnings <b>not shown</b> on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)			50373	+	2
Employment earnings <b>shown</b> on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)			50399	+	3
Add lines 1, 2, and 3.		=			4
Enter the amount from line 6 of Part 3.	<b>Actual total CPP contributions</b>				5
If the amount on line 12 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.					
Enter the amount from line 5.					6
Enter the amount from line 11 of Part 3.		-			7
Line 6 minus line 7 (if negative, enter "0")		=			▶ 8
Line 5 minus line 8 (if negative, enter "0")		=			9
Multiply the amount from line 9 by 19.60784.		=			10
Enter the amount from line 1 of Part 3.	<b>CPP pensionable earnings (maximum \$57,400)</b>				11
Enter the amount from line 4 of Part 3.	<b>Basic exemption (maximum \$3,500)</b>		-		12
Line 11 minus line 12 (if negative, enter "0")	<b>(maximum \$53,900)</b>		=		13
Enter the amount from line 10.			-		14
Line 13 minus line 14 (if negative, enter "0")			=		15
Enter the amount from line 4 or line 15, <b>whichever is less.</b>					16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.					
Line 4 of Part 3 minus line 2 of Part 3					17
Line 4 minus line 13 (if negative, enter "0")		-			18
Line 17 minus line 18 (if negative, enter "0")		=			▶ 19
Earnings subject to contributions: Line 16 minus line 19 (If the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income. If the result is positive, continue at line 21.)					= 20
Multiply the amount from line 20 by 10.2%.					= 21
Multiply the amount from line 12 of Part 3 (if positive only) by 2.			-		22
Line 21 minus line 22 (if negative, enter the amount as a positive amount on line 30 on the next page and enter "0" on line 23)			=		23

\* Self-employment earnings should be prorated according to the number of months entered in box A of Part 2.  
Do not prorate the self-employment earnings if the individual died in 2019.

Continue on the next page.

## Part 5 – CPP contributions on self-employment income and other earnings when you have employment income (continued)

### Deductions and tax credits for CPP contributions

Enter the amount from line 7 of Part 3.	_____		24
Enter the amount from line 9 of Part 3.	_____	-	25
Line 24 minus line 25 (if negative enter "0")	_____	=	26
Enter the amount, in dollars and cents, from line 24 or line 25, <b>whichever is less</b> , on line 30800 of your return.			
Enter the amount from line 8 of Part 3.	_____		27
Enter the amount from line 10 of Part 3.	_____	-	28
Line 27 minus line 28 (if negative enter "0")	_____	=	29
Enter the amount, in dollars and cents, from line 27 or line 28, <b>whichever is less</b> , on line 22215 of your return.			
If the calculated amount on line 23 from the previous page is negative, complete lines 30 to 35 below.			
If the calculated amount on line 23 from the previous page is positive, complete lines 36 to 42 below.			
Otherwise, if the calculated amount on line 23 from the previous page is zero, enter the amount, in dollars and cents, from line 26 on line 31000 of your return, and enter the amount, in dollars and cents, from line 29 on line 22200 of your return.			
Enter the calculated amount from line 23 from the previous page as a positive amount.	_____	=	30
Multiply the amount from line 30 by 50%.	_____	=	31
Enter this amount, in dollars and cents, on line 44800 of your return.	_____	-	32
Multiply the amount on line 31 by 97.0588%.	_____	=	33
Line 31 minus line 32	_____	=	34
Line 26 minus line 32. Enter this amount, in dollars and cents, on line 31000 of your return.	_____	=	35
Line 29 minus line 33. Enter this amount, in dollars and cents, on line 22200 of your return.	_____	=	36
Enter the amount, in dollars and cents, from line 23 from the previous page.	_____		36
Enter this amount, in dollars and cents, on line 42100 of your return.	_____	-	37
Multiply the amount on line 36 by 97.0588%.	_____	=	38
Line 36 minus line 37	_____	=	39
Multiply the amount on line 37 by 50%.	_____	+	40
Add lines 38 and 39.	_____	=	41
Add lines 26 and 39. Enter this amount, in dollars and cents, on line 31000 of your return.	_____	=	42
Add lines 29 and 40. Enter this amount, in dollars and cents, on line 22200 of your return.	_____	=	42

See the privacy notice on your return.

## Employment Insurance Premiums on Self-Employment and Other Eligible Earnings

Complete this schedule and **attach** it to your return to calculate the amount of your employment insurance (EI) premiums on self-employment and other eligible earnings **only if you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada** to participate in the EI program for access to EI special benefits. For more information, contact Service Canada or visit [servicecanada.gc.ca](http://servicecanada.gc.ca).

### Net self-employment income

Enter the total amounts from line 12200 and lines 13500, 13700, 13900, 14100, and 14300 of your return. If you have self-employment income you received a T4 slip for and it has EI premiums in box 18, **do not include** any net income (or net loss) you reported on lines 13500, 13700, 13900, 14100, and 14300 from that T4 slip (**see note<sup>(a)</sup> on the next page**).  
**(if negative, enter "0")**

If you are employed by a corporation but not eligible to participate in the EI program as an employee because you control more than 40% of the voting shares of that corporation, enter the amount from box 14 of <b>all</b> your T4 slips from that corporation <b>unless note<sup>(b)</sup> on the next page applies</b> .	<b>54493</b> +		1
--	----------------	--	---

If you are a registered Indian, or a person entitled to be registered under the Indian Act, and you earned tax-exempt, self-employment income on a reserve in Canada, enter your total tax-exempt self-employment income.	<b>54494</b> +		3
---	----------------	--	---

Add lines 1, 2, and 3.	=		4
------------------------	---	--	---

You **do not have to pay** any premiums on your self-employment and other eligible earnings, if the total of your EI premiums:

- from box 18 and box 55 of **all** your T4 slips is \$860.22 or more (for residents of a province or a territory other than Quebec)
- from box 18 of **all** your T4 slips is \$663.75 or more (for residents of Quebec)

If either of these conditions apply to you, **enter "0" on line 9 and attach a copy of this schedule to your return**.

Maximum insurable earnings		53,100 00	5
----------------------------	--	-----------	---

### Total EI insurable earnings

Enter the total amount from box 24 of **all** your T4 slips. If box 24 is blank, use the amount from box 14, unless box 28 shows that the T4 earnings are EI-exempt.

If you have employment income you did not get a T4 slip for, also enter that amount.	<b>54780</b> -		6
--	----------------	--	---

Line 5 minus line 6 (if negative, enter "0")	=		7
--	---	--	---

Enter the amount from line 4 or line 7, <b>whichever is less</b> .			8
--	--	--	---

### EI premiums payable on self-employment and other eligible earnings

**Residents of a province or a territory other than Quebec:**

multiply line 8 by 1.62%	<b>(maximum \$860.22)</b>		9
--------------------------	---------------------------	--	---

<b>Residents of Quebec:</b> multiply line 8 by 1.25%	<b>(maximum \$663.75)</b>		9
--	---------------------------	--	---

Enter the amount from line 9 on lines 31217 and 42120 of your return.

**Continue on the next page.**

**(a)** This may be the case if you are in one of the following situations:

- you are a barber, a hairdresser, a taxi driver, or a driver of another passenger-carrying vehicle **and** you are not hired as an employee
- you received income through a placement agency **and** you are not hired as an employee
- you are a self-employed fisher

**(b)** Box 14 of your T4 slip may include certain amounts that are not insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging)
- contributions your employer made to your employee group RRSP where access to the funds is restricted
- certain amounts your employer paid you to cover the waiting period or to increase the maternity, parental, compassionate care, or family caregiver benefits
- top-up amounts your employer paid you in addition to worker's compensation benefits

If you received any of these amounts, go to **canada.ca/revenue-agency** or contact the CRA to determine the amount to exclude from line 2.

See the privacy notice on your return.





## Statement of Business or Professional Activities

- Use this form to calculate your self-employment business and professional income.
- For each business or profession, fill in a **separate** Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

### Part 1 – Identification

Your name		Your social insurance number			
Business name			Business number		
Business address		City		Prov./Terr.	Postal code
Fiscal period	From	Date (YYYYMMDD)	to	Date (YYYYMMDD)	Was this your last year of business? <input type="checkbox"/> Yes <input type="checkbox"/> No
Main product or service			Industry code (see the appendix in Guide T4002)		
Accounting method (commission only) <input type="checkbox"/> Cash <input type="checkbox"/> Accrual		Tax shelter identification number		Partnership business number	Your percentage of the partnership %
Name and address of person or firm preparing this form					

### Part 2 – Internet business activities

If your web pages or websites generate business or professional income, fill in this part of the form.

How many Internet web pages and websites does your business earn income from? Enter "0" if none .....

Provide up to five main web page or website addresses, also known as uniform resource locator (URL):

http:// \_\_\_\_\_

http:// \_\_\_\_\_

http:// \_\_\_\_\_

http:// \_\_\_\_\_

http:// \_\_\_\_\_

Percentage of your gross income generated from the web pages and websites.  
(If no income was generated from the Internet, enter "0".) ..... %

**Part 3A – Business income**

Fill in this part **only** if you have business income. If you have professional income, leave this part blank and fill in Part 3B. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

**Part 3B – Professional income**

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

**Note:** New rules allow you to include your work in progress (WIP) progressively if you elected to use billed basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 20% of the lesser of the cost and the fair market value of WIP. The inclusion rate increases to 40% in the second tax year that starts after March 21, 2017, 60% in the third year, 80% in the fourth year, and 100% in the fifth and all subsequent tax years. For more information, see chapter 2 of guide T4002.

**Part 3A – Business income**

Gross sales, commissions, or fees (include GST/HST collected or collectible) . . . . .		3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A) . . . . .		3B
<b>Subtotal:</b> Amount 3A minus amount 3B		3C
<b>If you are using the quick method for GST/HST – Government assistance calculated as follows:</b>		
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method . . . . .		3D
GST/HST remitted, (sales, commissions, and fees eligible for the quick method <b>plus</b>		
GST/HST collected or collectible) <b>multiplied</b> by the applicable quick method remittance rate . . . . .		3E
<b>Subtotal:</b> Amount 3D minus amount 3E		3F
<b>Adjusted gross sales:</b> Amount 3C plus amount 3F (enter on line 8000 of Part 3C) . . . . .		3G

**Part 3B – Professional income**

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible . . . . .		3H
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H) and any WIP at the end of the year you elected to exclude . . . . .		3I
<b>Subtotal:</b> Amount 3H minus amount 3I		3J
<b>If you are using the quick method for GST/HST – Government assistance calculated as follows:</b>		
GST/HST collected or collectible on professional fees eligible for the quick method . . . . .		3K
GST/HST remitted, (professional fees eligible for the quick method <b>plus</b> GST/HST collected or collectible) <b>multiplied</b> by the applicable quick method remittance rate . . . . .		3L
<b>Subtotal:</b> Amount 3K minus amount 3L		3M
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2) . . . . .		3N
<b>Adjusted professional fees:</b> Amount 3J plus amount 3M plus amount 3N (enter on line 8000 of Part 3C) . . . . .		3O

**Part 3C – Gross business or professional income**

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O) . . . . .	<b>8000</b>	
Reserves deducted last year . . . . .	<b>8290</b>	
Other income . . . . .	<b>8230</b>	
<b>Subtotal:</b> Line 8290 plus line 8230		▶ 3P
<b>Gross business or professional income:</b> Line 8000 plus amount 3P . . . . .	<b>8299</b>	

Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13499
- professional income on line 13699
- commission income on line 13899

For Parts 3D, 4, and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss).

**Part 3D – Cost of goods sold and gross profit**

If you have business income, fill in this part. Enter only the business part of the costs.

Gross business income (line 8299 of Part 3C) . . . . .		3Q
Opening inventory (include raw materials, goods in process, and finished goods) . . . . .	<b>8300</b>	3R
Purchases during the year (net of returns, allowances, and discounts) . . . . .	<b>8320</b>	3S
Direct wage costs . . . . .	<b>8340</b>	3T
Subcontracts . . . . .	<b>8360</b>	3U
Other costs . . . . .	<b>8450</b>	3V
<b>Subtotal:</b> Add amounts 3R to 3V		3W
Closing inventory (include raw materials, goods in process, and finished goods) . . . . .	<b>8500</b>	
<b>Cost of goods sold:</b> Amount 3W minus line 8500	<b>8518</b>	▶
<b>Gross profit (or loss):</b> Amount 3Q minus line 8518 . . . . .		<b>8519</b>

**Part 4 – Net income (loss) before adjustments**

<b>Gross business or professional income</b> (line 8299 of Part 3C) or <b>Gross profit</b> (line 8519 of Part 3D) .....		4A
<b>Expenses</b> (enter only the business part)		
Advertising .....	8521	4B
Meals and entertainment .....	8523	4C
Bad debts .....	8590	4D
Insurance .....	8690	4E
Interest and bank charges .....	8710	4F
Business taxes, licences, and memberships .....	8760	4G
Office expenses .....	8810	4H
Office stationery and supplies .....	8811	4I
Professional fees (includes legal and accounting fees) .....	8860	4J
Management and administration fees .....	8871	4K
Rent .....	8910	4L
Repairs and maintenance .....	8960	4M
Salaries, wages, and benefits (including employer's contributions) .....	9060	4N
Property taxes .....	9180	4O
Travel expenses .....	9200	4P
Utilities .....	9220	4Q
Fuel costs (except for motor vehicles) .....	9224	4R
Delivery, freight, and express .....	9275	4S
Motor vehicle expenses (not including CCA) (amount 15 of Chart A) .....	9281	4T
Capital cost allowance (CCA). Enter amount i of Area A <b>minus</b> any personal part and any CCA for business-use-of-home expenses. ....	9936	4U
Other expenses (specify): .....	9270	4V
<b>Total expenses:</b> Total of amounts 4B to 4V	9368	▶
<b>Net income (loss) before adjustments:</b> Amount 4A <b>minus</b> line 9368 .....		9369

**Part 5 – Your net income (loss)**

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income .....	5A
GST/HST rebate for partners received in the year .....	9974
<b>Total:</b> Amount 5A <b>plus</b> line 9974	▶ 5B
Other amounts deductible from your share of the net partnership income (loss) (amount 6F) .....	9943
<b>Net income (loss) after adjustments:</b> Amount 5B <b>minus</b> line 9943 .....	5C
Business-use-of-home expenses (amount 7P) .....	9945
<b>Your net income (loss):</b> Amount 5C <b>minus</b> line 9945 .....	9946

Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13500
- professional income on line 13700
- commission income on line 13900

**Part 6 – Other amounts deductible from your share of the net partnership income (loss)**

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you. These claims must not be included in the claims already calculated for the partnership.

List details of expenses:

Expense amounts	
_____	6A
_____	6B
_____	6C
_____	6D
_____	6E
_____	6F

**Total other amounts deductible from your share of the net partnership income (loss):** Add amounts 6A to 6E (enter this on line 9943 of Part 5)

**Part 7 – Calculation of business-use-of-home expenses**

Heat .....	_____	7A
Electricity .....	_____	7B
Insurance .....	_____	7C
Maintenance .....	_____	7D
Mortgage interest .....	_____	7E
Property taxes .....	_____	7F
Other expenses (specify): _____	_____	7G
<b>Subtotal:</b> Add amounts 7A to 7G	_____	7H
Personal-use part of the business-use-of-home expenses .....	_____	7I
<b>Subtotal:</b> Amount 7H minus amount 7I	_____	7J
Capital cost allowance (business part only), which means amount i of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4 .....	_____	7K
Amount carried forward from previous year .....	_____	7L
<b>Subtotal:</b> Add amounts 7J to 7L	_____	7M
Net income (loss) after adjustments (amount 5C) (if negative, enter "0") .....	_____	7N
<b>Business-use-of-home expenses available to carry forward:</b> Amount 7M minus amount 7N (if negative, enter "0") .....	_____	7O

**Allowable claim:** The lesser of amount 7M and 7N above (enter your share of this amount on line 9945 of Part 5) \_\_\_\_\_ **7P**

**Part 8 – Details of other partners**

Do not fill in this chart if you must file a partnership information return.

Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%

**Part 9 – Details of equity**

Total business liabilities .....	<b>9931</b>	_____
Drawings in the current year .....	<b>9932</b>	_____
Capital contributions in the current year .....	<b>9933</b>	_____



**Area E – Building dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building dispositions in the year: Total of column 5</b>				<b>9928</b>

**Note:** If you disposed of property in the year, see Chapter 3 of guide T4002 for information about your proceeds of disposition.

**Area F – Land additions and dispositions in the year**

Total cost of all land additions in the year	<b>9923</b>	
Total proceeds from all land dispositions in the year	<b>9924</b>	

**Note:** You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

**Chart A – Motor vehicle expenses**

Kilometres you drove in the fiscal period that was part of earning business income	_____	1		
Total kilometres you drove in the fiscal period	_____	2		
Fuel and oil	_____	3		
Interest (see Chart B)	_____	4		
Insurance	_____	5		
Licence and registration	_____	6		
Maintenance and repairs	_____	7		
Leasing (see Chart C)	_____	8		
Other expenses (specify): _____	_____	9		
	_____	10		
<b>Total motor vehicle expenses: Add amounts 3 to 10</b>	_____	<b>11</b>		
Business use part: $\left( \begin{array}{l} \text{amount 1 :} \\ \text{amount 2 :} \end{array} \right) \times \text{amount 11 :}$	_____	=	_____	12
Business parking fees	_____			13
Supplementary business insurance	_____			14
<b>Allowable motor vehicle expenses: Add amounts 12, 13, and 14 (include this total on line 9281 of Part 4)</b>	_____			<b>15</b>

**Note:** You can claim CCA on motor vehicles in Area A.

**Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles**

Total interest payable (accrual method) or paid (cash method) in the fiscal period	_____	16		
$\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$	_____	=	_____	17
<b>Available interest expense: The lesser of amount 16 and 17 (include this in amount 4 of Chart A)</b>	_____			<b>18</b>

\* For passenger vehicles bought after 2000.

**Chart C – Eligible leasing cost for passenger vehicles\*\***

Total lease charges incurred in your current fiscal period for the vehicle	_____	19		
Total lease payments deducted before your current fiscal period for the vehicle	_____	20		
Total number of days the vehicle was leased in your current and previous fiscal periods	_____	21		
Manufacturer's list price	_____	22		
Use a GST rate of 5% or HST rate applicable to your province.				
Amount 22 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	_____	▶	_____	× 85% = _____
$\left[ (\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{amount 21} \right]$	_____	▶	_____	- amount 20: _____ = _____
30				
$\left[ (\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{amount 19} \right]$	_____			= _____
amount 23				
<b>Eligible leasing cost: Whichever is less of amount 24 or 25 (enter in amount 8 of Chart A above)</b>	_____			<b>26</b>

\*\* Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.

See the privacy notice on your return.



## Statement of Farming Activities

- Use this form to calculate your self-employment farming income.
- For each farming business, fill in a **separate** Form T2042.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

Your name				Your social insurance number			
Farm name				Business number			
Farm address				City		Prov./Terr.	Postal code
Fiscal period	Date (YYYYMMDD)		Date (YYYYMMDD)		Was this your last year of farming?		
From	to				<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Main product or service				Industry code (see the appendix in Guide T4002)			
Accounting method		Tax shelter identification number		Partnership business number		Your percentage of the partnership	
<input type="checkbox"/> Cash		<input type="checkbox"/> Accrual				%	
Name and address of person or firm preparing this form							

**Part 2 – Internet business activities**

If your web pages or websites generate farming income, fill in this part of the form.

How many Internet web pages and websites does your business earn income from? Enter "0" if none..... \_\_\_\_\_

Provide up to five main web page or website addresses, also known as uniform resource locator (URL):

http:// \_\_\_\_\_

http:// \_\_\_\_\_

http:// \_\_\_\_\_

http:// \_\_\_\_\_

http:// \_\_\_\_\_

Percentage of your gross income generated from the web pages and websites.  
(If no gross income was generated from the Internet, enter "0".) ..... \_\_\_\_\_ %

**Part 3 – Income**

Wheat .....	9371	_____		_____
Oats .....	9372	_____		_____
Barley .....	9373	_____		_____
Mixed grains .....	9374	_____		_____
Corn .....	9375	_____		_____
Canola .....	9376	_____		_____
Flaxseed .....	9377	_____		_____
Soybeans .....	9378	_____		_____
Grains and oilseeds .....	9370	_____		_____
Fruit .....	9421	_____		_____
Potatoes .....	9422	_____		_____
Vegetables (not including potatoes) .....	9423	_____		_____
Tobacco .....	9424	_____		_____
Other crops .....	9420	_____		_____
Greenhouse and nursery products .....	9425	_____		_____
Forage crops or seeds .....	9426	_____		_____
<b>Livestock sold</b>				
Cattle .....	9471	_____		_____
Swine .....	9472	_____		_____
Poultry .....	9473	_____		_____
Sheep and lambs .....	9474	_____		_____
Livestock and animal products revenue .....	9470	_____		_____
Milk and cream (not including dairy subsidies) .....	9476	_____		_____
Eggs for consumption .....	9477	_____		_____
Other commodities .....	9520	_____		_____
<b>Program payments</b>				
Dairy subsidies .....	9541	_____		_____
Crop insurance .....	9542	_____		_____
Other program payments .....	9540	_____		_____
Rebates .....	9570	_____		_____
Custom or contract work (includes machine rentals) .....	9601	_____		_____
Insurance proceeds .....	9604	_____		_____
Patronage dividends .....	9605	_____		_____
Other income (specify): _____	9600	_____		_____
<b>Gross income:</b> Total of the income lines (enter this amount on line 14099 of your income tax and benefit return) .....	9659	_____		_____



**Part 4 – Net income (loss) before adjustments**

<b>Gross income</b> (line 9659 of Part 3) .....		4A
<b>Expenses</b> (enter only the business part)		
Containers and twine .....	9661	
Fertilizers and lime .....	9662	
Pesticides (herbicides, insecticides, fungicides) .....	9663	
Seeds and plants .....	9664	
Feed, supplements, straw, and bedding .....	9711	
Livestock purchases .....	9712	
Veterinary fees, medicine, and breeding fees .....	9713	
<b>Machinery expenses</b>		
Repairs, licences, and insurance .....	9760	
Gasoline, diesel fuel, and oil .....	9764	
Building repairs and maintenance (includes fence repairs) .....	9795	
Clearing, levelling, and draining land .....	9796	
Crop insurance, Revenue Protection Program, and stabilization premiums .....	9797	
Custom or contract work (includes machine rentals) .....	9798	
Electricity .....	9799	
Heating fuel and curing fuel .....	9802	
Insurance program overpayment recapture .....	9803	
Insurance .....	9804	
Interest and bank charges .....	9805	
Office expenses .....	9808	
Professional fees (includes legal and accounting fees) .....	9809	
Property taxes .....	9810	
Rent (land, buildings, and pasture) .....	9811	
Salaries, wages, and benefits (including employer's contributions) .....	9814	
Motor vehicle expenses (not including CCA) (amount 15 of Chart A) .....	9819	
Small tools .....	9820	
Mandatory inventory adjustment included in the previous year .....	9937	
Optional inventory adjustment included in the previous year .....	9938	
Other expenses (specify): _____		
_____		
Total other expenses (see Area A, column 6, on page 5) .....	9790	▶
<b>Subtotal of expenses</b>		4B
Capital cost allowance (CCA). Enter amount i of Area A <b>minus</b> any personal part and any CCA for business-use-of-home expenses .....	9936	
<b>Total farm expenses: Amount 4B plus line 9936</b>	9898	▶
<b>Net income (loss) before inventory adjustments: Amount 4A minus line 9898</b> .....		9899
Optional inventory adjustment included in the current year .....		9941
Mandatory inventory adjustment included in the current year .....		9942
<b>Net income (loss) after inventory adjustments: Total of lines 9899, 9941 and 9942</b>		4C

**Part 5 – Your net income (loss)**

Your share of the amount 4C or the amount from your T5013 slip, Statement of Partnership Income . . .		5A
GST/HST rebate for partners received in the year .....	9974	
<b>Total: Amount 5A plus line 9974</b>		▶
Other amounts deductible from your share of net partnership income (loss) (amount 6F) .....	9943	
<b>Net income (loss) after adjustments: Amount 5B minus line 9943</b> .....		5C
Business-use-of-home expenses (amount 7P) .....	9945	
<b>Your net income (loss): Amount 5C minus line 9945 (enter this amount on line 14100 of your income tax and benefit return)</b> . . .	9946	

**Part 6 – Other amounts deductible from your share of net partnership income (loss)**

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you. These claims must not be included in the claims already calculated for the partnership.

List details of expenses:

Expense amounts	
_____	6A
_____	6B
_____	6C
_____	6D
_____	6E
_____	6F

**Total other amounts deductible from your share of the net partnership income (loss):** Add amounts 6A to 6E (enter this on line 9943 of Part 5) \_\_\_\_\_

**Part 7 – Calculating business-use-of-home expenses**

Heat . . . . .	_____	7A
Electricity . . . . .	_____	7B
Insurance . . . . .	_____	7C
Maintenance . . . . .	_____	7D
Mortgage interest . . . . .	_____	7E
Property taxes . . . . .	_____	7F
Other expenses (specify): _____	_____	7G
<b>Subtotal:</b> Add amounts 7A to 7G		_____ 7H
Personal-use part of the business-use-of-home expenses . . . . .	_____	7I
<b>Subtotal:</b> Amount 7H minus amount 7I		_____ 7J
Capital cost allowance (business part only), which means amount i of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4 . . . . .	_____	7K
Amount carried forward from previous year . . . . .	_____	7L
<b>Subtotal:</b> Add amounts 7J to 7L		_____ 7M
Net income (loss) after adjustments (amount 5C) (if negative, enter "0") . . . . .	_____	7N
<b>Business-use-of-home expenses available to carry forward:</b> Amount 7M minus amount 7N (if negative, enter "0") . . . . .		_____ 7O
<b>Allowable claim:</b> The lesser of amount 7M and 7N (enter your share of this amount on line 9945 of Part 5) . . . . .		_____ 7P

**Part 8 – Details of other partners**

Do not fill in this chart if you must file a partnership information return.

Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss) \$	Percentage of partnership %
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss) \$	Percentage of partnership %
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss) \$	Percentage of partnership %
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss) \$	Percentage of partnership %

**Part 9 – Details of equity**

Total business liabilities . . . . .	_____	9931
Drawings in the current year . . . . .	_____	9932
Capital contributions in the current year . . . . .	_____	9933



**Area D – Equipment dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total equipment dispositions in the year: Total of column 5</b>				<b>9926</b>

**Note:** If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

**Area E – Building dispositions in the year**

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
<b>Total building dispositions in the year: Total of column 5</b>				<b>9928</b>

**Note:** If you disposed of property from your farming business in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

**Area F – Land additions and dispositions in the year**

Total cost of all land additions in the year . . . . .	<b>9923</b>	_____		_____
Total proceeds from all land dispositions in the year . . . . .	<b>9924</b>	_____		_____

**Note:** You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

**Area G – Quota additions and dispositions in the year**

Total cost of all quota additions in the year . . . . .	<b>9929</b>	_____		_____
Total proceeds from all quota dispositions in the year . . . . .	<b>9930</b>	_____		_____

**Note:** Quotas are eligible capital property. For more information, see Chapter 4 of Guide T4002.

**Chart A – Motor vehicle expenses**

Kilometres you drove in the tax year to earn farming income . . . . .	_____	1
Total kilometres you drove in the tax year . . . . .	_____	2
Fuel and oil . . . . .	_____	3
Interest (use Chart B below) . . . . .	_____	4
Insurance . . . . .	_____	5
Licence and registration . . . . .	_____	6
Maintenance and repairs . . . . .	_____	7
Leasing (use Chart C below) . . . . .	_____	8
Other expenses (specify): _____	_____	9
_____	_____	10
<b>Total motor vehicle expenses: Add amounts 3 to 10</b>		<b>_____</b>
Business use part: $\left( \begin{array}{l} \text{amount 1:} \\ \text{amount 2:} \end{array} \right) \times$ amount 11: _____	_____	12
Business parking fees . . . . .	_____	13
Supplementary business insurance . . . . .	_____	14
<b>Allowable motor vehicle expenses: Add amounts 12, 13, and 14 (enter this total on line 9819 of Part 4)</b> . . . . .	_____	<b>15</b>

**Note:** You can claim CCA on motor vehicles in Area A.

**Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles**

Total interest payable (accrual method) or paid (cash method) in the fiscal period .....	_____	16
$\$10^*$ × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method) .....	_____	17
		= _____
<b>Available interest expense:</b> Whichever is less of amount 16 or 17 (include in amount 4 of Chart A above) .....	_____	18

\* For passenger vehicles bought after 2000.

**Chart C – Eligible leasing cost for passenger vehicles\*\***

Total lease charges incurred in your current fiscal period for the vehicle .....	_____	19
Total lease payments deducted before your current fiscal period for the vehicle .....	_____	20
Total number of days the vehicle was leased in your current and previous fiscal periods .....	_____	21
Manufacturer's list price .....	_____	22
Use a GST rate of 5% or HST rate applicable to your province.		
Amount 22 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	▶ _____	× 85% = _____
$[(\$800 + \text{GST and PST, or } \$800 + \text{HST}) \times \text{amount 21}]$	▶ _____	- amount 20: _____ = _____
30		
$[(\$30,000 + \text{GST and PST, or } \$30,000 + \text{HST}) \times \text{amount 19}]$	_____	= _____
amount 23		
<b>Eligible leasing cost:</b> Whichever is less of amount 24 or 25 (enter in amount 8 of Chart A above) .....	_____	26

\*\* Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.

See the privacy notice on your return.

## Statement of Real Estate Rentals

- Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.
- To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:
  - If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
  - If you provide additional services such as cleaning, security, and meals, you may be conducting a business.
- For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434R, Rental of Real Property by Individual, and its Special Release.
- If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below. To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, What is a Partnership?
- For information on how to fill out this form, see Guide T4036, Rental Income.

<b>Part 1 – Identification</b>							
Your name					Your Social Insurance Number		
Your address				City		Prov./Terr.	Postal code
Fiscal period from	Date (YYYYMMDD)	to	Year	Month	Day	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Your percentage of the partnership		%	Industry code	5	3	1	1
Name of person or firm preparing this form				Tax shelter identification number (8 characters)			
Address of person or firm preparing this form				City			
				Prov./Terr.			
				Postal code			

<b>Part 2 – Details of other co-owners and partners</b>		
Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %

<b>Part 3 – Income</b>		
In most cases, you calculate your rental income using the <b>accrual method</b> . If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the <b>cash method</b> .		
List the addresses of your rental properties	Number of units	Gross rents
_____	_____	_____ <b>1</b>
_____	_____	_____ <b>2</b>
_____	_____	_____ <b>3</b>
Enter the total of your gross rents in the year you receive them (amount 1 plus amount 2 plus amount 3) . . . . .		<b>8141</b> _____
Other income (for example, premiums and leases, sharecropping) . . . . .		<b>8230</b> _____
<b>Total gross rental income</b> – Enter this amount on your Income Tax and Benefit Return on line 12599 (line 8141 plus line 8230)		<b>8299</b> _____

**Part 4 – Expenses**

	Total expenses	Personal portion
Advertising .....	8521	
Insurance .....	8690	
Interest and bank charges .....	8710	
Office expenses .....	8810	
Professional fees (includes legal and accounting fees) .....	8860	
Management and administration fees .....	8871	
Repairs and maintenance .....	8960	
Salaries, wages, and benefits (including employer's contributions) .....	9060	
Property taxes .....	9180	
Travel .....	9200	
Utilities .....	9220	
Motor vehicle expenses (not including capital cost allowance) .....	9281	
Other expenses .....	9270	
<b>Total expenses (add the lines listed under "Total expenses")</b> .....	<b>A</b>	
<b>Total for personal portion (add the lines listed under "Personal portion")</b> .....	<b>9949</b>	
Deductible expenses (total expenses from amount A <b>minus</b> total personal portion on line 9949) .....		<b>4</b>
Net income (loss) before adjustments (total gross rental income from line 8299 <b>minus</b> deductible expenses from amount 4) .....	<b>9369</b>	
Co-owner – calculate your share of net income from line 9369. Enter your result on amount 5 .....		<b>5</b>
Other expenses of the co-owner – other deductible expenses you have as a co-owner which you did not deduct elsewhere .....	<b>9945</b>	
<b>Subtotal (amount 5 minus line 9945)</b> .....		<b>6</b>
Recaptured capital cost allowance (co-owners – enter your share of the amount) .....	<b>9947</b>	
<b>Subtotal (amount 6 plus line 9947)</b> .....		<b>7</b>
Terminal loss (co-owners – enter your share of the amount) .....	<b>9948</b>	
<b>Subtotal (amount 7 minus line 9948)</b> .....		<b>8</b>
Total capital cost allowance claim for the year (amount i from Area A) .....	<b>9936</b>	
<b>Net income (loss) (amount 8 minus line 9936)</b> .....		<b>9</b>
If you are a sole proprietor or a co-owner enter this amount on line 9946.		
<b>Partnerships</b>		
Partners – your share of amount 9, or the amount from your T5013 slip, Statement of Partnership Income .....		<b>10</b>
Partners – GST/HST rebate for partners received in the year .....	<b>9974</b>	
Partners – other expenses of the partner .....	<b>9943</b>	
<b>Your net income (loss)</b> – For sole proprietors or co-owners, enter this amount on your income tax and benefit return on line 12600. For partnerships, enter the result of amount 10 <b>plus</b> line 9974 <b>minus</b> line 9943. Enter this amount on your Income Tax and Benefit Return on line 12600 .....	<b>9946</b>	

The capital cost allowance (CCA) you can claim depends on the type of rental property you own and the date you acquired it. Group the depreciable property you own into the appropriate classes. A specific rate of CCA generally applies to each class.

**Area A – Calculation of capital cost allowance (CCA) claim**

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Area B and C below)	4 Cost of additions from column 3 which are for AIIP or one or more zero-emission vehicles (ZEV) (new property must be available for use in the year) <b>Note 1</b>	5 Proceeds of dispositions in the year (see Area D and E below)	6* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)	7 Proceeds of dispositions available to reduce additions of AIIP and ZEV (col. 5 minus col. 3, plus col. 4). If negative, enter "0" <b>Note 2</b>	8 UCC adjustment for current-year additions of AIIP and ZEV (col. 4 minus col. 7) multiplied by the relevant factor. If negative, enter "0" <b>Note 3</b>	9 Adjustment for current-year additions subject to the half year-rule 1/2 multiplied by (col. 3 minus col. 4 minus col. 5). If negative, enter "0"	10 Base amount for CCA (col. 6 plus col. 8 minus col. 9)	11 CCA Rate %	12 CCA for the year (col. 10 multiplied by col. 11 or a lower amount)	13 UCC at the end of the year (col. 6 minus col. 12)
<b>Total CCA claim for the year**:</b> Total of column 12 (enter the amount on line 9936 of Part 4, amount i minus any personal part and any CCA for business-use-of-home expenses***)												

\* If you have a negative amount in column 6, add it to income as a recapture under 'Recaptured capital cost allowance' on line 9947. If no property is left in the class and there is a positive amount in the column, deduct the amount from your income as a terminal loss under 'Terminal loss' on line 9948. For more information, read Chapter 3 of Guide T4036.

\*\* For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Chapter 4 of Guide T4002. To help you calculate the capital cost allowance claim, see the calculation charts in Areas B to F.

\*\*\* Sole proprietors and partnerships - enter the total CCA claim for the year from amount i on line 9936. Co-owners - enter only your share of the total CCA claim for the year from amount i on line 9936.

**Note 1:** Columns 4, 7, and 8 apply only to accelerated investment incentive properties (AIIPs) (see Regulation 1104(4) of the Income Tax Regulations for the definition), zero-emission vehicles, and zero-emission passenger vehicles. In this chart ZEV represents both zero-emission vehicles and zero-emission passenger vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018 and became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019 and became available for use before 2028. For more information on AIIP and ZEV, see Guide T4036.

**Note 2:** The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54 and that is subject to the \$55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$55,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, the government proposes that the actual cost of the vehicle be adjusted for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. For more information on proceeds of disposition, read Class 54 in Guide T4036.

**Note 3:** The relevant factors for properties available for use before 2024 are 2 1/3 (classes 43.1 and 54), 1 1/2 (class 55), 1 (classes 43.2 and 53), 0 (classes 12 and 13), and 1/2 for the remaining accelerated investment incentive properties.

For more information on AIIP and ZEV, see Guide T4036 or go to [canada.ca/taxes-accelerated-investment-income](http://canada.ca/taxes-accelerated-investment-income).

List all equipment or other property you acquired or improved in the current tax year, and group them into the appropriate classes. Equipment includes appliances such as a washer and dryer; maintenance equipment such as a lawn mower or a snow blower; and other property such as furniture and some fixtures you acquired to use in your rental operation.

**Area B – Equipment additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (col. 3 minus col. 4)
<b>Total equipment additions in the year (total of column 5)</b>				<b>9925</b>

List all building or leasehold interest additions you acquired or improved in the current tax year. Group the depreciable property you own into the appropriate classes.



**Area C – Building additions in the year**

1 Class number	2 Property details	3 Total cost	4 Personal portion (if applicable)	5 Rental portion (col. 3 <b>minus</b> col. 4)
<b>Total building additions in the year (total of column 5)</b>				<b>9927</b>

**Area D – Equipment dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col. 3 <b>minus</b> col. 4)
<b>Total equipment dispositions in the year (total of column 5)</b>				<b>9926</b>

**Area E – Building dispositions in the year**

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal portion (if applicable)	5 Rental portion (col. 3 <b>minus</b> col. 4)
<b>Total building dispositions in the year (total of column 5)</b>				<b>9928</b>

**Area F – Land additions and dispositions in the year**

Total cost of all land additions in the year .....	<b>9923</b>	
Total proceeds from all land dispositions in the year .....	<b>9924</b>	

See the privacy notice on your return.