



Canada Revenue
Agency

Agence du revenu
du Canada

Electronic Filers Manual for 2016 Income Tax and Benefit Returns

Chapter 1 Preparing Electronic Records

**Ce document est
disponible en français**



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The purpose of this chapter

This chapter provides supplementary information for the completion of the electronic return. It does not replace or contain information that is in the T1 general guide, supplementary guides, and other agency publications.

Support

The EFILE Helpdesk is available to you if you have any questions regarding error messages (**Chapter 2**) and/or authentication problems for EFILE numbers and passwords. Please make every attempt to contact your **designated** Helpdesk.

Overview

EFILE is an automated service that permits those who prepare and file taxes on behalf of others to electronically file the 2013, 2014, 2015, and/or 2016 income tax and benefit returns to the CRA via the Internet.

- Must use EFILE certified software.
- Transmit returns automatically using a web service.
- Generates a real time acknowledgement, which means a confirmation number is provided almost instantly using the same web service.
- Update and maintain your account information.

Software products

Information on software products can be found on our website at cra.gc.ca/esrvc-srvce/tx/bsnss/fl/crtfdfsftwr/sftwr-eng.html.

Mandatory Electronic Filing

For information on mandatory electronic filing, please visit our website at cra.gc.ca/esrvc-srvce/tx/prprsr/mndtrylctrncflng-eng.html.

Preparer Responsibilities

For information on preparer responsibilities, please visit our website at cra.gc.ca/esrvc-srvce/tx/bsnss/fl/lgbt-eng.html.

Form T183, Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return

For information on the T183, please visit our website at cra.gc.ca/esrvc-srvce/tx/bsnss/fl/frms-eng.html.

System for the electronic notification of debt

The System for the Electronic Notification of Debt (SEND) was discontinued and was replaced by the Client Data Enquiry (CDE) service.

Client Data Enquiry (CDE) Services

For information on CDE, please visit our website at cra.gc.ca/discounters/.

Auto-fill my return

For information on Auto-fill my return, please visit our website at cra.gc.ca/auto-fill/.

Processing Returns

Cycles – The CRA begins processing T1 returns (2013, 2014, 2015 and 2016 tax years) on February 20, 2017. All returns filed with the Canada Revenue Agency are processed in cycles. Accepted EFILE returns are entered in the next available cycle. Cycle processing commences mid-February, and notices of assessment for returns processed in the first cycle should be issued by the end of the month.

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

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

Refund enquiries – Refund enquiries on clients’ returns are **not** to be directed to the EFILE Helpdesks. Please direct **all refund enquiries** to individual income tax and trust enquiries (formerly general enquiries). Advise your clients that our tax enquiries officers cannot check the status of the refund until four weeks after the electronic return has been accepted for processing by the Agency. Therefore, if a delay is encountered in the submission of the EFILE return, you must inform your client accordingly.

Your clients can also visit **My Account** to get information about the status of their current-year refund.

Payment of balance owing – Inform clients that payment of any balance owing on the 2016 tax return is due by May 1, 2017. Clients who file early may send the CRA a post-dated payment for as late as May 1, 2017. Compound daily interest is charged on any outstanding balance from May 2, 2017 until it is paid in full. Inform clients that if they cannot pay in full upon filing, they can visit cra.gc.ca/collections for additional information.

For information on the different types of payment methods, they can visit cra.gc.ca/mkpymnt-eng.html.

Form T7DR(A), *Efile Remittance Form*

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

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

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

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

Complete the identification area of the T7DR(A) for your client and ensure he or she confirms that the information entered is correct.

If the address entered is different than the address on the income tax return, clearly indicate that it is a **"new address."** This will ensure the client's address will be changed as requested when the payment is processed.

Represent a Client (RAC)

For information on RAC, please visit our website at cra.gc.ca/esrvc-srvce/tx/rprsnttvs/bt-eng.html.

Review of returns

For information about our verification programs, please visit our website at cra.gc.ca/esrvc-srvce/tx/bsnss/fl/fltrtns-eng.html.

Paper Documentation

What is required? – For ease of discussion in this part, all elections, designations, agreements, waivers, and special elective returns are referred to as "elections."

The *Income Tax Act* provides for these various elections to be made. Some are made on authorized Canada Revenue Agency forms while others are made by providing specific information in a letter/note format.

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

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

When submitting this documentation:

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

Note: All other documentation used to prepare the return (excluding "elections" as indicated) is to be retained and sent to the Canada Revenue Agency **only** if requested.

Identification specifications

Client identification – Clients no longer receive an identification mail-out label from us, which reflects information contained in our records. Confirm with your client their personal information, including their current address, before entering it on the EFILE return.

You must ensure that the name, social insurance number, and date of birth entered belong to the client for whom you are preparing the return. Non-acceptance often results because spousal identification information is entered on the client's return.

The following chart illustrates the acceptable characters for each field of the identification area.

Note:

- Key hyphens using a dash.
- Roman numerals are to be keyed as alpha characters.

Acceptable identification characters

Characters	First Name	Last Name	C/O Line	Street Address	City	Province	Spouse Name
Alphabetic	X	X	X	X	X	X	X
Numeric			X	X	X		
Space*	X	X	X	X	X		X
Hyphen	X	X	X	X	X		X
Apostrophe	X	X	X	X	X		X
Period*	X	X	X	X	X		X
Slash			X	X	X		
Ampersand			X	X			
Diacritic	X	X	X	X	X		X
Brackets				X			
Pound sign				X			

*A period or space is a valid character in any field except at the first position.

Name – Enter the client's name as shown on the identification label. Where the surname on the identification label is incorrect, enter the client's correct name and indicate that a change to the client's surname has been made. When entering the client's name:

- the entry must begin and end with alpha characters;
- alpha characters may be in either lower or upper case format;
- there is only one space between multiple first names (e.g. Mary Lou);
- there is only one space between a surname and a surname suffix (e.g. John Jones Jr);
- titles are not entered (e.g. Mr., Ms, Dr, C.A.); and
- no spaces are left between hyphenated surnames (e.g. Smith-Jones).

Note 1: If the client is an Inuit who uses a number at the beginning of his or her name, key the number on the care of line.

Note 2: For deceased clients, **do not** enter “The Estate of the late” in the client’s first name field.

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

- Do not enter the “C/O” information in the client’s address lines.
- Do not enter “C/O,” “c/o” “care of,” or any combination in the “Care of line.”
- The highlighted areas in the above chart indicate the characters that are not allowed in the first or last position of the “c/o line” and the “street address.”

Note 1: When the return is a pre-bankruptcy return, do not enter the Trustee’s address. It is the client’s address that **must be** entered.

Note 2: The alternative address option cannot be used if the current year return:

- has been discounted;
- is a pre-bankruptcy return filed by a Trustee; or
- is for a deceased client.

Note 3: The alternative address option is not allowable on prior year tax returns.

Care of line – Make an entry on the care of line only if it is to be used in the client’s mailing address. Entries on this line will be printed on the client’s notice of assessment. Begin and end the entry with an alpha or numeric character. If the client chooses the alternative address option, it is not necessary to make changes in this area.

- Do not enter the “C/O” information in the client’s address lines.
- Do not enter “C/O,” “c/o,” “care of,” or any combination in the “Care of line.”
- The highlighted areas in the above chart indicate the characters that are not allowed in the first or last position of the “c/o line” and the “street address.”

Street – Begin and end the entry with an alpha or numeric character. Where fractions appear in an address, key as 45 1/2. Leave a space to separate numbers (that is, 75 3 Garden St). The entry on this line will be printed on the client’s notice of assessment. Refer to Appendix B, C, and D for the correct street type entry.

- Do not enter the “C/O” information in any of the client’s address lines.
- Do not enter “C/O,” “c/o,” “care of,” or any combination in any of the client’s address lines.
- The highlighted areas in the above chart indicate the characters that are not allowed in the first or last position of the “c/o line” and the “street address.”

City – The entry for city is validated against the Canada Revenue Agency’s city database index.

- The only allowable combination of special characters in the “City” field is a period “.” followed by the hyphen “-”.

Note: Failure to comply with the address specifications may result in a processing delay.

Province – Where the client’s mailing address is in a province or territory different from the province or territory of residence on December 31, 2016, the client is still eligible for EFILE.

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

Date of entry – Enter the client’s immigration date. The year must be the same as the year of the T1 return.

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

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

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

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

Spouse or common-law partner’s name – We use only the first four characters entered for the spouse’s or common-law partner’s given name. A period is valid in the spouse’s or common-law partner’s name with the exception of the first character.

Spouse or common-law partner’s net income – This is entered on page 1 of the T1 return in the identification area.

Spouse or common-law partner’s universal child care benefit amount – Enter the UCCB amount reported by the lower income spouse or common-law partner on his or her return, or the amount that it would be if he or she filed a return. The amount of repayment reported by the lower income spouse or common-law partner should be entered on page 1 of the return in the box – “Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return.”

Province of residence and taxing province – The entries for province of residence and taxing province on December 31, 2016 must be the same or the client is not eligible to EFILE.

An exception to this is if Form T2203, *Provincial and Territorial Taxes - Multiple Jurisdictions* is being filed.

Yukon First Nations identification number:

The acceptable entries for clients who were living on Yukon First Nation settlement lands on December 31, 2016 are:

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

Tax Return Specifications

This part contains specific instructions as they relate to the preparation of the electronic return. Most of the information you may require to complete the return is contained in the T1 guide and supplementary guides.

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

Canada/Quebec Pension Plan contributions – When making an entry for Canada or Quebec pensionable earnings, **do not** reduce the amount by the basic Canada/Quebec Pension Plan exemption amount.

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

CPT30 – Working beneficiaries, aged 65 to 70, who elected to opt out of contributing to the Canada Pension Plan or are revoking a prior Election should submit the completed CPT30 to their employer and send a copy to the CRA. The election/revocation will apply to all income from pensionable employment, including self-employment earnings. Send the original completed form to the Winnipeg Tax Centre using the address shown on the back of the form. Individuals with self-employed income only, should not use Form CPT30 when they want to revoke a previous election to not contribute to the CPP. Instead, they should indicate the revocation effective date on Schedule 8 when they file their 2016 tax return.

For working beneficiaries, Paragraph 19(d) was added to the CPP. It requires that the CPP basic exemption be calculated differently in the year an individual commences receiving CPP retirement benefits. Individuals can commence receiving CPP retirement benefits at age 60. This provision is intended to protect individual's entitlement to survivor, children's and death benefits, (based on pre-retirement earnings). The Paragraph 19(d) change implemented in 2013 no longer applies to QPP as their similar legislation was repealed for 2012.

Direct deposit request – Beginning in 2013, the CRA began accepting information for only one bank account where all payments from the CRA will be deposited. The second account for Canada Child Tax Benefit payments and the third account for Universal Child Care Benefit (UCCB) payments were removed.

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

Discounted returns – Ensure the amounts entered in fields 6505, 6507, and 6509 on the RC71, *Statement of Discounting Transaction*, are correct. Do not submit a copy of the *Statement of Discounting Transaction* to us, unless requested.

Elections indicator – Where the client makes an election, designation, agreement, waiver, or special elective return at the time of filing his/her return, **enter** a 7 in field 9906. Completion of this field code does not constitute an election; it is designed only to inform us that an election form or a letter/note containing the required information is being submitted in paper format.

Do not update field 9906 for “Elections” which are not required to be made at the time of filing the return; however, these elections will have to be submitted in accordance with the provisions of the Act.

Foreign business income – If foreign business income is from box 24 of a T3 slip, Statement of Trust Income Allocations and Designations, the amount must be reported in fields 162 and 135, business income, of the T1 return. A selected financial data statement (SFD) type 2 must be completed. For electronic processing purposes, the following fields of the identification area of the SFD should be completed as follows:

- your name and business name – enter taxpayer’s name;
- business address (including city, province or territory, and postal code) – enter taxpayer’s address of residence on T1;
- fiscal period – January 1st to December 31st (or to date of death) of the tax year
- industry code – applicable code;
- fields 8000, 8299, 8519, 9369, and 9946 should be equal to box 24 of the T3 slip.

Instalments – Ensure the instalment payments that the client remitted to the Canada Revenue Agency are claimed in field 476. Do not claim instalment payments as tax deducted at source. Do not include any payment on filing as an instalment payment.

Investment tax credit – Where a carry back of investment tax credit is requested, a re-assessment to the applicable year(s) will be processed and the notice(s) of re-assessment will be issued as soon as possible. Please inform your client that the re-assessment(s) could take approximately ten weeks.

Loss carry-back requests (Form T1A) – Where a carry back of a 2016 loss under Sections 111 and 41 of the *Income Tax Act* is requested, a re-assessment to the applicable year(s) will be processed and the notice(s) of re-assessment will be issued as soon as possible. Please inform your client that the re-assessment(s) could take approximately ten weeks. For purposes of electronic filing, Form T1A, *Request for Loss Carryback*, does not have to be submitted in writing to the Canada Revenue Agency.

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

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

Where the client is claiming the Manitoba personal tax credit and/or the education property tax credit, and he/she received social assistance from the province of Manitoba in 2016, enter the percentage of social assistance received (box 14 on Form T5007).

Where social assistance payments are reported for a resident of Manitoba who did not receive social assistance benefits from the province of Manitoba, an entry of 100 is required in field 6130 for processing purposes. If social assistance was received for the entire year, an entry of 101 in field 6130 is required.

Member of a communal organization – Where the client is a member of a communal organization, update field 9905 with a 7. These clients are not eligible to contribute to a registered retirement savings plan. The completion of this field will prevent us from providing RRSP deduction limit statements to them.

Newcomers to Canada – To calculate whether the client is entitled to full or prorated non-refundable tax credits, entries are required in fields 5292 (Canadian sourced non-resident income, excluding the income subject to Part XIII tax) and 5293 (Canadian sourced non-resident income subject to Part XIII tax PLUS foreign sourced non-resident income) in Canadian dollars. For more information on income subject to Part XIII tax, please refer to the CRA website at cra.gc.ca/tx/nnrsdnts/ndvdl/nnrs-eng.html.

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

Note: Only income earned in Canada should be reported in fields 113 (old age security pension), 114 (CPP or QPP benefits), 115 (other pensions or superannuation), 119 (employment insurance and other benefits), 126 (net rental income or loss), and/or 129 (RRSP income from T4RSP slips). Newcomers who must file a Schedule A, Schedule B, Schedule C or report income from NR4 slips, T4A-NR slips, NR-OAS slips, NR-CPP slips, Section 116 income, Section 216 income, Section 217 income, taxable capital gains from disposing of Canadian property if received as a non-resident, and OASRI are not eligible to file electronically.

No income – Where the client has no income to report (no entries are made in fields 101 to 150), update field 9915 with a 7.

Overseas employment tax credit (T626) (2015 and prior) – If there are multiple T626s with two different calculation rates, a paper return will be required.

Patronage payments – Where the client received non-taxable patronage allocations, on which income tax was withheld, claim the tax deducted in field 437. Enter the income on which this tax was deducted in field 5345 (income with tax withheld).

Placement agency – If a self-employed worker, engaged by a **placement agency**, received a T4 slip with no entry in box 14, Code 11 in box 29, and CPP/QPP and EI premiums deducted:

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

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

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

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

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

Note: If T4 placement agency income is the only income reported at the self-employment fields, an entry of 1 is required in field 371 for processing purposes.

Pre-bankruptcy return – All income reported and deductions claimed are from January 1st of the taxation year to the day before the date of bankruptcy.

The number of months used for the education and textbook amounts on Schedule 11 cannot exceed the number of months up to and including the month the client became bankrupt.

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

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

- HBP or LLP repayments, in fields 129, 246, or 262
- CPP or EI overpayments, in fields 448 or 450
- Refundable medical expense supplement, in field 452
- Working income tax benefit, in field 453
- Working income tax benefit advance payments received (from RC210 slip), in field 415
- Refund transfer to the next year's instalment account, in field 488

Rental income – When entering the street address and postal code on the selected financial data record, if more than one rental property is covered by the selected financial data record, enter only the address and postal code of the property that generated the highest gross rental income.

Refund transfer – Where the client wants to transfer the refund to his/her next year's instalment account, enter 1 in field 488. In this instance, an entry to request direct deposit of the refund is not permitted.

Restricted farm loss – If farming was not your client's chief source of income and you had a net farm loss, the loss you can deduct at field 141 is limited (restricted). For 2013 and subsequent tax years, the restricted farm loss limit increased from \$8,750 to \$17,500 annually. This means that if your net farm loss is \$32,500 or more, you will be able to deduct \$17,500 from your other income. The total farming loss is entered at field 5495. Please refer to T4003, *Farming Income*, for more information.

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

Selected financial data records – For clients reporting income from self-employment, rental operations, employment expenses, and/or meals and lodging expenses, selected financial data (SFD) records are required. Complete a separate record for each operation. A client with more than six SFD is not eligible for EFILE. For 2001 and subsequent tax years, there is no requirement for the tax preparer to capture the T5013 address information.

Spouse or common-law partner’s net income – The spouse or common-law partner’s net income is captured in the Identification area on page 1 of the return. This income will be used in T1 calculations for related spousal or common-law partner non-refundable tax credits, refundable tax credits, and provincial/territorial tax and credits. This information will also be used to calculate a client’s GST/HST credit. Where the marital status code is 1 or 2, and the net income is NIL or negative, an entry of 7 is required in field 9918. If your client is a “Newcomer” to Canada, enter their spouse or common-law partner’s net income earned during the period the taxpayer was living in Canada at field 5263 and/or the net income earned during the period the taxpayer was living outside Canada at field 5267. If nil or negative, enter 1 for processing purposes.

Tax deducted – If your client resides outside the province of Quebec and was employed in the province of Quebec, ensure the income and tax deducted from the province of Quebec information slip (Relevé 1) are reported in the appropriate fields (fields 5349 and 5350) on your tax preparation software.

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

Tax deducted transfer – Field 438 is applicable only to residents of the province of Quebec who were employed outside the province of Quebec in 2016. Do not include tax deductions withheld on CPP/QPP and/or EI benefits.

Volunteer program – Where the return has been completed under the volunteer program, update field 487 with a 1.

Wage loss replacement plans – Update field 9916 with the amount of premiums paid to wage loss replacement plans, which have been used to reduce the benefits reported. Only the net amount of wage loss replacement plan benefits is reported in field 104. Enter the contributions made to a wage loss replacement plan in field 103.

Canadian Indians

Under the *Indian Act*, status Indians are tax exempt on income earned on a reserve. Note that some Yukon First Nations do not qualify for the exempt status under Section 87 of the *Indian Act*. You will find a list of the Yukon First Nation settlements lands on page 23.

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

Employment income – Non-taxable salary or wages paid to status Indians should be indicated on a T4 slip as follows if the total employment income is exempt:

CPP election (CPT124)

- Box 14 should be blank and in the other information area on the T4 slip, box 71 should indicate the amount of the non-taxable earnings for a status Indian employee.
- The non-taxable earnings amount (box 71) **should be** entered in field 5347 **only** when box 14 includes that amount.
- For working income calculation purposes, the non-taxable earnings amount (box 71) **should be** entered in field 5363.
- Field 5548 (QPP pensionable earnings where the province of employment is Quebec) and/or field 5549 (CPP pensionable earnings where the province of employment is other than Quebec) should be updated with the amount indicated in box 26 (to a maximum of \$54,900 per slip).

No CPP election

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

Note 1: If the client has exempt T4 income and has **no** other income to report (no entries are being made in fields 101 to 150), an entry of 7 is required in field 9915.

Note 2: If the client has **only** exempt T4 income and has **other** income to report (entries are being made in fields 104 to 150), field 5347 **should be** updated with the non-taxable earnings amount (box 71).

Note 3: Any deductions withheld for registered pension plan contributions, union or professional dues, and/or other employment expenses on the “non-taxable earnings” should not be claimed. Where CPP/QPP contributions and/or EI premiums were withheld, the appropriate fields should be entered.

Self-employment income – Where the total amount of the self-employment income is “exempt income,” entries in the self-employment fields should not be made nor should selected financial data records be prepared. For working income calculation purposes, the “exempt net self-employment income,” excluding losses, should be entered in field 5363, including any tax exempt self-employment income recorded in box 88 on a T4. Where the client is electing (CPT20) to pay CPP contributions on the self-employment income, the “exempt net self-employment income” should be entered in field 373.

Employment insurance and other benefits – The amount of benefits received should be entered in field 119. Enter in field 119, the amount in box 14 (total benefits paid) of the T4E slip, **minus** any amount in box 18 (tax exempt benefits). **Do not** enter these benefits in field 5363. The portion of benefits that is in box 18 of the T4E slip is “exempt income,” and **should be entered in field 5378**.

CPP/QPP benefits – The amount of benefits received should be entered in field 114. The portion of the benefits that is “exempt income” should be claimed in field 232 **and also entered in field 5378**.

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

Other types of “exempt income” and tax deducted at source on “exempt income” – For any other type of income received that is “exempt income,” an entry at field 5378 is required. Where tax was deducted at source on income that is “exempt income,” and that income was not entered at field 5347, the income on which the tax was withheld should be entered at field 5345.

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

Pooled Registered Pension Plans (PRPP) – Tax-exempt self-employment income reported on a T4 (box 88) is captured at field 5581 and tax-exempt employment income from a T4 (box 71) is captured at field 5875 on the RC383. This information is required to calculate the taxpayer’s non-deductible PRPP room amount, which will be displayed on the 2016 notice of assessment. Contributions to a PRPP from tax-exempt income are not deductible on the taxpayer’s income tax return; however, can be used as a repayment under the Home Buyers’ Plan and the Lifelong Learning Plan.

Working income tax benefit and non-taxable income fields 385, 386, 388, and/or 389 – fields **385** and **386** should include, but are not limited to, the non-taxable **working income** reported at field 5363.

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

Appendices

The following appendices are provided to assist in the preparation of electronic returns and the correction of errors:

Ensure the return contains all the required information before it is transmitted. If you discover omissions or additional information relating to an electronically filed return that we have already accepted, you will have to request an adjustment. Requests for an adjustment to a return must be submitted in paper format to the tax centre and be fully substantiated or you may request a change to the return through RAC, provided you have a level 2 authorization, permitting you to act on behalf of your client.

Appendix A: Exclusions from electronic filing (EFILE)

For a full list of exclusions, please visit our website at cra.gc.ca/esrvc-srvce/tx/bsnss/fl/flrtrns-eng.html.

Appendix B: Treasury board addressing standard

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

Building unit identifier

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

Civic site street number

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

Civic site street number suffix

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

Street name

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

Street type code

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

Street direction code

Enter Canada Post Corporation's mnemonic code for street direction.

The acceptable entries are:

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

Appendix C: Keying apartment numbers

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

Examples:

313D-2233 Main Street

D-2233 Main Street

D313-2233 Main Street

Appendix D: Street type code list

Street type	Code	Street type	Code
Abbey	ABBEY	Crossing	CROSS
Acres	ACRES	Cul-de-sac	CDS
Allée	ALLÉE	Dale	DALE
Alley	ALLEY	Dell	DELL
Autoroute	AUT	Diversion	DIVERS
Avenue (English)	AVE	Downs	DOWNS
Avenue (French)	AV	Drive	DR
Bay	BAY	Échangeur	ÉCH
Beach	BEACH	End	END
Bend	BEND	Esplanade	ESPL
Boulevard (English)	BLVD	Estates	ESTATE
Boulevard (French)	BOUL	Expressway	EXPY
By-Pass	BYPASS	Extension	EXTEN
Byway	BYWAY	Farm	FARM
Campus	CAMPUS	Field	FIELD
Cape	CAPE	Forest	FOREST
Carré	CAR	Freeway	FWY
Carrefour	CARREF	Front	FRONT
Centre (English)	CTR	Gardens	GDNS
Centre (French)	C	Gate	GATE
Cercle	CERCLE	Glade	GLADE
Chase	CHASE	Glen	GLEN
Chemin	CH	Green	GREEN
Circle	CIR	Grounds	GRNDS
Circuit	CIRCT	Grove	GROVE
Close	CLOSE	Harbour	HARBR
Common	COMMON	Heights	HTS
Concession	CONC	Highlands	HGHLDS
Corners	CRNRS	Highway	HWY
Côte	CÔTE	Hill	HILL
Cour	COUR	Hollow	HOLLOW
Cours	COURS	Île	ÎLE
Court	CRT	Impasse	IMP
Cove	COVE	Inlet	INLET
Crescent	CRES	Island	ISLAND
Croissant	CROIS	Quai	QUAI
Key	KEY	Quay	QUAY
Knoll	KNOLL	Ramp	RAMP
Landing	LANDNG	Rang	RANG
Lane	LANE	Range	RG
Limits	LMTS	Ridge	RIDGE

Line	LINE	Rise	RISE
Link	LINK	Road	RD
Lookout	LKOUT	Rond point	RDPT
Loop	LOOP	Route	RTE
Mall	MALL	Row	ROW
Manor	MANOR	Rue	RUE
Maze	MAZE	Ruelle	RLE
Meadow	MEADOW	Run	RUN
Mews	MEWS	Sentier	SENT
Montée	MONTÉE	Square	SQ
Moor	MOOR	Street	ST
Mount	MOUNT	Subdivision	SUBDIV
Mountain	MTN	Terrace	TERR
Orchard	ORCH	Terrasse	TSSE
Parade	PARADE	Thicket	THICK
Parc	PARC	Towers	TOWERS
Park	PK	Townline	TLINE
Parkway	PKY	Trail	TRAIL
Passage	PASS	Turnabout	TRNABT
Path	PATH	Vale	VALE
Pathway	PTWAY	Via	VIA
Pines	PINES	View	VIEW
Place (English)	PL	Village	VILLGE
Place (French)	PLACE	Villas	VILLAS
Plateau	PLAT	Vista	VISTA
Plaza	PLAZA	Voie	VOIE
Point	PT	Walk	WALK
Pointe	POINTE	Way	WAY
Port	PORT	Wharf	WHARF
Private	PVT	Wood	WOOD
Promenade	PROM	Wynd	WYND

Appendix E: Fields that can have a negative value

Only the fields listed below may contain a negative value.

Field	Description
107	Gain (or loss) from the disposition of qualified small business corporation shares
110	Gain (or loss) from the disposition of qualified farm property and qualified fishing property
122	Net partnership: limited or non-active partners only
124	Gain (or loss) from qualified farm property and qualified fishing property mortgage foreclosures and conditional sales reposessions
126	Net rental income (loss)
127	Taxable capital gains (or net capital loss) (for deceased taxpayers only)
132	Gain (or loss) from the disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares
135	Net business income (loss)
137	Net professional income (loss)
138	Gain (or loss) from the disposition of real estate, depreciable property, and other properties
139	Net commission income (loss)
141	Net farming income (loss)
143	Net fishing income (loss)
150	Total income
153	Gain (or loss) from the disposition of bonds, debentures, promissory notes, and other similar properties
155	Gain (or loss) from other mortgage foreclosures and conditional sales reposessions
174	T5, T5013, & T4PS information slips – capital gains (or losses)
176	T3 information slips – capital gains (or losses)
260	Taxable income
5355	Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment
5507	RRSP earned income calculation
5530	Earned income adjustment amount (T778)
6694	Amount of the reserve reported on line 6684 from the most recent disposition (T2017)
6695	Amount of the reserve reported on line 6685 from the most recent disposition (T2017)
6706	Total reserves (T2017)
8519	Gross profit (loss) (T2125)
9369	Net income (loss) before adjustments (T776, T2121, T2125)
9899	Net income (loss) before adjustments (T2042)
9944	Net income (loss) after adjustments (T1163, T1273)
9946	Net income (loss) for rental/self-employment operations (T776, T1163, T1273, T2042, T2121, T2125)
9969	Net income (loss) before adjustments (T1163, T1273)

Appendix F: Summary of supporting fields

The following is a list of the supporting fields, used in EFILE, that are not shown on the T1 Individual Income Tax Return, schedules or forms. Where a paper return is required to be filed, these fields should not be printed on that return.

Supporting fields

Field	Description	Principle Field
488	Refund transfer	484
5026	Employment insurance and provincial parental insurance plan premiums – non-Quebec return	312
5027	Total PPIP premiums	312
5028	Total EI premiums	312
5029	PPIP indicator	376
5031	QPP contributions	308
5032	QPP contributions payable on self-employment and other earnings	222, 310
5117	Number of full weeks in attendance at a designated educational institution or secondary school	215
5230	Spouse or common-law partner's capital gain from mortgage foreclosures and conditional sales reposessions	452, 453, 6158, 6188, 6197, 6340
5263	Spouse or common law partner's net income while the taxpayer is living in Canada	Identification area of page 1 of the T1 return
5267	Spouse or common law partner's net-income while living outside of Canada	Identification area of page 1 of the T1 return
5273	Foreign non-business income – first country	433 (T2209)
5274	Foreign non-business income – second country	433 (T2209)
5275	Foreign non-business income – third country	433 (T2209)
5276	Foreign business income tax paid to a foreign country – first country	434 (T2209)
5277	Foreign non-business income tax paid to a foreign country – first country	431 (T2209)
5278	Foreign non-business income tax paid to a foreign country – second country	431 (T2209)
5279	Foreign non-business income tax paid to a foreign country – third country	431 (T2209)
5280	Foreign business income – first country	439 (T2209)
5281	Foreign business income – second country	439 (T2209)
5282	Foreign business income – third country	439 (T2209)
5283	Foreign business income tax paid to a foreign country – second country	434 (T2209)
5284	Foreign business income tax paid to a foreign country – third country	434 (T2209)
5285	Vow of perpetual poverty	256

5292	Canadian sourced non-resident income, excluding the income subject to Part XIII tax	Identification area of page 1 of the T1 return
5293	Canadian sourced non-resident income subject to Part XIII tax PLUS foreign sourced non-resident income	Identification area of page 1 of the T1 return
5308	British Columbia logging tax paid	Schedule 1
5321	Quebec logging tax paid	Schedule 1
5330	Indicator for filing due date for tax shelter, or inactive or active business	122
5334	Capital gains from T3 slips	176 (Schedule 3)
5335	British Columbia logging income	5308 (Schedule 1)
5337	CCA on certified film property	232
5344	Ineligible pension income	115, 116, 129, 256 , 314
5345	Income with tax withheld	104, 130, 135, 137, 139, 141, 143, 437
5347	T4 earning reduction	101
5349	Quebec tax withheld (from slips in the taxpayer's name)	437
5350	Income on which Quebec tax was withheld (from slips in the taxpayer's name)	437
5351	Amount of OAS pension repaid	232
5353	Limited partnership loss carry forward from 1986 and 1987	251
5354	Limited partnership loss available for carry forward	122, 126
5355	Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment	317
5359	Shareholder's loan repayment	232
5363	Canadian Indians with exempt income	
5367	Quebec logging income	5321 (Schedule 1)
5378	Other exempt income received by a Canadian Indian	
5478	EI insurable earnings	312, 450, 5028
5479	EI and other benefits repaid	232
5492	Farm/fish loss	252
5493	Shareholder earnings	317
5494	Exempt self-employed earnings – Canadian Indians	317
5495	Total Section 31 farm loss	141
5496	Restricted farm loss	252
5507	RRSP earned income calculation	135, 137, 139, 141, 143
5508	Home buyers' participant repayment amount	129
5511	Lifelong Learning Plan participant repayment amount	129
5527	Spouse indicator	
5530	Earned income adjustment amount	214
5532	Net self-employment income-loss adjustment amount	135, 137, 139, 141, 143, 452, 453
5536	RDSP repayment by taxpayer	232, 235, 452, 453
5537	RDSP income of spouse or common-law partner	235, 452, 453
5538	RDSP repayment by spouse or common-law partner	235, 452, 453
5540	CPP/QPP number of months of retirement	114

5553*	Total CPP overpayment allowed at field 448 on previously assessed returns	
5555	CPP/QPP number of months of disability	114
5563*	CPP deductions allowed on previously assessed returns	
5564*	Total CPP withheld per T4 on all previously assessed returns	
5566	CPP/QPP retirement benefits	114
5589	Taxable amount of other than eligible dividends paid before July 1, 2016	6151 (NL428)
5746	QPP deductions allowed on previously assessed returns	
5747	QPP withheld per T4 on all previously assessed returns	
5748	QPP overpayment allowed at field 448	
5773	Indicator separation less than 90 days	116, 210, 326, 423, 5864
6820	Special tax for Quebec LSVCC	418 (Schedule 1)
9900	Additional business income	T1139
9901	Last year's additional business income	T1139
9902	Number of eligible children born in 2010 or later , for whom the disability amount cannot be claimed	214
9903	Child care expenses paid for eligible children born in 2010 or later , for whom the disability amount cannot be claimed	214
9904	Number of eligible children born in 2000 to 2009 , (or born in 1999 or earlier with a mental or physical impairment for whom the disability amount cannot be claimed)	214
9905	Client is a member of a communal organization	
9906	Election indicator	
9907	Annuity income	115
9908	RRSP annuity income	129
9909	Bank interest	121
9910	Bond interest	121
9911	Foreign non-business income on T3 slips	121
9912	Interest from mortgages	121
9913	Interest expense	221
9914	Indicator that no provincial assistance was received (MB)	6114
9915	Indicator that client has no income	
9916	Premiums paid to a wage loss replacement plan	104
9917	Indicator that no old age security pension was received	113
9918	Indicator that the spouse or common-law partner's net income is NIL or negative	Identification area of page 1 of the T1 return
9919	Joint accounts	121
9921	Number of eligible children born in 2016 or earlier , for whom the disability amount can be claimed	214

9922	Indicator for no pension adjustment amount	206
9971	Child care expenses paid for eligible children born in 2000 to 2009 , (or born in 1999 and earlier with a mental or physical impairment for whom the disability amount cannot be claimed)	214
9972	Child care expenses paid for eligible children born in 2016 or earlier , for whom the disability amount can be claimed	214

Appendix G: Field codes used in EFILE

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

Field codes in EFILE

Code	Name
101	Employment income from T4 slips
102	Commission income included at line 101
103	Wage loss replacement contributions
104	Other employment income
106	Total proceeds of disposition of qualified small business corporation shares (Schedule 3)
107	Gain (or loss) from the disposition of qualified small business corporation shares (Schedule 3)
109	Total proceeds of disposition of qualified farm property and qualified fishing property (Schedule 3)
110	Gain (or loss) from the disposition of qualified farm property and qualified fishing property (Schedule 3)
113	Old age security pension
114	CPP or QPP benefits
115	Other pensions or superannuation
116	Elected split-pension amount
117	Universal child care benefit
119	Employment insurance, provincial parental insurance, and other benefits
120	Taxable amount of eligible and other than eligible dividends from taxable Canadian corporations
121	Interest & other investment income
122	Net partnership income: limited or non-active partners only
123	Total proceeds of disposition from qualified farm property and qualified fishing property mortgage foreclosures and conditional sales reposessions (Schedule 3)
124	Gain (or loss) from qualified farm property and qualified fishing property mortgage foreclosures and conditional sales reposessions (Schedule 3)
125	Registered Disability Savings Plan income (RDSP)
126	Net rental income (loss)
127	Taxable capital gains
128	Taxable amount of support payments received
129	RRSP income
130	Other income
131	Total proceeds of disposition from publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (Schedule 3)
132	Gain (or loss) from the disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (Schedule 3)

135	Net business income (loss)
136	Total proceeds of disposition from real estate, depreciable property, and other properties (Schedule 3)
137	Net professional income (loss)
138	Gain (or loss) from the disposition of real estate, depreciable property, and other properties (Schedule 3)
139	Net commission income (loss)
141	Net farming income (loss)
143	Net fishing income (loss)
144	Workers' compensation benefits
145	Social assistance payments
146	Net federal supplements
150	Total income
151	Total proceeds of disposition from bonds, debentures, promissory notes, and other similar properties (Schedule 3)
152	Disability benefits included on line 114
153	Gain (or loss) from the disposition of bonds, debentures, promissory notes, and other similar properties (Schedule 3)
154	Total proceeds of disposition from other mortgage foreclosures and conditional sales reposessions (Schedule 3)
155	Gain (or loss) from other mortgage foreclosures and conditional sales reposessions (Schedule 3)
156	Total support payments received
158	Gain from personal-use property (Schedule 3)
159	Net gain from listed personal property (LPP) (Schedule 3)
160	Gross rental income
161	Capital gains deferral from qualifying dispositions of eligible small business corporation shares (Schedule 3)
162	Gross business income
164	Gross professional income
166	Gross commission income
168	Gross farming income
170	Gross fishing income
173	Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property for the year (Schedule 3)
174	T5, T5013, & T4PS information slips – capital gains (or losses) (Schedule 3)
176	T3 information slips – capital gains (or losses) (Schedule 3)
178	Capital loss from a reduction in your business investment loss (Schedule 3)
179**	Principal residence designation (Schedule 3)
180	Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations
181**	Year of acquisition (Schedule 3)
182	Total proceeds of disposition (Schedule 3)
185	UCCB amount designated to a dependant
205	Pooled Registered Pension Plan (PRPP) employer contributions

206	Pension adjustment
207	Registered pension plan deduction
208	RRSP/PRPP deduction
210	Deduction for elected split-pension amount
212	Annual union, professional, or like dues
213	Universal child care benefit repayment
214	Child care expenses
215	Disability supports deduction
217	Allowable business investment loss deduction
219	Moving expenses
220	Allowable deduction for support payments made
221	Carrying charges and interest expenses
222*	Deduction for CPP or QPP contributions on self-employment and other earnings
223*	Deduction for PPIP premiums on self-employment income
224	Exploration and development expenses
228	Gross business investment loss
229	Other employment expenses
230	Total support payments made
231	Clergy residence deduction
232	Other deductions
235*	Social benefits repayment
240	Transfers to an RRSP/PRPP (Schedule 7)
244	Canadian Forces personnel and police deduction
245	Total RRSP and PRPP contributions made from March 1, 2016 to March 1, 2017 (Schedule 7)
246	RRSP contributions designated as a repayment under Home Buyers' Plan (Schedule 7)
247	Home Buyers' Plan current tax year withdrawals on T4RSP slips (Schedule 7)
248	Employee home relocation loan deduction
249	Security options deductions
250	Other payments deduction
251	Limited partnership losses of other years
252	Non-capital losses of other years
253	Net capital losses of other years
254	Capital gains deduction
255	Northern residents deductions
256	Additional deductions
259**	Address of the home purchased under the HBP is the same as on page 1 of return (Schedule 7)
260	Taxable income
262	RRSP contributions designated as a repayment under the Lifelong Learning Plan (Schedule 7)
263	The Lifelong Learning Plan current tax year withdrawals on T4RSP slips (Schedule 7)
264**	Lifelong Learning Plan designation (Schedule 7)
266**	Foreign property held in the current tax year with a total cost of more than \$100,000

267	Amateur athlete trust (Schedule 7)
300	Basic personal amount (Schedule 1)
301	Age amount (Schedule 1)
303	Spouse or common-law partner amount (Schedule 1)
305	Amount for an eligible dependant (Schedule 1)
306	Amount for infirm dependants age 18 or older (Schedule 1)
308*	CPP contributions (Schedule 1)
310*	CPP contributions payable on self-employment and other earnings (Schedule 1)
312*	Employment insurance premiums (Schedule 1)
313	Adoption expenses (Schedule 1)
314	Pension income amount (Schedule 1)
315	Caregiver amount (Schedule 1)
316	Disability amount (for self)(Schedule 1)
317*	Employment insurance premiums on self-employment and other eligible earnings (Schedule 1)
318	Disability amount transferred from a dependant (Schedule 1)
319	Interest paid on your student loans (Schedule 1)
320	Eligible tuition fees paid for the current tax year (Schedule 11)
321	Part-time education and textbook amounts (Schedule 11)
322	Full-time education and textbook amounts (Schedule 11)
323	Tuition, education, and textbook amounts (Schedule 1)
324	Tuition, education, and textbook amounts transferred from a child (Schedule 1)
326	Amounts transferred from your spouse or common law partner (Schedule 1)
327	Federal amount transferred (Schedule 11)
329	Donations made to government bodies (Schedule 9)
330	Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later (Schedule 1)
331	Allowable amount of medical expenses for other dependants (Schedule 1)
332	Allowable amount of medical expenses (Schedule 1)
333	Donations made to prescribed universities outside Canada (Schedule 9)
334	Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada (Schedule 9)
335	Gross non-refundable tax credits before donations and gifts (Schedule 1)
337	Gifts of depreciable property (Schedule 9)
338	Non-refundable tax credits before donations and gifts (Schedule 1)
339	Gifts of capital property (Schedule 9)
340	Allowable charitable donations and government gifts (Schedule 9)
342	Eligible amount of cultural and ecological gifts (Schedule 9)
343	Amount of gifts of money made after March 20, 2013 (Schedule 9)
349	Donations and gifts (Schedule 1)
350	Total federal non-refundable tax credits (Schedule 1)
351	Spouse or common law partner's adjusted taxable income (Schedule 2)
352**	Number of children for whom you are claiming the family caregiver amount (Schedule 1)
353	Spouse or common-law partner's age amount (Schedule 2)

- 354 Amount of donations made before 2016 (Schedule 9)
- 355 Spouse or common-law partner's pension income amount (Schedule 2)
- 357 Spouse or common-law's partner disability amount (Schedule 2)
- 360 Tuition, education, and textbook amounts transferred from your spouse or common-law partner (Schedule 2)
- 361 Spouse or common-law partner's family caregiver amount for children under 18 years of age (Schedule 2)
- 362 Volunteer firefighters' amount (Schedule 1)
- 363 Canada employment amount (Schedule 1)
- 364 Public transit amount (Schedule 1)
- 367 Family caregiver amount for infirm children under 18 years of age (Schedule 1)
- 369 Home buyers' amount (Schedule 1)
- 370 Children's arts amount (Schedule 1)
- 371 Pensionable net self-employment earnings (Schedule 8 and RC381)
- 372** CPP self-employed election effective date (Schedule 8 and RC381)
- 373 Employment earnings not shown on a T4 slip on which you elect to pay additional CPP/QPP contributions (Schedule 8 and RC381)
- 374** CPP self-employed revocation effective date (Schedule 8 and RC381)
- 375* PPIP premiums paid (Schedule 1 for Quebec)
- 376* PPIP premiums payable on employment income (Schedule 1 for Quebec)
- 377 Employment income from a province other than Quebec (Schedule 10 for Quebec)
- 378* PPIP premiums payable on self-employment income (Schedule 1 for Quebec)
- 379 Net business income (from line 27 of Schedule L of the Quebec provincial income tax return). (Schedule 10 for Quebec)
- 380 PPIP insurable earnings (Schedule 10 for Quebec)
- 381** Do you have an eligible dependant? (Schedule 6)
- 382** Do you have an eligible spouse? (Schedule 6)
- 383 Taxable part of scholarship income reported at line 130 (Schedule 6)
- 384 Eligible spouse's taxable part of scholarship income reported at line 130 (Schedule 6)
- 385 Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer (Schedule 6)
- 386 Eligible spouse's tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer (Schedule 6)
- 387 Eligible spouse's total working income (Schedule 6)
- 388 Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer (Schedule 6)
- 389 Eligible spouse's tax-exempt part of all income earned or received on a reserve less the deduction related to that income, or an allowance received as an emergency volunteer (Schedule 6)
- 390 Eligible spouse's total adjusted net income (Schedule 6)
- 391** Are you claiming the basic WITB? (Schedule 6)
- 392** Are you claiming the WITB disability supplement for yourself? (Schedule 6)
- 394** Does your eligible spouse qualify for the disability amount for himself or herself? (Schedule 6)
- 395 Search and rescue volunteers' amount (Schedule 1)

- 398 Home accessibility expenses (Schedule 12)
- 399 Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions (Schedule 8, RC381)
- 406* Federal tax (Schedule 1)
- 409 Total federal political contributions (Schedule 1)
- 410* Federal political contribution tax credit (Schedule 1)
- 411 Federal labour-sponsored funds tax credit – Net cost (Schedule 1)
- 412* Investment tax credit (Schedule 1)
- 413 Provincial labour sponsored funds tax credit – Net cost (Schedule 1)
- 414* Provincial labour sponsored funds tax credit – Allowable credit (Schedule 1)
- 415* Working income tax benefit advance payments received (box 10 on the RC210 slip) (Schedule 1)
- 417* Net federal tax before the inclusion of WITB advance payments and additional tax on RESP accumulated income payments (Schedule 1)
- 418* Special taxes (Schedule 1)
- 419 Federal labour-sponsored funds tax credit – Allowable credit (Schedule 1)
- 424* Federal tax on split income (Schedule 1)
- 425* Federal dividend tax credit (Schedule 1)
- 427* Minimum tax carry-over (Schedule 1)
- 428* Provincial or territorial tax (Page 4 of T1 General)
- 431* Non-business income tax paid to a foreign country (T2209)
- 432* Yukon First Nations tax (YT432)
- 433 Net foreign non-business income (T2209)
- 434* Business income tax paid to a foreign country (T2209)
- 435* Total payable (Page 4 of T1 General)
- 437* Total income tax deducted (from all information slips) (Page 4 of T1)
- 438* Tax transfer for residents of Quebec (Page 4 of T1 for Quebec)
- 439 Net foreign business income (T2209)
- 440* Refundable Quebec abatement (Page 4 of T1 for Quebec)
- 441* Federal refundable First Nations abatement (Page 4 of T1 for Yukon)
- 448* CPP overpayment (Page 4 of T1)
- 450* Employment insurance overpayment (Page 4 of T1)
- 452* Refundable medical expense supplement (Page 4 of T1)
- 453* Working income tax benefit (Page 4 of T1)
- 454* Refund of investment tax credit (Page 4 of T1)
- 456* Part XII.2 trust tax credit (Page 4 of T1)
- 457* Employee and partner GST/HST rebate (Page 4 of T1)
- 458 Eligible fees (Page 4 of T1)
- 459* Children's fitness tax credit (Page 4 of T1)
- 460** Branch number of account (Page 4 of T1)
- 461** Institution number of account (Page 4 of T1)
- 462** Bank account number of account (Page 4 of T1)
- 465* Donation to the Ontario Opportunities Fund (Page 4 of T1 for Ontario)
- 466* Net refund (Page 4 of T1 for Ontario)

468* Eligible educator school supply – Expenses (Page 4 of T1)
 469* Eligible educator school supply – Tax credit (Page 4 of T1)
 476* Tax paid by instalments (Page 4 of T1)
 479* Provincial or territorial credits (Page 4 of T1)
 484* Refund (Page 4 of T1)
 485* Balance owing (Page 4 of T1)
 486* Amount enclosed (Page 4 of T1)
 487** Volunteer program (Page 4 of T1)
 488** Refund transfer (Page 4 of T1)
 490** Return prepared by (Page 4 of T1)
 5026* Employment insurance and provincial parental insurance plan premiums – non-Quebec return
 5027* Total PPIP premiums
 5028* Total EI premiums
 5029** PPIP indicator
 5031* QPP contributions
 5032* QPP contributions payable on self-employment and other earnings
 5033* Total QPP contributions (Schedule 8, RC381)
 5034* Total CPP contributions (Schedule 8, RC381)
 5106 Dependant's net income (Schedule 5)
 5109 Family caregiver amount for spouse or common-law partner (Schedule 5)
 5110 Family caregiver amount for an eligible dependant (Schedule 5)
 5112** Number of dependants (Schedule 5)
 5117** Number of full weeks in attendance at a designated educational institution or secondary school (T929)
 5118 Earnings for services performed in Canada on which the Social Security contributions were made (RC269)
 5119 Amount contributed to a social security arrangement (RC269)
 5120 Amount to be included in the total at field 335 (RC269)
 5121 Total contributions to a foreign employer-sponsored pension plan (RC269)
 5122 Total resident compensation from employment services (RC267 and 269)
 5123 Pension adjustment or prescribed amount from foreign pension arrangements (RC267, 268, and 269)
 5124 Deductible amount of contributions to a U.S. retirement plan by individuals (RC267)
 5125 Contributions to a U.S. retirement plan by a Canadian commuter (RC268)
 5210* Multiple jurisdictions - Income allocated to NL (T2203 – supporting fields 5615, 5622, 5629, 5636, 5774, 5643, 5781 and 5789)
 5211* Multiple jurisdictions - Income allocated to PE (T2203 - supporting fields 5616, 5623, 5630, 5637, 5775, 5644, 5782 and 5790)
 5212* Multiple jurisdictions - Income allocated to NS (T2203 - supporting fields 5617, 5624, 5631, 5638, 5776, 5645, 5783 and 5791)
 5213* Multiple jurisdictions - Income allocated to NB (T2203 - supporting fields 5931, 5932, 5933, 5934, 5935, 5936, 5937 and 5694)
 5214* Multiple jurisdictions - Income allocated to QC (T2203)
 5215* Multiple jurisdictions - Income allocated to ON (T2203 - supporting fields 5618, 5625, 5632, 5639, 5777, 5646, 5788, 5784 and 5792)

- 5216* Multiple jurisdictions - Income allocated to MB (T2203 - supporting fields 5686, 5687, 5688, 5689, 5690, 5691, 5692 and 5693)
- 5217* Multiple jurisdictions - Income allocated to SK (T2203 - supporting fields 5619, 5626, 5633, 5640, 5778, 5647, 5785 and 5793)
- 5218* Multiple jurisdictions - Income allocated to AB (T2203 - supporting fields 5620, 5627, 5634, 5641, 5779, 5648, 5786 and 5794)
- 5219* Multiple jurisdictions - Income allocated to BC (T2203 - supporting fields 5621, 5628, 5635, 5642, 5780, 5649, 5787 and 5795)
- 5220* Multiple jurisdictions - Income allocated to NT (T2203 - supporting fields 5676, 5678, 5680, 5682, 5796, 5684, 5800 and 5798)
- 5221* Multiple jurisdictions - Income allocated to YT (T2203 - supporting fields 5941, 5942, 5943, 5944, 5945, 5946, 5947, and 5695)
- 5222* Multiple jurisdictions - Income allocated to Other (outside Canada) (T2203)
- 5223* Multiple jurisdictions - Income allocated to NU (T2203 - supporting fields 5677, 5679, 5681, 5683, 5797, 5685, 5801 and 5799)
- 5230 Spouse or common-law partner's capital gain from mortgage foreclosures and conditional sales reposessions
- 5263 Spouse or common-law partner's net-income while taxpayer is living in Canada
- 5267 Spouse or common-law partner's net-income while taxpayer is living outside of Canada
- 5273 Foreign non-business income – first country (T2209)
- 5274 Foreign non-business income – second country (T2209)
- 5275 Foreign non-business income – third country (T2209)
- 5276* Foreign business income tax paid to a foreign country – first country (T2209)
- 5277* Foreign non-business income tax paid to a foreign country – first country (T2209)
- 5278* Foreign non-business income tax paid to a foreign country – second country (T2209)
- 5279* Foreign non-business income tax paid to a foreign country – third country (T2209)
- 5280 Foreign business income – first country (T2209)
- 5281 Foreign business income – second country (T2209)
- 5282 Foreign business income – third country (T2209)
- 5283* Foreign business income tax paid to a foreign country – second country (T2209)
- 5284* Foreign business income tax paid to a foreign country – third country (T2209)
- 5285 Vow of perpetual poverty
- 5292 Canadian sourced non-resident income, excluding the income subject to Part XIII tax
- 5293 Canadian sourced non-resident income subject to Part XIII tax PLUS foreign sourced non-resident income
- 5308* British Columbia logging tax paid
- 5321* Quebec logging tax paid
- 5330** Indicator for filing due date for tax shelter, or inactive or active business
- 5334 Capital gains from T3 slips (T936)
- 5335 British Columbia logging income
- 5337 CCA on certified film property
- 5344 Ineligible pension income
- 5345 Income with tax withheld
- 5347 T4 earning reduction
- 5349* Quebec tax deducted (from slips in the taxpayer's name)

5350	Income on which Quebec tax was withheld (from slips in the taxpayer's name)
5351	Amount of OAS benefits repaid
5353	Limited partnership loss carry forward from 1986 & 1987
5354	Limited partnership loss available for carry forward
5355	Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment
5359	Shareholder's loan repayment
5363	Canadian Indians with exempt income
5365	Non-eligible capital gains from T3 slips (T936)
5367	Quebec logging income
5378	Other exempt income received by a Canadian Indian
5478	EI insurable earnings
5479	EI benefits repaid
5492	Farm/fish loss
5493	Shareholder earnings
5494	Exempt self-employed earnings – Canadian Indians
5495	Total Section 31 farm loss
5496	Restricted farm loss
5507	RRSP earned income calculation
5508	Home Buyers' Plan participant repayment amount
5511	Lifelong Learning Plan (LLP) participant repayment amount
5522**	Marital during the year status indicator (Schedule 5)
5527**	Spousal indicator
5529**	Amount for an eligible dependant status indicator (Schedule 5)
5530	Earned income adjustment amount (T778)
5532	Net self-employment income-loss adjustment amount
5536	RDSP repayment by taxpayer
5537	RDSP income of spouse or common-law partner
5538	RDSP repayment by spouse or common-law partner
5540**	CPP/QPP number of months of retirement (T4A(P) slip)
5548	Total QPP pensionable earnings (Schedule 8, RC381)
5549	Total CPP pensionable earnings (Schedule 8, RC381)
5553*	Total CPP overpayment allowed at field 448 on previously assessed returns
5555**	CPP/QPP number of months of disability (T4A(P) slip)
5563*	CPP deductions allowed on previously assessed returns
5564*	Total CPP withheld per T4 on all previously assessed returns
5566	CPP/QPP retirement benefits
5569	Security options deduction included at field 249 (T691)
5570	Gifts of security included at field 249 (T691)
5571	Other types of deductions included at field 249 (T691)
5746*	Total QPP deductions allowed on all previously assessed returns
5747*	Total QPP withheld per T4 on all previously assessed returns
5748*	Total QPP overpayment allowed at field 448 on all previous assessed returns
5773**	Indicator separation less than 90 days

5804	Basic personal amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5808	Age amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5812	Spousal or common-law partner amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5816	Amount for an eligible dependant (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5820	Amount for infirm dependants age 18 or older (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5821	Amount for dependent children born in 1998 or later (SK428)
5822	Senior supplementary amount (if born in 1951 or earlier) (SK428)
5823	Amount for young children (NS, PE, NU428)
5824*	Canada or Quebec Pension Plan contributions (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5825	Family caregiver amount for children under 18 years of age (YT428)
5828*	Canada or Quebec Pension Plan contributions payable on self-employment and other earnings (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5829*	Employment insurance premiums on self-employment and other eligible earnings (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5830	Volunteer firefighters' amount (NL, MB428)
5831	Child care amount (NL428)
5832*	Employment insurance premiums (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5833	Adoption expenses (NL, ON, MB, AB, BC, YT428)
5834	Canada employment amount (YT428)
5835	Public transit amount (YT428)
5836	Pension income amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5837	Home buyers' amount (SK428)
5838	Children's fitness amount (BC428)
5839	Fitness amount (MB428)
5840	Caregiver amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5841	Children's arts amount (MB, BC, YT428)
5842	Children's fitness equipment amount (BC428)
5843	Education coaching amount (BC428)
5844	Disability amount (for self) (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5845	Manitoba search and rescue volunteers' amount (MB428)
5846	Back-to-school amount (BC428)
5848	Disability amount transferred from a dependant (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5850	Teacher school supply amount (PE428)
5852	Interest paid on your student loans (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
5856	Your tuition and education amounts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NT428)
5856	Your tuition, education, and textbook amounts (NU, YT428)
5860	Tuition and education amount transferred from child (NL, PE, NS, NB, ON, MB, SK, AB, BC, NT428)
5860	Tuition, education, and textbook amounts transferred from child (NU, YT428)
5864	Amounts transferred from your spouse or common-law partner (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)

- 5868 Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5872 Allowable amount of medical expenses for other dependants (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5875 Tax-exempt T4 employment income (RC383)
- 5876 Allowable amount of medical expenses (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5880 Add lines 5804 through 5864 and line 5876 (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5881 Tax-exempt earned income, which includes box 88 of your T4 slip(s) (RC383)
- 5882 Total PRPP contributions from tax-exempt employment income
- 5883 PRPP contributions designated as a repayment under the Home Buyers' Plan
- 5884 Provincial non-refundable tax credits before donations and gifts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5896 Donations and gifts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)
- 5897 PRPP contributions designated as a repayment under Lifelong Learning Plan
- 5898 Farmers' food donation tax credit (BC428)
- 5900 Spouse or common-law partner's amount for young children [NU(S2)]
- 5901 Spouse or common-law partner's amount for dependent children [SK(S2)]
- 5902 Spouse or common-law partner's age amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5903 Spouse or common-law partner's senior supplementary amount [SK(S2)]
- 5904 Family caregiver amount for children under 18 years of age transferred from your spouse or common-law partner [YT(S2)]
- 5905 Spouse or common-law partner's pension income amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5907 Spouse or common-law partner's disability amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5909 Tuition and education amounts transferred from your spouse or common-law partner [NL, PE, NS, NB, ON, MB, SK, AB, BC, NT (S2)]
- 5909 Tuition, education, and textbook amounts transferred from your spouse or common-law partner [NU, YT(S2)]
- 5912 Spouse or common-law partner's adjusted taxable income [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]
- 5914 Eligible tuition fees paid for the current tax year [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S11)]
- 5916 Part-time education amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NT (S11)]
- 5916 Part-time education and textbook amount [NU, YT(S11)]
- 5918 Full-time education amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NT (S11)]
- 5918 Full-time education and textbook amount [NU, YT(S11)]
- 5920 Provincial/territorial amount transferred [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S11)]
- 5970** Program type from the current tax year Tuition Rebate Eligibility certificate 1 (RC360)
- 5971 Eligible tuition fees paid certificate 1 (RC360)
- 5972 Tuition rebate maximum amount from the current tax year Tuition Rebate Eligibility certificate 1 (RC360)

5973** Program type from the current tax year Tuition Rebate Eligibility certificate 2 (RC360)
 5974 Eligible tuition fees paid certificate 2 (RC360)
 5975 Tuition rebate maximum amount from the current tax year Tuition Rebate Eligibility certificate 2 (RC360)
 5976** Program type from the current tax year Tuition Rebate Eligibility certificate 3 (RC360)
 5977 Eligible tuition fees paid certificate 3 (RC360)
 5978 Tuition rebate maximum amount from the current tax year Tuition Rebate Eligibility certificate 3 (RC360)
 6003 Alberta political contributions made in the current tax year from official receipt called *Annual Contribution* (AB428)
 6004 Alberta political contributions made in the current tax year from official receipt called *Senatorial Selection Campaign Contributions* (AB428)
 6033 Basic sales tax (BC479)
 6035 Additional sales tax credit claim for spouse or common-law partner (BC479)
 6036 New Brunswick home renovation expenses [NB(S12)]
 6040 British Columbia political contributions made in the current tax year (BC428)
 6045* British Columbia employee share ownership plan tax credit (BC428)
 6047* Employee venture capital tax credit (BC428)
 6048 British Columbia home renovation tax credit for seniors and persons with disabilities (BC479)
 6049* British Columbia venture capital tax credit for shares acquired in 2016 (BC479)
 6050* British Columbia venture capital tax credit for shares purchased during the first 60 days of 2017 that you elect to claim in 2016 (BC479)
 6051* British Columbia mining exploration tax credit (BC479)
 6053 British Columbia mining exploration tax credit allocated from a partnership (BC479)
 6054 Amount you claimed for foreign income on line 256 of your return that is exempt under a tax treaty (NT, NU479)
 6055 British Columbia training tax credit for individuals (BC479)
 6056* British Columbia training tax credit for employers (BC479)
 6063* Shipbuilding and ship repair industry tax credit for employers (BC479)
 6070 Age amount for spouse or common-law partner (MB428-A)
 6071 Disability amount for spouse or common-law partner (MB428-A)
 6072** Number of disability claims for self or for a dependant other than your spouse or common-law partner (MB428)
 6074** Number of disabled dependants born in 1998 or earlier (MB428-A)
 6076** Number of dependent children born in 1998 or later (MB428-A)
 6080* Manitoba labour-sponsored funds tax credit (MB428)
 6083* Manitoba mineral exploration tax credit claimed (MB428)
 6084** Last 2 digits of the year graduated (T1005)
 6085* Manitoba community enterprise development tax credit claimed (MB428)
 6086* Manitoba tuition fee income tax rebate claimed (MB428)
 6087 Amount of eligible tuition fees (T1005)
 6088** Graduated from an institution outside of Manitoba (T1005)
 6089** Involuntary separation indicator [NB(S12), ON(S12), MB479, BC479]
 6090 Personal tax credit for spouse or common-law partner (MB479)

- 6091* Manitoba small business venture capital tax credit amount from slip T2SBVCTC (MAN) (T1256-1)
- 6092* Manitoba small business venture capital tax credit claimed (MB428)
- 6094* Manitoba employee share purchase tax credit (T1256-2)
- 6095** Number of disability claims for self or for a dependant other than your spouse or common-law partner (MB479)
- 6096* Manitoba employee share purchase tax credit claimed (MB428)
- 6097** Number of disabled dependants born in 1998 or earlier (MB479)
- 6097** Number dependants with a mental or physical infirmity (ON428)
- 6098 Amount of qualifying donations (ON428, NS428)
- 6099** Number of dependent children born in 1998 or later (NS428, MB479, PE428)
- 6105 Total Manitoba personal tax credits (MB479)
- 6106 School taxes assessed in Manitoba for 2016 (MB479)
- 6108** Involuntary separation indicator (ON-BEN)
- 6109** Election to receive one Ontario trillium benefit payment in last month of benefit year (ON-BEN)
- 6110 Total rent paid for the current tax year (ON-BEN, MB479)
- 6112 Property tax paid for the current tax year (ON-BEN, MB479)
- 6113** Application for Ontario Senior Homeowners' Property Tax Grant – subsequent year (ON-BEN)
- 6114 Manitoba education property tax credit advance received (MB479)
- 6114** Student residence (ON-BEN)
- 6116 Occupancy cost (MB479)
- 6118** Application for the Ontario energy and property tax credit – subsequent year (ON-BEN)
- 6119** Application for the Northern Ontario energy credit – subsequent year (ON-BEN)
- 6120 School tax credit for homeowners (MB479)
- 6121 Home energy cost paid for principal residence on a reserve in Ontario for the current tax year (ON-BEN)
- 6122 School tax assessed for the current tax year (MB479)
- 6123 Amount paid for accommodation in a public long-term care home in Ontario for the current tax year (ON-BEN)
- 6124 School tax credit for homeowners (MB479)
- 6125* Primary caregiver tax credit (MB479)
- 6126 Manitoba total Rent Assist benefits received (MB479)
- 6130** Percentage of social assistance (MB479)
- 6131* Paid work experience tax credit (MB479)
- 6132 Eligible expenditures (T4164)
- 6134* Odour-control tax credit (MB479)
- 6135* Manitoba community enterprise development tax credit claimed (MB479)
- 6136 Eligible nutrient management equipment expenditures (MB479)
- 6137* Manitoba employee share purchase tax credit claimed (MB479)
- 6138* Green energy equipment tax credit (purchaser) (MB479)
- 6139* Green energy equipment tax credit (manufacturer) (MB479)
- 6140 Manitoba political contributions made in the current tax year (MB428)
- 6143* Book publishing tax credit (MB479)

- 6145 Eligible tuition fees (MB479)
- 6146 Eligible medical expenses for fertility treatments (MB479)
- 6147 Family tax benefit (MB428)
- 6148* Cultural industries printing tax credit (MB479)
- 6150 Provincial non-refundable tax credits (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6151* Provincial tax on split income (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6152* Provincial dividend tax credit (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6154* Provincial minimum tax carry-over (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)
- 6155 New Brunswick political contributions made in the current tax year (NB428)
- 6156* Unused low-income tax reduction from your spouse or common-law partner (NB428)
- 6157 Basic reduction (NB428)
- 6158 Reduction for spouse or common-law partner (NB428)
- 6159 Reduction for an eligible dependant (NB428)
- 6167* New Brunswick labour-sponsored venture capital fund tax credit (NB428)
- 6168 Newfoundland dividend tax credit – Other than eligible dividends paid before July 1, 2016 (NL428)
- 6169* New Brunswick small business investor tax credit (T1258)
- 6170* New Brunswick small business investor tax credit you want to carry back to the 1st prior year (T1258)
- 6171* New Brunswick small business investor tax credit you want to carry back to the 2nd prior year (T1258)
- 6172* New Brunswick small business investor tax credit you want to carry back to the 3rd prior year (T1258)
- 6174 Newfoundland and Labrador resort property investment tax credit (T1297)
- 6175 Newfoundland and Labrador political contributions made in the current tax year (NL428)
- 6177* Newfoundland and Labrador direct equity tax credit (T1272)
- 6178* Newfoundland and Labrador direct equity tax credit you want to carry back to the 1st prior year (T1272)
- 6179* Newfoundland and Labrador direct equity tax credit you want to carry back to the 2nd prior year (T1272)
- 6180* Newfoundland and Labrador direct equity tax credit you want to carry back to the 3rd prior year (T1272)
- 6183* Newfoundland and Labrador resort property investment tax credit you want to carry back to the 1st prior year (T1297)
- 6184* Newfoundland and Labrador resort property investment tax credit you want to carry back to the 2nd prior year (T1297)
- 6185* Newfoundland and Labrador resort property investment tax credit you want to carry back to the 3rd prior year (T1297)
- 6186* Unused low-income tax reduction from your spouse or common-law partner (NL428)
- 6187 Basic tax reduction (NL428)
- 6188 Reduction for your spouse or common-law partner (NL428)
- 6189 Reduction for an eligible dependant (NL428)
- 6190* Newfoundland and Labrador venture capital tax credit (NL428)

6195 Basic reduction (NS428)
 6197 Reduction for your spouse or common-law partner (NS428)
 6199 Reduction for an eligible dependant (NS428)
 6210 Nova Scotia political contributions made in the current tax year (NS428)
 6220* Nova Scotia equity tax credit (T1285)
 6225* Nova Scotia equity tax credit you want to carry back to the 1st prior year (T1285)
 6226* Nova Scotia equity tax credit you want to carry back to the 2nd prior year (T1285)
 6227* Nova Scotia equity tax credit you want to carry back to the 3rd prior year (T1285)
 6228 Volunteer firefighters and ground search and rescue tax credit (NS428)
 6229 Nunavut volunteer firefighters' tax credit (NU428)
 6238* Nova Scotia labour-sponsored venture capital tax credit (NS428)
 6247 Supplement for spouse or common-law partner (NT479)
 6248 Basic credit for spouse or common-law partner (NT479)
 6249 Cost of living supplement (NT479)
 6250 Basic credit for self (NT479)
 6251 Northwest Territories credit (NT479)
 6255 Northwest Territories political contributions made in the current tax year (NT428)
 6266 Total expenses reported on Form T1221 (ON479)
 6269** Number of dependent children born in 1997 or later (ON428)
 6309 Ontario children's activity tax credit (ON479)
 6310 Ontario political contributions made in the current tax year (ON479)
 6311 Ontario healthy homes renovation tax credit (ON479)
 6320* Ontario co-operative education tax credit (ON479)
 6322* Ontario apprenticeship training tax credit (ON479)
 6324** Number of eligible apprenticeships (ON479)
 6325** Number of eligible work placements (ON479)
 6326** Tax credits claimed as a member of a partnership (ON479)
 6327** Business number (ON479)
 6336 Age reduction for self (PE428)
 6337 Age reduction for your spouse or common-law partner (PE428)
 6338 Prince Edward Island political contributions made in the current tax year (PE428)
 6339 Basic reduction (PE428)
 6340 Reduction for spouse or common-law partner (PE428)
 6341 Reduction for an eligible dependant (PE428)
 6342* Unused low-income tax reduction from your spouse or common-law partner (PE428)
 6343 Basic and certification tax credits (level 1 or 2 of a non-Red Seal programs only) (T1014)
 6344 Completion and certification tax credit (level 3 of a Red Seal or non-Red Seal program) (T1014)
 6345 Completion and certification tax credit (level 4 or higher of a Red Seal or non-Red Seal program) (T1014)
 6346 Enhanced tax credit (Red Seal and non-Red Seal programs) (T1014)
 6347* Basic tax credit (T1014-1)
 6348* Completion tax credit (T1014-1)
 6349* Enhanced tax credit (T1014-1)

6350	Equity tax credit (PE428)
6351	Volunteer firefighter tax credit (PE428)
6352*	Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 1 st prior year (YT479)
6353*	Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 2 nd prior year (YT479)
6354*	Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 3 rd prior year (YT479)
6355*	Saskatchewan farm and small business capital gains tax credit (SK428)
6356*	One-time trade entry credit (SK428)
6357*	Annual maintenance credit (SK428)
6360*	Saskatchewan mineral exploration tax credit (SK428)
6361*	Saskatchewan mineral exploration tax credit you want to carry back to the 1 st prior year (SK428)
6362*	Saskatchewan mineral exploration tax credit you want to carry back to the 2 nd prior year (SK428)
6363*	Saskatchewan mineral exploration tax credit you want to carry back to the 3 rd prior year (SK428)
6364*	Saskatchewan graduate tuition tax credit (SK428)
6368	Saskatchewan political contributions made in the current tax year (SK428)
6370**	Number of dependent children born in 1998 or later (SK428)
6371**	Number of children less than 6 years of age (NU428)
6372**	Number of months for young children (NS, PE428)
6374*	Saskatchewan labour-sponsored venture capital tax credit (SK428)
6380*	Yukon small business investment tax credit you want to carry back to the 1 st prior year (YT479)
6381*	Yukon small business investment tax credit you want to carry back to the 2 nd prior year (YT479)
6382*	Yukon small business investment tax credit you want to carry back to the 3 rd prior year (YT479)
6383*	Labour-sponsored venture capital corporation tax credit (YT479)
6385	Yukon political contributions made in the current tax year (YT428)
6386*	Yukon First Nations income tax credit (YT479)
6387*	Small business investment tax credit (YT479)
6389*	Research and development tax credit (YT479)
6390*	Total cost of living tax credit (NU479)
6391	Nunavut political contributions made in the current tax year (NU479)
6392	Children's fitness tax credit (YT479)
6394*	Cost of living supplement (NU479)
6485	Total expenses eligible for the GST rebate (GST370)
6486	Total expenses eligible for the HST rebate (GST370)
6487	Total expenses eligible for the HST rebate (GST370)
6505*	Estimated refund amount (RC71)
6507*	Amount owed to the client by the discounter (RC71)
6509**	Date (RC71)
6521	Benefits that can no longer be deferred because of a disposition in the year (T1212)
6522	Closing balance of deferred security option benefits (T1212)
6625	Non-capital loss to be applied to the 3 rd prior year (T1A)
6626	Non-capital loss to be applied to the 2 nd prior year (T1A)
6627	Non-capital loss to be applied to the 1 st prior year (T1A)

- 6630 Farming/fishing loss to be applied to the 3rd prior year (T1A)
- 6631 Farming/fishing loss to be applied to the 2nd prior year (T1A)
- 6632 Farming/fishing loss to be applied to the 1st prior year (T1A)
- 6636 Net capital loss to be applied to the 3rd prior year return (T1A)
- 6637 Net capital loss to be applied to the 2nd prior year return (T1A)
- 6638 Net capital loss to be applied to the 1st prior year return (T1A)
- 6642 Listed personal property net loss to be applied to the 3rd prior year listed personal property net gains (T1A)
- 6643 Listed personal property net loss to be applied to the 2nd prior year listed personal property net gains (T1A)
- 6644 Listed personal property net loss to be applied to the 1st prior year listed personal property net gains (T1A)
- 6648 Restricted farm loss to be applied to the 3rd prior year return (T1A)
- 6649 Restricted farm loss to be applied to the 2nd prior year (T1A)
- 6650 Restricted farm loss to be applied to the 1st prior year (T1A)
- 6680 Amount of 2015 reserve for dispositions of QFFP to your child after 2006 and before March 19, 2007 (T2017)
- 6684 Amount of 2016 reserve for dispositions of QFFP to your child after March 18, 2007 and before April 21, 2015 and all other dispositions of QFFP and all other dispositions of QFFP after 2012 and before April 21, 2015 (T2017)
- 6685 Amount of 2016 reserve for dispositions of QSBCS to your child after March 18, 2007, and all other dispositions of QSBCS after 2012 (T2017)
- 6687 Amount of 2015 reserve for dispositions of QSBCS to your child after 2006 and before March 19, 2007 (T2017)
- 6691 Amount of 2015 reserve for dispositions to your child after 2006, of family farm or fishing property other than QFFP and of shares of capital stock of a small business corporation other than QSBCS (T2017)
- 6692 Amount of 2016 reserve for dispositions to your child after 2007 of family farm or fishing property other than QFFP and of shares of capital stock of a small business corporation other than QSBCS (T2017)
- 6694 Amount of the reserve reported on line 6684 from the most recent disposition (T2017)
- 6695 Amount of the reserve reported on line 6685 from the most recent (T2017)
- 6696 Amount of 2015 reserve for dispositions of property after 2011, other than dispositions listed on lines 6680, 6708, 6701, 6687, 6709, and 6691 (T2017)
- 6699 Amount of 2016 reserve for dispositions of property after 2012, other than dispositions listed on lines 6684, 6702, 6685, and 6692 (T2017)
- 6701 Amount of 2015 reserve for dispositions of QFFP after April 20, 2015 (T2017)
- 6702 Amount of 2016 reserve for dispositions of QFFP after April 20, 2015 (T2017)
- 6703 Amount of 2015 reserve for dispositions before November 13, 1981 (T2017)
- 6704 Amount of 2016 reserve for dispositions before November 13, 1981 (T2017)
- 6706 Total reserves (T2017)
- 6708 Amount of 2015 reserve for dispositions of QFFP to your child after March 18, 2007, and before April 21, 2015 and all other dispositions of QFFP after 2011 and before April 21, 2015 (T2017)
- 6709 Amount of 2015 reserve for dispositions of QSBCS to your child after March 18, 2007, and all other dispositions of QSBCS after 2011 (T2017)

6712 ITC for total qualified expenditures for SR & ED, exclude amounts from lines 6715 and 6725 (T2038(IND))

6713 Amount of expenditure on which ITC is recaptured at 20% (T2038(IND))

6714 ITC for total investments in qualified property and qualified resource property eligible for the transitional relief rate (T2038(IND))

6715 80% of total contributions made to agricultural organizations for SR & ED (T2038(IND))

6717 Total of your flow-through mining expenditures from box 128 of the T101 slip or box 194 of the T5013 slip (T2038(IND))

6718 Total apprenticeship job creation tax credit T2038(IND))

6719 Investment tax credit for child care spaces T2038(IND))

6720* Amount of carryback to be applied to the 3rd previous tax year (T2038(IND))

6721* Amount of carryback to be applied to the 2nd previous tax year (T2038(IND))

6722* Amount of carryback to be applied to the 1st previous tax year (T2038(IND))

6725* ITC allocated from a partnership for SR & ED (T2038(IND))

6726 Amount of expenditure on which ITC is recaptured at 15% (T2038(IND))

6730 Total recapture of ITC for child care spaces (T2038(IND))

6749 Maximum residency amount for residents of prescribed northern zones (T2222)

6752 Maximum residency amount for residents of prescribed intermediate zones (T2222)

6754 Total travel amount for trips from a prescribed northern zone (T2222)

6756 Total travel amount for trips from a prescribed intermediate zone (T2222)

6757 Non taxable benefit for board and lodging at a special work site in a prescribed northern zone (T2222)

6759 Non taxable benefit for board and lodging at a special work site in a prescribed intermediate zone (T2222)

6765 Claim for tax shelter loss or deduction (T5004)

6782 Amount of loss created or increased by CCA and carrying charges on certified film property (T691)

6783 Amount of loss created or increased by CCA and carrying charges on rental and leasing property (T691)

6784 Amount of loss created or increased by specified carrying charges, limited partnerships, and tax shelter losses T691)

6786 Net resource property/flow through shares expenditures, depletion allowances, and carrying charges (T691)

6787 Certain capital gains from testamentary trusts (T691)

6788 Part of capital gains to be excluded from total capital gains for minimum tax calculation (T691)

6789 Capital gains on gifts of certain capital property (T691)

6791 Federal tax payable under alternative minimum tax (T691)

6792 Registered tax shelter's limited partnership losses of other years, included in field 251 (T691)

6794 Child care expenses for children 6 or younger (T778)

6795 Total child care expenses paid in the year (T778)

6796 Basic limit for eligible children born in 2016 or earlier for whom the disability amount can be claimed (T778)

6798 Part C limitation amount (T778)

6801 Part D limitation amount (T778)

6802 Total eligible pensions or superannuation, annuity, and RRSP/RRIF payments (including life income fund) that were received (T1032)

6803** Number of months married or living common law in the year (T1032)

6804* Total tax deducted from the information slips for the eligible pension income reported at field 6802 (T1032)

6805* Mandatory tax transfer on split pension income (T1032)

6806 Distributions eligible for pension income splitting on T4A RCA (T1032)

6808 Any other investment expenses claimed in the current tax year to earn property income (T936)

6810 Any other property income reported in the current tax year (T936)

6811 50% of income from the recovery of exploration and development expenses (T936)

6820* Special tax for Quebec LSVCC (T5006)

6821 Excess employees profit sharing plan amount (RC359)

6822 Proceeds of disposition of publicly traded shares, other shares, and mutual funds units (T1170)

6823 Gains eligible for the 0% inclusion rate from the disposition of publicly traded shares, other shares and mutual fund units (T1170)

6824 Proceeds of disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land) (T1170)

6825 Gains eligible for the 0% inclusion rate from the disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land) (T1170)

6827 Total of all accumulated income payments (Part A) (T1172)

6828 Total of all accumulated income payments (Part B) (T1172)

6834 Taxable amount of other than eligible dividends from taxable Canadian corporations (T1206)

6835 Taxable amount of eligible and other than eligible dividends from taxable Canadian corporations (T1206)

6836 Total split income (T1206)

6837 Foreign source amount (T1206)

6838 Total income from foreign sources (T1206)

6845* Manitoba community enterprise development tax credit amount from slip T2CEDTC (MAN) (T1256)

6880* Current year credit available (T1231)

6881* British Columbia mine flow through share tax credit (BC428)

6882* British Columbia mine flow through share credit to be applied to the 1st prior year (T1231)

6883* British Columbia mine flow through share credit to be applied to the 2nd prior year (T1231)

6884* British Columbia mine flow through share credit to be applied to the 3rd prior year (T1231)

6885* Current year Manitoba mineral exploration tax credit available (T1241)

8001** Indicator – spouse or common law partner’s basic cost of living tax credit for self is \$0 (NT479)

9900 Additional business income

9901 Last year’s additional business income

9902** Number of eligible children born in 2010 or later for whom the disability amount cannot be claimed

9903 Child care expenses paid for eligible children born in 2010 or later for whom the disability amount cannot be claimed

9904** Number of eligible children born in 2000 to 2009, (or born in 1999 or earlier with a mental or physical impairment for whom the disability amount cannot be claimed)

9905** Client is a member of a communal organization

9906** Election indicator
 9907 Annuity income
 9908 RRSP annuity income
 9909 Bank interest
 9910 Bond interest
 9911 Foreign non business income on T3 slips
 9912 Interest from mortgages
 9913 Interest expense
 9914** Indicator – no provincial assistance received (MB)
 9915** Indicator client has no income
 9916 Premiums paid to a wage loss replacement plan
 9917** Indicator that no old age security pension was received
 9918** Indicator that the spouse or common law partner's net income is NIL or negative
 9919 Joint accounts
 9921** Number of eligible children born in 2016 or earlier, for whom the disability amount can be claimed
 9922** Indicator for no pension adjustment
 9971 Child care expenses paid for eligible children born in 2000 to 2009, (or born in 1999 or earlier with a mental or physical impairment for whom the disability amount cannot be claimed)
 9972 Child care expenses paid for eligible children born in 2016 or earlier, for whom the disability amount can be claimed

Selected Financial Data (SFD) fields

Code	Name
1770	Tradesperson's tools expenses (T777)
1776	Musical instrument expenses (T777)
1777	Capital cost allowance for musical instruments (T777)
8000	Adjusted gross sales (T2125,)
8141	Gross rental income (T776)
8230	Other income (T776, T2125)
8290	Reserves deducted last year (T2125)
8299	Gross income (T776, T2121, T2125)
8300	Opening inventory (include raw materials, goods in process, and finished goods) (T2125 – Type of business code 2 only)
8320	Purchases during the year (net of returns, allowances, and discounts) (T2125 – Type of business code 2 only)
8340	Direct wage costs (T2125 – Type of business code 2 only)
8360	Subcontracts (T2125 – Type of business code 2 only)
8450	Other costs (T2125 – Type of business code 2 only)
8500	Closing inventory (include raw materials, goods in process, and finished goods) (T2125 – Type of business code 2 only)
8518	Cost of goods sold (T2125 – Type of business code 2 only)
8519	Gross profit (loss) (T2125 – Type of business code 2 only)
8520	Advertising and promotion (T777)
8521	Advertising (T776, T2125)
8523	Food, beverages, and entertainment expenses (50%) (T777)
8523	Meals and entertainment (allowable part only) (T2125)
8523	Food (T2121)
8523	Total amount paid for meals – Part 2A (TL2)
8528	Total amount paid for meals – Part 2B (TL2)
8590	Bad debts (T2125)
8690	Insurance (T776, T2121, T2125)
8710	Interest (T776, T2121, T2125)
8760	Business tax, fees, licences, dues, memberships, and subscriptions (T2125)
8760	Licences (T2121)
8810	Office expenses (T776, T2121, T2125)
8810	Supplies (T777)
8811	Supplies (T2125)
8860	Legal, accounting, and other professional fees (T776, T2121, T2125)
8862	Accounting and legal fees (T777)
8871	Management and administration fees (T776, T2125)
8910	Parking (T777)
8910	Rent (T2125)
8960	Maintenance and repairs (T776, T2125)
8963	Your cost of repairs (T2121)

9060	Salary, wages, and benefits (including employer's contributions) (T776, T2121, T2125)
9062	Crew shares (T2121)
9131	Apprentice mechanic tools expenses (T777)
9136	Gear (T2121)
9137	Nets and traps (T2121)
9138	Bait, ice, salt (T2121)
9180	Property taxes (T776, T2125)
9200	Travel (T776, T2125)
9200	Lodging (T777)
9200	Total lodging (TL2)
9220	Utilities (T776)
9220	Telephone and utilities (T2125)
9224	Fuel and oil costs (except for motor vehicles) (T2121, T2125)
9270	Other expenses (T776, T777, T2121, T2125)
9275	Delivery, freight, and express (T2125)
9281	Motor vehicle expenses (not including CCA) (T776, T2121, T2125)
9281	Allowable motor vehicle expenses (T777)
9368	Total expenses (T777, T2121)
9368	Total business expenses (T2125)
9369	Net income (loss) before adjustments (T776, T2121, T2125)
9370	Other grains and oil seeds (T2042)
9371	Wheat (T2042)
9372	Oats (T2042)
9373	Barley (T2042)
9374	Mixed grains (T2042)
9375	Corn (T2042)
9376	Canola (T2042)
9377	Flaxseed (T2042)
9378	Soybeans (T2042)
9420	Other crops (T2042)
9421	Fruits (T2042)
9422	Potatoes (T2042)
9423	Vegetables (not including potatoes) (T2042)
9424	Tobacco (T2042)
9425	Greenhouse and nursery products (T2042)
9426	Forage crops or seeds (T2042)
9470	Other animal specialties sold (T2042)
9471	Cattle sold (T2042)
9472	Swine sold (T2042)
9473	Poultry sold (T2042)
9474	Sheep and lambs sold (T2042)
9476	Milk and cream (not including dairy subsidies) (T2042)
9477	Eggs (T2042)
9520	Other commodities (T2042)

9540 Other program payments (T1163, T1273, T2042)
 9541 Dairy subsidies payments (T2042)
 9542 Crop insurance payments (T2042)
 9544 Business risk management (BRM) and disaster assistance payments (T1163, T1273)
 9570 Rebates (T2042)
 9574 Resales, rebates, GST/HST for allowable expenses (T1163, T1273)
 9575 Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA) (T1163, T1273)
 9600 Other (specify) (T1163, T1273, T2042, T2121)
 9601 Custom or contract work, and machine rentals (T2042)
 9601 Agricultural contract work (T1163, T1273)
 9604 Insurance proceeds (T2042)
 9605 Patronage dividends (T1163, T1273, T2042)
 9607 Interest (T1163, T1273)
 9610 Gravel (T1163, T1273)
 9611 Trucking (farm-related only) (T1163, T1273)
 9612 Resales of commodities purchased (T1163, T1273)
 9613 Leases (gas, oil, well, surface, etc.) (T1163, T1273)
 9614 Machine rentals (T1163, T1273)
 9659 Gross income (T2042)
 9661 Containers and twine (T1163, T1273, T2042)
 9662 Fertilizers and soil supplements (T1163, T1273, T2042)
 9663 Pesticides and chemical treatments (T1163, T1273, T2042)
 9664 Seeds and plants (T2042)
 9665 Insurance premiums (crop or production) (T1163, T1273)
 9711 Feed, supplements, straw and bedding (T2042)
 9712 Livestock bought (T2042)
 9713 Veterinary fees, medicine, and breeding fees (T1163, T1273, T2042)
 9714 Minerals and salts (T1163, T1273)
 9760 Machinery (repairs, licences, insurance) (T1163, T1273, T2042)
 9764 Machinery (gasoline, diesel fuel, oil) (T1163, T1273, T2042)
 9765 Machinery lease/rental (T1163, T1273)
 9790 Total other expenses (T2042)
 9792 Advertising and promotion costs (T1163, T1273)
 9795 Building and fence repairs (T1163, T1273, T2042)
 9796 Land clearing and draining (T1163, T1273)
 9796 Clearing, levelling, and draining land (T2042)
 9797 Crop insurance (T2042)
 9798 Agricultural contract work (T1163, T1273)
 9798 Custom or contract work, and machine rental (T2042)
 9799 Electricity (T1163, T1273, T2042)
 9801 Freight and shipping (T1163, T1273)
 9802 Heating fuel (T1163, T1273, T2042)
 9803 Insurance program overpayment recapture (T2042)

9804 Other insurance premiums (T1163, T1273, T2042)
 9805 Interest (T1163, T1273, T2042)
 9807 Memberships/subscription fees (T1163, T1273)
 9808 Office expenses (T1163, T1273, T2042)
 9809 Legal and accounting fees (T1163, T1273, T2042)
 9810 Property taxes (T1163, T1273, T2042)
 9811 Rent (land, buildings, pastures) (T1163, T1273, T2042)
 9814 Salary, wages, and benefits (including employer's contributions) (T2042)
 9815 Arm's length salaries (T1163, T1273)
 9816 Non-arm's length salaries (T1163, T1273)
 9819 Motor vehicle expenses (not including CCA) (T1163, T1273, T2042)
 9820 Small tools (T1163, T1273, T2042)
 9821 Soil testing (T1163, T1273)
 9822 Storage/drying (T1163, T1273)
 9823 Licences/permits (T1163, T1273)
 9824 Telephone (T1163, T1273)
 9825 Quota rental (tobacco, dairy) (T1163, T1273)
 9826 Gravel (T1163, T1273)
 9827 Purchases of commodities resold (T1163, T1273)
 9829 Motor vehicle interest and leasing costs (T1163, T1273)
 9836 Commissions and levies (T1163, T1273)
 9896 Other (specify) (T1163, T1273)
 9898 Total farm expenses (T2042)
 9899 Net income (loss) before adjustments (T2042)
 9923 Total cost of all land additions in the year (T776, T1175, T2042, T2121, T2125)
 9924 Total proceeds from all land dispositions in the year (T776, T1175, T2042, T2121, T2125)
 9925 Equipment additions (T776, T1175, T2042, T2121, T2125)
 9926 Equipment dispositions (T776, T1175, T2042, T2121, T2125)
 9927 Building additions (T776, T1175, T2042, T2121, T2125)
 9928 Buildings dispositions (T776, T1175, T2042, T2121, T2125)
 9929 Total cost of all quota additions in the year (T1175, T2042)
 9930 Total proceeds from all quota dispositions in the year (T1175, T2042)
 9931 Total business liabilities (T1175, T2042, T2121, T2125)
 9932 Drawings in 2016 (T1175, T2042, T2121, T2125)
 9933 Capital contributions in 2016 (T1175, T2042, T2121, T2125)
 9934 Adjustments to business-use-of-home expenses (T1163, T1273)
 9935 Allowance on eligible capital property (T1163, T1273, T2042, T2121, T2125)
 9936 Capital cost allowance (T776, T1163, T1273, T2042, T2121, T2125)
 9937 Mandatory inventory adjustment included – prior year (T1163, T1273, T2042)
 9938 Optional inventory adjustment included – prior year (T1163, T1273, T2042)
 9940 Other deductions (T1163, T1273)
 9941 Optional inventory adjustment – current year (T1163, T1273, T2042)
 9942 Mandatory inventory adjustment – current year (T1163, T1273, T2042)
 9943 Other expenses of the partner (T776)

9943 Other amounts deductible from your share of net partnership income (loss) (T2042, T2121, T2125)
9944 Net income (loss) after adjustments (T1163, T1273)
9945 Other expenses of the co-owner (T776)
9945 Work-space-in-the-home expenses (T777)
9945 Business use of home expenses (T2042, T2121, T2125)
9946 Net income (loss) (T776, T1163, T1273, T2042, T2121, T2125)
9947 Recaptured capital cost allowance (T776)
9948 Terminal loss (T776)
9949 Total personal portion of expenses (T776)
9950 Total commodity sales and program payments (T1163, T1273)
9953 Private insurance premiums for allowable commodities (T1163, T1273)
9959 Gross farming income (T1163, T1273)
9960 Total commodity purchases and repayment of program benefits (T1163, T1273)
9968 Expenses (T1163, T1273)
9969 Net income (loss) before adjustments (T1163, T1273)
9973 Artists' employment expenses (T777)
9974 GST/HST rebate for partners received in the year (T776, T1163, T1273, T2042, T2121, T2125)

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

Form RC381 will be used by individuals who:

- earned employment income in Quebec and contribute to the QPP but resided outside of Quebec on December 31, 2016;
- earned employment income outside of Quebec and contributed to the CPP but resided in Quebec on December 31, 2016; or
- contributed to both the CPP and QPP

Currently, the Quebec Pension Plan (QPP) rate is used to calculate any CPP/QPP overpayments when an individual resides in Quebec (QC). Otherwise, for non-QC residents, the CPP rate is used.

Therefore, for all provinces of residence, the:

- CPP rate will be used to calculate CPP contributions and overpayments for employment and self-employment in all jurisdictions, other than QC;
- QPP rate will be used to calculate QPP contributions and overpayments for employment and self-employment in QC.

Example 1

A 50 year old taxpayer (resident in Quebec) contributed to both CPP and QPP. There is a T4 slip from Quebec (box 14 and box 26 = \$20,000) and a non-Quebec T4 (box 14 and box 26 = \$15,000). The net business income from line 27 of Schedule L on the provincial return for Quebec is \$23,000.

Part 1 – CPP/QPP calculation			
Enter the number of months during which the CPP applies to you in 2016. (read the instruction sheet)	12	A	
Enter the number of months during which the QPP applies to you in 2016. (read the instruction sheet)	12	B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$54,900)	54,900.00	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$54,900)	54,900.00	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is not Quebec. If box 26 is blank, use box 14.	5549	15,000.00	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	5548	20,000.00	4
Add lines 3 and 4.	Total pensionable earnings	= 35,000.00	5
Canada Pension Plan			
Enter the amount from line 3.		15,000.00	6
Enter the amount from line 5.	÷	35,000.00	7
Line 6 divided by line 7 (include 5 decimals after the period)	=	0.42857	8
Enter the amount from line 1.	×	54,900.00	9
Multiply line 8 by line 9.	=	23,528.57	10
Enter the amount from line 1 or the amount from line 10, whichever is less .		23,528.57	11
Enter the amount from line 3 or the amount from line 11, whichever is less .		15,000.00	12
Enter the number from line 8 (include 5 decimals after the period).		0.42857	13
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	×	3,500.00	14
Multiply line 13 by line 14.	=	1,500.00	15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		= 13,500.00	16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.		668.25	17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034	695.00	18
Quebec Pension Plan			
Enter the amount from line 2.		54,900.00	19
Enter the amount from line 11.	–	23,528.57	20
Line 19 minus line 20	=	31,371.43	21
Enter the amount from line 4 or the amount from line 21, whichever is less .		20,000.00	22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)		3,500.00	23
Enter the amount from line 15.	–	1,500.00	24
Line 23 minus line 24	=	2,000.00	25
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		= 18,000.00	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.325%.		958.50	27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	5033	945.00	28

Part 1 – CPP/QPP calculation (continued)

Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)

Enter the amount from line 18.	695.00	29		
Enter the amount from line 28.	+ 945.00	30		
Add lines 29 and 30. Actual CPP/QPP contributions	= 1,640.00		▶	1,640.00 31
Enter the amount from line 17.	668.25	32		
Enter the amount from line 27.	+ 958.50	33		
Add lines 32 and 33. CPP/QPP contributions based on pensionable earnings	= 1,626.75		▶	- 1,626.75 34
Line 31 minus line 34 (if negative, enter "0") CPP/QPP overpayment			=	13.25 35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or line 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page xx of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

Net business income *									
(amount from line 21 of Revenu Quebec Form LE-35-V; if negative, enter "0")									
Income on which you wish to make optional contributions (amount from line 22.1 of Revenu Quebec Form LE-35-V)									
Add lines 1 and 2.									
Canada Pension Plan									
Enter the amount from line 18 of Part 1.									
If the amount at line 35 of Part 1 is positive, complete lines 5 and 6. Otherwise, enter "0" on line 7 and continue on line 8.									
Enter the amount from line 4 above.									
Enter the amount from line 17 of Part 1.									
Line 5 minus line 6 (if negative, enter "0")									
Line 4 minus line 7 (if negative, enter "0")									
Multiply the amount from line 8 by 20.202.									
Quebec Pension Plan									
Enter the amount from line 28 of Part 1.									
If the amount at line 35 of Part 1 is positive, complete lines 11 and 12. Otherwise, enter "0" on line 13 and continue on line 14.									
Enter the amount from line 10 above.									
Enter the amount from line 27 of Part 1.									
Line 11 minus line 12 (if negative, enter "0")									
Line 10 minus line 13 (if negative, enter "0")									
Multiply the amount from line 14 by 18.7793.									
Add line 9 and line 15.									
Enter the amount from line 2 of Part 1.									
Enter the amount from line 23 of Part 1.									
Line 17 minus line 18									
Enter the amount from line 16 above.									
Line 19 minus line 20 (if negative, enter "0")									
Enter the amount from line 3 or line 21, whichever is less.									
If the amount at line 5 of Part 1 is less than the amount at line 23 of Part 1, complete lines 23 to 26. Otherwise, enter "0" on line 27 and continue on line 28.									
Enter the result of line 23 of Part 1 minus line 5 of Part 1.									
Enter the amount from line 3 above									
Enter the amount from line 19 above.									
Line 24 minus line 25 (if negative enter "0")									
Line 23 minus line 26 (if negative, enter "0")									
Earnings subject to contributions: line 22 minus line 27 (if negative, enter "0")									
Multiply the amount from line 28 by 10.65%.									
Multiply the amount from line 35 of Part 1 (if positive only) by 2.									
Line 29 minus line 30 (if negative, enter "0")									
Deduction and tax credit for QPP contributions on self-employment and other earnings:									
Multiply the amount from line 31 by 50%.									
Enter the amount from line 32 on line 222 of your federal return and on line 310 of Schedule 1.									

* Self-employment earnings should be prorated according to the number of months entered in box B in Part 1 (do not prorate the self-employment earnings if the individual died in 2016).

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

F101 = 35,000

F162 = 70,000

F135 = 23,000

F5548 = 20,000

F5549 = 15,000

F5033 = 945.00

F5034 = 695.00

F5031 = 1,640.00

F371 = 23,000

F222 = 1057.49

F5032 = 1057.49

Example 2

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

Part 1 – CPP/QPP calculation			
Enter the number of months during which the CPP applies to you in 2016. (read the instruction sheet)	12	A	
Enter the number of months during which the QPP applies to you in 2016. (read the instruction sheet)	12	B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$54,900)	54,900.00	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$54,900)	54,900.00	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is not Quebec. If box 26 is blank, use box 14.		5549	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.		5548 + 48,000.00	4
Add lines 3 and 4.	Total pensionable earnings	= 48,000.00	5
Canada Pension Plan			
Enter the amount from line 3.			6
Enter the amount from line 5.	÷ 48,000.00		7
Line 6 divided by line 7 (include 5 decimals after the period)	=		8
Enter the amount from line 1.	× 54,900.00		9
Multiply line 8 by line 9.	=		10
Enter the amount from line 1 or the amount from line 10, whichever is less .			11
Enter the amount from line 3 or the amount from line 11, whichever is less .		0.00	12
Enter the number from line 8 (include 5 decimals after the period).			13
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	× 3,500.00		14
Multiply line 13 by line 14.	=	0.00	15
Basic exemption for CPP purposes			
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").	=	0.00	16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.		0.00	17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034	0.00	18
Quebec Pension Plan			
Enter the amount from line 2.	54,900.00		19
Enter the amount from line 11.	– 0.00		20
Line 19 minus line 20	=	54,900.00	21
Enter the amount from line 4 or the amount from line 21, whichever is less .		48,000.00	22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)	– 3,500.00		23
Enter the amount from line 15.	=	0.00	24
Line 23 minus line 24	=	3,500.00	25
Basic exemption for QPP purposes			
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").	=	44,500.00	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.325%.		2,369.63	27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	5033	2,369.63	28

Part 1 – CPP/QPP calculation (continued)

Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)

Enter the amount from line 18.	0.00	29		
Enter the amount from line 28.	+	2,369.63	30	
Add lines 29 and 30. Actual CPP/QPP contributions	=	2,369.63	▶	2,369.63 31
Enter the amount from line 17.	0.00	32		
Enter the amount from line 27.	+	2,369.63	33	
Add lines 32 and 33. CPP/QPP contributions based on pensionable earnings	=	2,369.63	▶	- 2,369.63 34
Line 31 minus line 34 (if negative, enter "0") CPP/QPP overpayment			=	0.00 35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or line 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page xx of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

Part 3 – Residents of a province or territory other than Quebec – CPP contributions on self-employment and other earnings

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)		10,000.00	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	378 +		2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	399 +		3
Add lines 1, 2, and 3.	=	10,000.00	4
Canada Pension Plan			
Enter the amount from line 18 of Part 1.	Actual CPP contributions	0.00	5
If the amount at line 35 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8 and continue on line 9.			
Enter the amount from line 5 above.			6
Enter the amount from line 17 of Part 1.	-		7
Line 6 minus line 7 (if negative, enter "0")	=		8
Line 5 minus line 8 (if negative, enter "0")	=	0.00	9
Multiply the amount from line 9 by 20.202.	=	0.00	10
Quebec Pension Plan			
Enter the amount from line 28 of Part 1.	Actual QPP contributions	2,369.63	11
If the amount at line 35 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14 and continue on line 15.			
Enter the amount from line 11 above.			12
Enter the amount from line 27 of Part 1.	-		13
Line 12 minus line 13 (if negative, enter "0")	=		14
Line 11 minus line 14 (if negative, enter "0")	=	2,369.63	15
Multiply the amount from line 15 by 18.7793.	=	44,500.00	16
Add line 10 and line 16.	=	44,500.00	17
Enter the amount from line 1 of Part 1.	CPP pensionable earnings (maximum \$54,900)	54,900.00	18
Enter the amount from line 14 of Part 1.	Basic exemption (maximum \$3,500)	- 3,500.00	19
Line 18 minus line 19	(maximum \$51,400)	51,400.00	20
Enter the amount from line 17 above.	-	44,500.00	21
Line 20 minus line 21 (if negative, enter "0")	=	6,900.00	22
Enter the amount from line 4 or line 22, whichever is less.		6,900.00	23
If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.			
Enter the result of line 14 of Part 1 minus line 5 of Part 1.			24
Enter the amount from line 4 above.			25
Enter the amount from line 20 above.	-		26
Line 25 minus line 26 (if negative enter "0")	=		27
Line 24 minus line 27 (if negative, enter "0")	=	0.00	28
Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")	=	6,900.00	29
Multiply the amount from line 29 by 9.9%.	=	683.10	30
Multiply the amount from line 35 of Part 1 (if positive only) by 2.	-	0.00	31
CPP contributions payable on self-employment and other earnings: Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **	=	683.10	32
Deduction and tax credit for CPP contributions on self-employment and other earnings:			
Multiply the amount from line 32 by 50%.	=	341.55	33

* Self-employment earnings should be prorated according to the number of months entered in box A in Part 1 (do not prorate the self-employment earnings if the individual died in 2016).

** If the result at line 32 is negative, you may have an overpayment. If so, we will calculate it for you.

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

F101 = 48,000

F162 = 50,000

F135 = 10,000

F5548 = 48,000

F5033 = 2,369.63

F5031 = 2,369.63

F222 = 341.55

F310 = 341.55

F421 = 683.10

Example 3

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

Part 1 – CPP/QPP calculation			
Enter the number of months during which the CPP applies to you in 2016. (read the instruction sheet)		4 A	
Enter the number of months during which the QPP applies to you in 2016. (read the instruction sheet)		12 B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$54,900)	18,300.00	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$54,900)	54,900.00	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is not Quebec. If box 26 is blank, use box 14.		5549 28,300.00	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.		5548 + 25,000.00	4
Add lines 3 and 4.	Total pensionable earnings	= 53,300.00	5
Canada Pension Plan			
Enter the amount from line 3.		28,300.00	6
Enter the amount from line 5.	÷	53,300.00	7
Line 6 divided by line 7 (include 5 decimals after the period)	=	0.53095	8
Enter the amount from line 1.	×	18,300.00	9
Multiply line 8 by line 9.	=	9,716.39	10
Enter the amount from line 1 or the amount from line 10, whichever is less .		9,716.39	11
Enter the amount from line 3 or the amount from line 11, whichever is less .		9,716.39	12
Enter the number from line 8 (include 5 decimals after the period).		0.53095	13
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	×	1,166.67	14
Multiply line 13 by line 14.	=	619.44	15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		= 9,096.95	16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.		450.30	17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		5034 470.00	18
Quebec Pension Plan			
Enter the amount from line 2.		54,900.00	19
Enter the amount from line 11.	–	9,716.39	20
Line 19 minus line 20	=	45,183.61	21
Enter the amount from line 4 or the amount from line 21, whichever is less .		25,000.00	22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)		3,500.00	23
Enter the amount from line 15.	–	619.44	24
Line 23 minus line 24	=	2,880.56	25
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		= 22,119.44	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.325%.		1,177.86	27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.		5033 1,177.86	28

Part 1 – CPP/QPP calculation (continued)

Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)

Enter the amount from line 18.	470.00	29		
Enter the amount from line 28.	+	1,177.86	30	
Add lines 29 and 30. Actual CPP/QPP contributions	=	1,647.86	▶	1,647.86 31
Enter the amount from line 17.		450.30	32	
Enter the amount from line 27.	+	1,177.86	33	
Add lines 32 and 33. CPP/QPP contributions based on pensionable earnings	=	1,628.16	▶	- 1,628.16 34
Line 31 minus line 34 (if negative, enter "0") CPP/QPP overpayment			=	19.70 35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or line 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page xx of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

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

F101 = 80,000
F5548 = 25,000
F5549 = 28,300
F5031 = 1,628.16
F5033 = 1,177.86
F5034 = 470.00
F448 = 19.70

Example 4

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

Part 1 – CPP/QPP calculation			
Enter the number of months during which the CPP applies to you in 2016. (read the instruction sheet)		9 A	
Enter the number of months during which the QPP applies to you in 2016. (read the instruction sheet)		12 B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$54,900)	41,175.00	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$54,900)	54,900.00	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is not Quebec. If box 26 is blank, use box 14.		5549 30,000.00	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.		5548 + 40,000.00	4
Add lines 3 and 4.	Total pensionable earnings	= 70,000.00	5
Canada Pension Plan			
Enter the amount from line 3.		30,000.00	6
Enter the amount from line 5.	÷	70,000.00	7
Line 6 divided by line 7 (include 5 decimals after the period)	=	0.42857	8
Enter the amount from line 1.	×	41,175.00	9
Multiply line 8 by line 9.	=	17,646.37	10
Enter the amount from line 1 or the amount from line 10, whichever is less .		17,646.37	11
Enter the amount from line 3 or the amount from line 11, whichever is less .		17,646.37	12
Enter the number from line 8 (include 5 decimals after the period).		0.42857	13
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	×	2,625.00	14
Multiply line 13 by line 14.	=	1,125.00	15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		= 16,521.37	16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.		817.81	17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.		5034 821.50	18
Quebec Pension Plan			
Enter the amount from line 2.		54,900.00	19
Enter the amount from line 11.	–	17,646.37	20
Line 19 minus line 20	=	37,253.63	21
Enter the amount from line 4 or the amount from line 21, whichever is less .		37,253.63	22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)		3,500.00	23
Enter the amount from line 15.	–	1,125.00	24
Line 23 minus line 24	=	2,375.00	25
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		= 34,878.63	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.325%.		1,857.29	27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.		5033 1,857.29	28

Part 1 – CPP/QPP calculation (continued)

Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)

Enter the amount from line 18.	821.50	29		
Enter the amount from line 28.	+	1,857.29	30	
Add lines 29 and 30. Actual CPP/QPP contributions	=	2,678.79	▶	2,678.79 31
Enter the amount from line 17.	817.81	32		
Enter the amount from line 27.	+	1,857.29	33	
Add lines 32 and 33. CPP/QPP contributions based on pensionable earnings	=	2,675.10	▶	– 2,675.10 34
Line 31 minus line 34 (if negative, enter "0") CPP/QPP overpayment			=	3.69 35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or line 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page xx of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

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

F101 = 70,000
F5548 = 40,000
F5549 = 30,000
F5033 = 1,857.29
F5034 = 821.50
F5031 = 2,675.10
F448 = 3.69

Example 5

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

Part 1 – CPP/QPP calculation			
Enter the number of months during which the CPP applies to you in 2016. (read the instruction sheet)	10	A	
Enter the number of months during which the QPP applies to you in 2016. (read the instruction sheet)	10	B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$54,900)	45,750.00	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$54,900)	45,750.00	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is not Quebec . If box 26 is blank, use box 14.	5549	45,750.00	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	5548	0.00	4
Add lines 3 and 4.	Total pensionable earnings	= 45,750.00	5
Canada Pension Plan			
Enter the amount from line 3.	45,750.00		6
Enter the amount from line 5.	÷ 45,750.00		7
Line 6 divided by line 7 (include 5 decimals after the period)	= 1.00000		8
Enter the amount from line 1.	× 45,750.00		9
Multiply line 8 by line 9.	= 45,750.00		10
Enter the amount from line 1 or the amount from line 10, whichever is less .	45,750.00		11
Enter the amount from line 3 or the amount from line 11, whichever is less .		45,750.00	12
Enter the number from line 8 (include 5 decimals after the period).	1.00000		13
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	× 2,916.67		14
Multiply line 13 by line 14.	= 2,916.67		15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		= 42,833.33	16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.		2,120.25	17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034	2,153.25	18
Quebec Pension Plan			
Enter the amount from line 2.	45,750.00		19
Enter the amount from line 11.	– 45,750.00		20
Line 19 minus line 20	= 0.00		21
Enter the amount from line 4 or the amount from line 21, whichever is less .		0.00	22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)	– 2,916.67		23
Enter the amount from line 15.	= 2,916.67		24
Line 23 minus line 24	= 0.00		25
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		= 0.00	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.325%.		0.00	27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	5033	0.00	28

Part 1 – CPP/QPP calculation (continued)

Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)

Enter the amount from line 18.	2,153.25	29		
Enter the amount from line 28.	+	0.00	30	
Add lines 29 and 30. Actual CPP/QPP contributions	=	2,153.25	▶	2,153.25 31
Enter the amount from line 17.	2,120.25	32		
Enter the amount from line 27.	+	0.00	33	
Add lines 32 and 33. CPP/QPP contributions based on pensionable earnings	=	2,120.25	▶	– 2,120.25 34
Line 31 minus line 34 (if negative, enter "0") CPP/QPP overpayment			=	33.00 35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or line 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page xx of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

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

F101 = 47,000
F5549 = 44,666.67
F5034 = 2,153.25
F5031 = 2,120.25

Example 6

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

CPT20

Earnings on which you elect to pay additional CPP contributions			
Employment earnings shown on T4 slips (from the chart on the next page)		41,000.00	1
Other employment earnings (from the chart on the next page)			2
Tax-exempt self-employment earnings as an Indian on a reserve (give details on the next page)	+		3
Add lines 2 and 3.	=	0.00	4
Add lines 1 and 4.	(maximum \$54,900)	=	41,000.00 5
Enter the amount from line 4 of Part 3 of Schedule 8 or line 14 of Part 1 of Form RC381, whichever applies, or the amount from line 1 above, whichever is less.	-	3,500.00	6
Line 5 minus line 6 (if negative, enter "0")	=	37,500.00	7
Total CPP contributions deducted (from the chart on the next page)	▶ 841.50 Divided by 0.0495 =	17,000.00	8
Total Quebec Pension Plan contributions deducted (from the chart on the next page)	▶ 603.75 Divided by 0.05325 =	11,338.03	9
Earnings on which you can elect to pay additional CPP contributions: Line 7 minus line 8 and minus line 9 (if negative, enter "0")	=	9,161.97	10
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions. Enter an amount that is not more than the amount on line 4 or line 10, whichever is less. Enter the amount from line 11 on line 373 of Schedule 8 or on line 373 in Part 3 of Form RC381, whichever applies.	-	0.00	11
Line 10 minus line 11. If you are electing to pay additional CPP contributions on employment earnings shown on T4 slips, enter the amount from line 12 on line 399 in Part 5 of Schedule 8 or line 399 in Part 3 of Form RC381, whichever applies.	=	9,161.97	12

Part 1 – CPP/QPP calculation			
Enter the number of months during which the CPP applies to you in 2016. (read the instruction sheet)	12	A	
Enter the number of months during which the QPP applies to you in 2016. (read the instruction sheet)	12	B	
Enter your yearly maximum CPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)	CPP (maximum \$54,900)	54,900.00	1
Enter your yearly maximum QPP pensionable earnings. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)	QPP (maximum \$54,900)	54,900.00	2
Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is not Quebec. If box 26 is blank, use box 14.	5549	26,000.00	3
Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$54,900 per slip) where the province of employment is Quebec . If box 26 is blank, use box 14.	5548	15,000.00	4
Add lines 3 and 4.	Total pensionable earnings	= 41,000.00	5
Canada Pension Plan			
Enter the amount from line 3.	26,000.00		6
Enter the amount from line 5.	÷ 41,000.00		7
Line 6 divided by line 7 (include 5 decimals after the period)	= 0.63415		8
Enter the amount from line 1.	× 54,900.00		9
Multiply line 8 by line 9.	= 34,814.84		10
Enter the amount from line 1 or the amount from line 10, whichever is less .	34,814.84		11
Enter the amount from line 3 or the amount from line 11, whichever is less .		26,000.00	12
Enter the number from line 8 (include 5 decimals after the period).	0.63415		13
Enter your maximum basic CPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)	× 3,500.00		14
Multiply line 13 by line 14.	= 2,219.53		15
Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").		= 23,780.47	16
CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.		1,177.13	17
Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.	5034	841.50	18
Quebec Pension Plan			
Enter the amount from line 2.	54,900.00		19
Enter the amount from line 11.	– 34,814.84		20
Line 19 minus line 20	= 20,085.16		21
Enter the amount from line 4 or the amount from line 21, whichever is less .		15,000.00	22
Enter your maximum basic QPP exemption. (see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)	3,500.00		23
Enter the amount from line 15.	– 2,219.53		24
Line 23 minus line 24	= 1,280.47		25
Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").		= 13,719.53	26
QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.325%.		730.56	27
Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.	5033	603.75	28

Part 1 – CPP/QPP calculation (continued)

Line 308 (for all provinces and territories) and line 448 (for residents outside Quebec)

Enter the amount from line 18.	841,50	29		
Enter the amount from line 28.	+	603,75	30	
Add lines 29 and 30. Actual CPP/QPP contributions	=	1,445,25	▶	1,445,25 31
Enter the amount from line 17.		1,177,13	32	
Enter the amount from line 27.	+	730,56	33	
Add lines 32 and 33. CPP/QPP contributions based on pensionable earnings	=	1,907,69	▶	– 1,907,69 34
Line 31 minus line 34 (if negative, enter "0") CPP/QPP overpayment	=			0,00 35

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or line 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page xx of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

Part 3 – Residents of a province or territory other than Quebec – CPP contributions on self-employment and other earnings

Pensionable net self-employment earnings* (amounts from line 122 and lines 135 to 143 of your return)		0,00	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373 +		2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions, line 12 of Form CPT20 (attach Form CPT20)	399 +	9,000,00	3
Add lines 1, 2, and 3.	=	9,000,00	4
Canada Pension Plan			
Enter the amount from line 18 of Part 1.	Actual CPP contributions	841,50	5
If the amount at line 35 of Part 1 is positive, complete lines 6 and 7. Otherwise, enter "0" on line 8 and continue on line 9.			
Enter the amount from line 5 above.			6
Enter the amount from line 17 of Part 1.	-		7
Line 6 minus line 7 (if negative, enter "0")	=	0,00	8
Line 5 minus line 8 (if negative, enter "0")	=	841,50	9
Multiply the amount from line 9 by 20.202.	=	17,000,00	10
Quebec Pension Plan			
Enter the amount from line 28 of Part 1.	Actual QPP contributions	603,75	11
If the amount at line 35 of Part 1 is positive, complete lines 12 and 13. Otherwise, enter "0" on line 14 and continue on line 15.			
Enter the amount from line 11 above.			12
Enter the amount from line 27 of Part 1.	-		13
Line 12 minus line 13 (if negative, enter "0")	=	0,00	14
Line 11 minus line 14 (if negative, enter "0")	=	603,75	15
Multiply the amount from line 15 by 18.7793.	=	11,338,00	16
Add line 10 and line 16.	=	28,338,00	17
Enter the amount from line 1 of Part 1.	CPP pensionable earnings (maximum \$54,900)	54,900,00	18
Enter the amount from line 1 of Part 1.	Basic exemption (maximum \$3,500)	- 3,500,00	19
Line 18 minus line 19	(maximum \$51,400)	= 51,400,00	20
Enter the amount from line 17 above.	-	28,338,00	21
Line 20 minus line 21 (if negative, enter "0")	=	23,062,00	22
Enter the amount from line 4 or line 22, whichever is less.		9,000,00	23
If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise, enter "0" on line 28 and continue on line 29.			
Enter the result of line 14 of Part 1 minus line 5 of Part 1.			24
Enter the amount from line 4 above.			25
Enter the amount from line 20 above.	-		26
Line 25 minus line 26 (if negative enter "0")	=		27
Line 24 minus line 27 (if negative, enter "0")	=	0,00	28
Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")	=	9,000,00	29
Multiply the amount from line 29 by 9.9%.	=	891,00	30
Multiply the amount from line 35 of Part 1 (if positive only) by 2.	-	0,00	31
CPP contributions payable on self-employment and other earnings: Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. **	=	891,00	32
Deduction and tax credit for CPP contributions on self-employment and other earnings:			
Multiply the amount from line 32 by 50%.	=	445,50	33
Enter the amount from line 33 on line 222 of your return and on line 310 of Schedule 1.			

* Self-employment earnings should be prorated according to the number of months entered in box A in Part 1 (do not prorate the self-employment earnings if the individual died in 2016).

** If the result at line 32 is negative, you may have an overpayment. If so, we will calculate it for you.

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

F101 = 41,000
F5548 = 15,000
F5549 = 26,000
F5031 = 1,445.25
F5033 = 603.75
F5034 = 841.50
F399 = 9,000
F222 = 445.50
F310 = 445.50
F421 = 891.00

Appendix I: Election details working beneficiaries with pensionable employment earnings

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

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

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

Example 1

The election effective date on record is April 2016. The taxpayer files a 2016 T1 return with CPP contributions.

The CPP contribution will be calculated from January to March only. The proration factor of 3/12 will be used.

For future years and elections made in December, the effective date will be January of the subsequent year. The taxpayer may also revoke in this subsequent year, meaning the system will have to use both election and revocation effective dates.

Example 2

The election effective date on record is January 2016, meaning an election was made December 2015. Therefore, a revocation can be made in 2016. The revocation effective date on record is June 2016.

The CPP contributions will be calculated for June to December. The proration factor of 7/12 will be used.

Example 3

The 68 year old taxpayer works in and out of Quebec. He is in receipt of CPP retirement benefits and has a CPT30 election on record with an effective date of April 2016.

The taxpayer files 2016 T1 return with CPP and QPP contributions indicated on Form RC381.

The system will calculate QPP contributions based on the QPP pensionable earnings in field 5548, for the entire year. The CPP contributions will be calculated for January to March only.

The proration factor of 3/12 will be used by the system.

When there is a relevant revocation in the year, the taxpayer will contribute to CPP, starting in the revocation effective month.

Example 4

There is a relevant revocation effective date on record as April 2015. The taxpayer files a 2015 T1 return with CPP contributions.

The CPP contributions will be calculated for April to December. The proration factor of 9/12 will be used by the system.

Appendix J: Calculation of field 5230, spouse or common-law partner's capital gain from mortgage foreclosures and conditional sales repossessions

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

The amount at field 5230 is calculated as follows:

If there is no amount at field 127, field 5230 is equal to "0."

If there is an amount at field 127, the following rules apply:

1. If field 124 and field 155 are both less than or equal to zero, field 5230 is equal to "0."
2. If field 124 is less than or equal to zero but field 155 is greater than zero, compare the taxable portion of the amount at field 155 with the amount at field 127.
 - (a) If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of field 155.
 - (b) If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.
3. If field 124 is greater than zero but field 155 is less than or equal to zero, compare the taxable portion of the amount at field 124 with the amount at field 127.
 - (a) If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of field 124.
 - (b) If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.
4. If field 124 and field 155 are both greater than zero, compare the taxable portion of the total of the amounts reported at these fields with the amount at field 127.
 - (a) If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of the amounts at fields 124 and 155.
 - (b) If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.

Example 1 – Situation described in point 1 above

Field 124 and field 155 of the spouse or common-law partner's Schedule 3, are both less than or equal to zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a loss of (\$2,000)

Field 155 is nil

Field 127 is nil

In this situation, there would be no entry for **field 5230** on the **taxpayer's** return.

Example 2(a) – Situation described in point 2(a) above

Field 124 of the spouse or common-law partner's Schedule 3, is **less** than or equal to zero, but field 155 is greater than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a loss of (\$1,000)

Field 155 is a gain of \$3,000

Field 132 is a gain of \$5,000

Field 127 is \$3,500

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

In this situation, \$1,500 is to be entered at **field 5230** of the **taxpayer's** return.

Example 2(b) – Situation described in point 2(b) above

Field 124 of the spouse or common-law partner's Schedule 3, is **less** than or equal to zero, but field 155 is greater than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a loss of (\$1,000)

Field 155 is a gain of \$5,000

Field 132 is a loss of (\$2,000)

Field 127 is \$1,000

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

In this situation, \$1,000 is to be entered at **field 5230** of the **taxpayer's** return.

Example 3(a) – Situation described in point 3(a) above

Field 124 of the spouse or common-law partner's Schedule 3, is greater than zero, but field 155 is less than or equal to zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$4,000

Field 155 is a loss of (\$3,000)

Field 107 is a gain of \$5,000

Field 127 is \$3,000

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

In this situation, \$2,000 is to be entered at **field 5230** of the **taxpayer's** return.

Example 3(b) – Situation described in point 3(b) above

Field 124 of the spouse or common-law partner's Schedule 3, is greater than zero, but field 155 is less than or equal to zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$30,000

Field 155 is a loss of (\$10,000)

Field 132 is a gain of \$5,000

Field 127 is \$12,500

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

In this situation, \$12,500 is to be entered at **field 5230** of the **taxpayer's** return.

Example 4(a) – Situation described in point 4(a) above

Field 124 and field 155 of the spouse or common-law partner's Schedule 3 are **both greater** than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$3,000

Field 155 is a gain of \$200

Field 107 is a gain of \$5,000

Field 127 is \$4,100

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

In this situation, \$1,600 is to be entered at **field 5230** of the **taxpayer's** return.

Example 4(b) – Situation described in point 4(b) above

Field 124 and field 155 of the spouse or common-law partner's Schedule 3 are **both greater** than zero.

Fields from the spouse or common-law partner's capital gains calculation:

Field 124 is a gain of \$35,000

Field 155 is a gain of \$15,000

Field 132 is a loss of (\$10,000)

Field 127 is \$20,000

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

In this situation, \$20,000 is to be entered at **field 5230** of the **taxpayer's** return.

Appendix K: Calculation of net self-employment income-loss adjustment amount at field 5532 for the working income tax benefit (WITB) and refundable medical expense supplement purposes

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

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

Note: For married or common-law couples, if Spouse A is claiming the WITB for both partners, as his/her working income is higher, field 5532 should still be updated on Spouse B's return if applicable.

Example 1

Sally operates Business A with a net income of \$5,000 and Business B with a net loss of \$3,000. Field 135 will be a net income of \$2,000. ($\$5,000 - \$3,000$).

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

$\$5,000$ (Line 5) - $\$2,000$ (field 135) = $\$3,000$.
Therefore **\$3,000** is to be entered at **field 5532**.

Example 2

Doug operates Business A with a net income of \$5,000 and Business B with a net loss of \$8,000. Field 135 will be a net loss of \$3,000. ($\$5,000 - \$8,000$).

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

$\$5,000$ (Line 5) - $\$0$ (the loss at field 135 is **not** used in the calculation) = $\$5,000$.
Therefore **\$5,000** is to be entered at **field 5532**.

Example 3

John operates Farm A with a net income of \$5,000, Farm B with a net income of \$2,000, and Farm C with a net loss of \$10,000. Field 141 will be a loss of \$3,000. ($\$5,000 + \$2,000 - \$10,000$).

The total self-employed income excluding losses is \$7,000 (from Farms A and B).
Enter this amount on line 5 of Schedule 6 under Part A – Working income.

$\$7,000$ (Line 5) - $\$0$ (the loss at field 141 is **not** used in the calculation) = $\$7,000$.
Therefore, **\$7,000** is to be entered at **field 5532**.

Example 4

Jennifer operates Business A with a net income of \$5,000 and Business B with a net loss of \$5,000.
Field 135 is considered to be NIL.

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

$\$5,000$ (Line 5) - NIL (field 135) = $\$5,000$.
Therefore, **\$5,000** is to be entered at **field 5532**.

Example 5

Peter operates Farm A with a net income of \$5,000.
Field 141 will be a net income of \$5,000.

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

$\$5,000$ (Line 5) – $\$5,000$ (field 141) = $\$0$
Therefore, **no entry** is required at **field 5532**.

Example 6

Serge operates Farm A with a net income of \$5,000. Field 141 will be a net income of \$5,000.
Serge also operates Business 1 with a net income of \$2,000, and Business 2 with a net loss of \$10,000.
Field 135 will be a loss of \$8,000. ($\$2,000 - \$10,000 = \$8,000$).

The total self-employed income excluding losses is \$7,000 (from Farm A and Business 1).
Enter this amount on line 5 of Schedule 6 under Part A – Working income.

$\$7,000$ (Line 5) - $\$5,000$ (field 141) - $\$0$ (the loss at field 135 is **not** used) = $\$2,000$.
Therefore, **\$2,000** is to be entered at **field 5532**.

Appendix L: Eligibility and proration of non-refundable tax credits for newcomers

In order for an immigrant to be allowed full non-refundable tax credits in the year of immigration, the taxpayer must meet the 90% rule for the period of **non-residency**. A taxpayer will meet the 90% rule if the Canadian-source income reported by the taxpayer for the part of the year that they were not a resident of Canada is **90% or more** of their net world income for that part of the year. A taxpayer will also meet the 90% rule if they had no foreign or Canadian-source income in the period that they were not a resident of Canada.

A newcomer to Canada may be limited in the amount they can claim for the following non-refundable tax credits in the year of immigration.

Fields: 300/5804, 301/5808, 303/5812, 305/5816, 367, 306/5820, 5821, 5822, 5823 (NU only), 315/5840, 318/5848, 324/5860. Schedule 2 fields: 353, 361, 5900, 5901, 5902, 5903, 5904

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

90% rule calculation:

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

Example 1

Olga arrived in Canada on June 30, 2016. In the period of non-residency (January 1 to June 29, 2016), she had \$30,000 of Canadian sourced non-resident income and \$3,000 of foreign sourced non-resident income.

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

Olga would be entitled to the full non-refundable tax credits for 2016.

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

Field 5292 = \$30,000

Field 5293 = \$3,000

Example 2

Pedro, who is 67 years old and his spouse Suzanne, arrived in Canada on September 25, 2016. In the period of non-residency (January 1 to September 24, 2016), Pedro had \$4,000 of Canadian sourced non-resident income (employment income) and \$5,000 of foreign sourced non-resident income. Suzanne had foreign sourced non-resident income of \$1,000 during the same period.

Pedro's net income between September 25 and December 31 was \$15,000 and Suzanne's was \$800 in the same period.

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

Pedro's non-refundable tax credits would be prorated as follows:

1. He claims a basic personal amount of \$3,072.27 calculated as follows:

$$\frac{98 \text{ days in Canada} \times \$11,474}{366 \text{ days in 2016}} = \$3,072.27$$

Pedro claims \$3,072.27 on line 300 of his Schedule 1.

2. Pedro can claim an age amount of \$500.76 calculated as follows:

Prorate the maximum age amount of \$7,125.

$$\frac{98 \text{ days in Canada} \times \$7,125}{366 \text{ days in 2016}} = \$1,907.79 \text{ (A)}$$

Prorate the base income amount of \$35,927.

$$\frac{98 \text{ days in Canada} \times \$35,927}{366 \text{ days in 2016}} = \$9,619.80 \text{ (B)}$$

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

$$\$19,000 - \$9,619.80 = \$9,380.20 \text{ (excess amount)}$$

$$\$9,380.20 \times 15\% = \$1,407.03 \text{ (C)}$$

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

$$\$1,907.79 - \$1,407.03 = \$500.76$$

Pedro claims \$500.76 on line 301 of his Schedule 1.

3. Pedro can also claim a spouse or common-law partner amount of \$2,272.27 calculated as follows:

Prorate the maximum spouse or common-law partner amount of \$11,474.

$$\frac{98 \text{ days in Canada} \times \$11,474}{366 \text{ days in 2016}} = \$3,072.27$$

Subtract spouse or common-law partner's net income (while living in Canada).

$$\$3,072.27 - \$800.00 = \$2,272.27$$

Pedro claims \$2,272.27 on line 303 of his Schedule 1.

Note: Should an immigrant be entitled to the family caregiver amount (FCA), the FCA should not be directly prorated when the immigrant does not meet the 90% rule. Proration should be performed after adding the base amount and the FCA.

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

Field 300 = \$3,072.27
Field 301 = \$500.76
Field 303 = \$2,272.27
Field 5263 = \$800
Field 5267 = \$1,000
Field 5292 = \$4,000
Field 5293 = \$5,000
Spouse's net income = \$1,800