

**T1****Income Tax and Benefit Return****T1 GENERAL -
CONDENSED 2020****Before you start:**

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

Step 1 – Identification and other informationON **7****Identification**

Print your name and address below.

First name and initial

FARHOD A

Last name

ERGASHOV

Mailing address: Apt No. – Street No. Street name

303 - 7 CROWN HILL PLACE

PO Box

RR

City

Prov./Terr.

Postal code

ETOBICOKE**ON****M8Y 4C3****Email address**

By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.

Enter an email address: **farhodergashov@yahoo.ca****Information about your residence**

Enter your province or territory of residence on December 31, 2020:

Ontario

Enter the province or territory where you currently reside if it is not the same as your mailing address above:

If you were self-employed in 2020, enter the province or territory where your business had a permanent establishment:

Ontario

If you became or ceased to be a resident of Canada for income tax purposes in 2020, enter the date of:

entry

Month	Day

or

departure

Month	Day

Information about you

Enter your social insurance number (SIN):

573**332****962**

Enter your date of birth:

Year

Month

Day

1977**06****07**

Your language of correspondence:

Votre langue de correspondance :

English

Français

☒☐**Is this return for a deceased person?**

Ensure the SIN information above is for the deceased person.

If this return is for a deceased

person,

Year

Month

Day

enter the date of death:

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Marital status

Tick the box that applies to your marital status on December 31, 2020:

1 ☒

Married

2 ☐

Living common-law

3 ☐

Widowed

4 ☐

Divorced

5 ☐

Separated

6 ☐

Single

**Information about your spouse or
common-law partner (if you ticked box 1 or 2 above)**

Enter their SIN:

573**371****630**

Enter their first name:

Dilrabo

Enter their net income for 2020 to claim certain credits:

11,611**07**

Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:

0**00**

Enter the amount of UCCB repayment from line 21300 of their return:

0**00**

Tick this box if they were self-employed in 2020:

1 ☐

Do not use this area

Do not use
this area**17200****17100**

Step 1 – Identification and other information (continued)

Please answer the following questions.

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

A) Do you have Canadian citizenship?

Yes ☒ 1 No ☐ 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors?

Yes ☒ 1 No ☐ 2

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

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

Indian Act – Exempt income

Tick this box if you have any income that is exempt under the Indian Act.

For more information on this type of income, go to canada.ca/taxes-aboriginal-peoples. 1 ☐

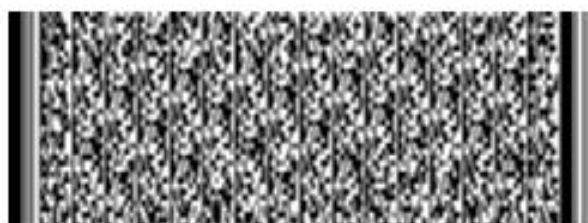
If you tick the box, complete Form T90, Income Exempt From Tax Under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2021 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2020 tax year, if applicable. It also may be used to calculate your family's provincial or territorial benefits.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2020, was more than CAN\$100,000?

26600 Yes ☐ 1 No ☒ 2

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



Attach this form inside your return along with any other forms, schedules, information slips, receipts, and documents that you need to include.

T1-2020

T1-KFS (Keying Field Summary)

Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Employment income	10100	69,707	51
Other employment income	10400	156	78
Taxable amount of dividends from taxable Canadian corporations	12000	307	70
Taxable capital gains	12700	5,624	90
Commission income	Gross 13899	14,403	64
	Net 13900	12,376	81
This is your total income.		15000	88,173 70

Net income

Deduction for CPP or QPP enhanced contributions on employment income	22215	165	60 •
Other employment expenses	22900	400	00
This is your net income.		23800	87,608 10

Taxable income

This is your taxable income. 26000 87,608 10

Federal tax (formerly Schedule 1)

Part A - Federal non-refundable tax credits

Basic personal amount	30000	13,229	00
Spouse or common-law partner amount	30300	1,617	93
CPP or QPP contributions through employment from box 16 and box 17	30800	2,732	40 •
Employment insurance premiums through employment from box 18 and box 55	31200	856	36 •
Canada employment amount	31260	1,245	00
Medical expenses	33099	1,177	02
Non-refundable credit	33500	19,680	69
Net non-refundable credit	33800	2,952	10
Total federal non-refundable tax credits		35000	2,952 10

Federal tax (formerly Schedule 1)

Part C - Net Federal tax

Federal dividend tax credit	40425	46	22 •
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Federal Schedules

Schedule 3

13199 43,523.80 13200 11,249.80

Schedule 8

50339 58,700.00 50340 2,898.00 •

Schedule 14

60100 300.00 60101 150.00 60103 3 60104 2

Provincial and territorial forms**Form 428**

56050		58040	10,783.00	58240	2,732.40 •	58300	856.36 •	58689	1,177.02
58800	14,371.76	58840	725.77	60969	3	61500	725.77	61520	30.77 •

ON-BEN

61020	1	61100	17,904.00
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Step 7 – Refund or balance owing (continued)

CPP contributions payable on self-employment and other earnings	42100			•128
Total payable	43500	18,591	94	•133
Total income tax deducted (amounts from all Canadian slips)	43700	13,307	62	•134
Refundable Quebec abatement (see line 44000 in the guide)	44000	+		•135
CPP overpayment (see line 30800 in the guide)	44800	+		•136
Employment insurance overpayment (see line 45000 in the guide)	45000	+		•137
Climate Action Incentive	45110	+	675 00	•138
Refundable medical expense supplement (complete the Worksheet for the return)	45200	+		•139
Canada workers benefit (CWB)	45300	+		•140
Canada training credit (CTC)	45350	+		•141
Refund of investment tax credit (complete Form T2038(IND))	45400	+		•142
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+		•143
Employee and partner GST/HST rebate (complete Form GST370)	45700	+		•144
Eligible educator school supply tax credit				
Supplies expenses (maximum \$1,000)	46800	x 15% =	46900	+ •145
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+		•146
Tax paid by instalments	47600	+		•147
Provincial or territorial credits	47900	+		•148
Add lines 134 to 148.	These are your total credits.		48200 = 13,982 62 ▶	- 13,982 62 149
Line 133 minus line 149			This is your refund or balance owing.	= 4,809 32 150

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

– Enter the amount below on whichever line applies.

Refund 48400 . Balance owing 48500 4,609 32 .

For more information on how to enrol for direct deposit, go to canada.ca/cra-direct-deposit.

For more information on how to make your payment, go to canada.ca/payments. Your balance owing is due no later than April 30, 2021.



Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2020 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 48400 above			1
Your donation to the Ontario opportunities fund	46500	-	2
Net refund (line 1 minus line 2)	46600	=	3

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

Sign here

It is a serious offence to make a false return.

Telephone number: (647) 409-4163

Date:

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

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

48900 EFILE number (if applicable):

Name of tax professional:

Telephone number:

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

Do not use
this area

48700 48800 ————— • 48600

T1-2020

Amounts for Spouse or Common-Law Partner and Dependants

Schedule 5
Protected B when completed

Complete this schedule and attach it to your return to claim an amount on line 30300, 30400, 30425, or 30450 of your return. For more information, see lines 30300 and 30400 in the Federal Income Tax and Benefit Guide, and lines 30425 and 30450 on this form.

Line 30300 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2020?

If yes, tick this box ☒ 55220 and enter the date of the change. ▶

Month	Day

Your basic personal amount (line 30000 of your return)		13,229	00	1
If you are entitled to the Canada caregiver amount for your spouse or common-law partner, enter \$2,273. (See the "Canada caregiver amount" in Step 5 of the guide and at line 30425 below.)	51090	+		2
Add lines 1 and 2.	=	13,229	00	3
Spouse's or common-law partner's net income from page 1 of your return	-	11,811	07	4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30300 of your return.	=	1,817	93	5

Line 30400 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2020? Month Day

If yes, tick this box ☒ 55290 and enter the date of the change. ▶

Month	Day

Provide the requested information and complete the following calculation for this dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:			Yes <input type="checkbox"/> No <input type="checkbox"/>

Your basic personal amount (line 30000 of your return)			1
If you are entitled to the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,273. (See "Canada caregiver amount" in Step 5 of the guide, read the note below, and see line 30425 below.)	51100	+	2
Add lines 1 and 2.	=		3
Dependant's net income (line 23600 of their return)	51106	-	4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30400 of your return.	=		5

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you must claim the Canada caregiver amount on line 30500, not on line 51100.

Line 30425 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

If you can claim an amount for your spouse or common-law partner on line 30300 of your return or for an eligible dependant 18 years of age or older on line 30400 of your return, you may be able to claim an amount on line 30425 of your return. However, you must first claim the amount of \$2,273 in calculating either the amount on line 30300 or the amount on line 30400, whichever applies.

To claim an amount on line 30425 of your return, you must first calculate your spouse's, common-law partner's, or eligible dependant's net income (line 23600 of their return or the amount it would be if they filed a return). Then complete the calculation above for either line 30300 or line 30400, whichever applies. Finally, complete the calculation for line 30425 on the next page.

If you cannot claim an amount on line 30425 of your return for an eligible dependant 18 years of age or older because you have a spouse or common-law partner, you still may be able to claim the Canada caregiver amount for other infirm dependants age 18 or older on line 30450 of your return. See line 30450 on the next page.

Only one claim can be made for this amount. You cannot split this amount with another person.

Continue on the next page.

Line 30425 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older (continued)

Complete this calculation **only** if you entered \$2,273 on line 51090 or line 51100 of this schedule for a person whose **net income is between \$7,295 and \$24,361**.

Base amount

Net income of this person (line 23600 of their return)

Line 1 minus line 2 (if negative, enter "0")

(maximum \$7,276)

If you claimed this person on line 30300 or 30400 of your return, enter the amount you claimed.

Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")

Enter this amount on line 30425 of your return.

24,361|00 1

– 2

= 3

– 4

= 5

Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older

(Attach a separate sheet if you need more space)

You can claim an amount for each dependent who meets all the following conditions. They:

- were dependent on you because of an impairment in physical or mental functions
- were 18 years of age or older
- were your or your spouse's or common-law partner's child, grandchild, parent, grandparent, brother, sister, aunt, uncle, niece, or nephew
- were a resident of Canada at any time in the year (but not a person who was only visiting you)
- had a net income (line 23600 of their return or the amount it would be if they filed a return) of less than \$24,361

You cannot claim an amount on line 30450 of your return for dependants who do not have an impairment in physical or mental functions, including a parent or grandparent. A parent includes someone on whom you were completely dependent and who had custody and control of you when you were under 19 years of age. Similarly, a child can include someone older than you who has become completely dependent on you for support and over whom you have custody and control.

If anyone (including you) is claiming an amount on line 30300 or on line 30400 of the return for the dependant, you cannot claim an amount on line 30450 of the return for that dependant.

If you had to make support payments for a child, you cannot claim an amount on line 30450 of your return for that child. However, if you were separated from your spouse or common-law partner for only part of 2020 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30450 of your return if you do not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. You can claim whichever is better for you.

The Canada Revenue Agency may ask for a signed statement from a medical practitioner indicating that the person is dependent on others because of this impairment in physical or mental functions, as well as the nature of the impairment, when it began, and how long it is expected to last.

Note

If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 23600 of their return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")

(maximum \$7,276)

24,361|00 1

– 2

= 3

Enter on line 30450 of your return the **total** amount you are claiming for all dependants.

Enter the **total** number of dependants for whom you are claiming an amount at line 30450 of your return.

51120

See the privacy notice on your return.



Statement of Employment Expenses for Working at Home Due to COVID-19

Complete this form if you have home office expenses related to working at home in 2020 due to COVID-19. See below for examples of eligible and non-eligible home office expenses or go to canada.ca/cra-home-workspace-expenses. If you have other types of employment expenses, do not use this form. Instead, use Form T777, Statement of Employment Expenses. For more information, see Guide T4044, Employment Expenses.

Include a copy of this form with your income tax and benefit return.

The Canada Revenue Agency has introduced a temporary flat rate method to calculate your home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If you use this method, your employer is not required to complete Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, and you are not required to keep documents to support your claim. See Option 1 below for more information. If you do not use this method, you must have your employer complete Form T2200S and you must keep your supporting documents. See Option 2 below for more information.

How much can you claim?

Choose option 1 or option 2.

Option 1 – Temporary flat rate method

You may use this method to calculate your home office expenses if you worked more than 50% of the time from home for a period of **at least a month** (four consecutive weeks) in 2020 due to COVID-19. If you meet this condition, you can claim \$2 for each day that you worked at home during that period, plus any other days you worked at home in 2020 due to COVID-19, up to a maximum of \$400.

Total number of days you worked from home in 2020 due to COVID-19 290 × \$ 2 = 9939 400 00

Enter the result (maximum of \$400) on line 22900 of your return.

Option 2 – Detailed method

You can also calculate your home office expenses using a detailed method. See conditions on the next page.

Eligible Expenses

The following list includes common home office expenses:
For **additional** home office expenses you may be able to claim, go to canada.ca/cra-home-workspace-expenses

- rent paid for a house or apartment where you live
- electricity, water, heat, or the utilities portion of your condominium fees
- maintenance (minor repairs, cleaning supplies, light bulbs, paint, etc.)
- home internet access fees
- office supplies (stationery items, pens, folders, sticky notes, postage, toner, ink cartridge, etc.)
- employment use of a basic cell phone service plan
- long distance calls for employment purposes

Employees who earn **commission** income can also claim the following:

- property taxes
- home insurance
- lease of a cell phone, computer, laptop, tablet, fax machine, etc. that reasonably relate to earning commission income

Non-eligible Expenses

You **cannot** claim any of the following:

- capital cost allowance
- mortgage interest
- principal mortgage payments
- capital expenses (replacing windows, flooring, furnace, etc.)
- office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.)
- monthly basic rate for a landline telephone
- cell phone connection or license fees
- purchase of a cell phone, computer, laptop, tablet, fax machine, etc.
- computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.)
- other electronics (television, smart speaker, voice assistant, etc.)
- furniture (desk, chair, etc.)

Option 2 – Detailed method (continued)

You may use this method to calculate your home office expenses if you:

- ☐ Worked more than 50% of the time from home for a period of at least a month (four consecutive weeks) in 2020. The period can be longer than a month. For examples, go to canada.ca/cra-home-workspace-expenses
- ☐ Have a completed and signed Form T2200 Short, Declaration of Conditions of Employment for Working at Home Due to COVID-19, from your employer
- and
- ☐ Kept all your supporting documents

Note: You cannot claim any expenses that were or will be reimbursed by your employer.

Calculation

Office supplies (postage, stationery, ink cartridge, etc.)	8810		1
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.)			
Specify:	9270	+	2
Add lines 1 and 2.	Subtotal	=	3
Work-space-in-the-home expenses (complete lines 6 to 15)			
Enter whichever is less: amount from line 12 or line 15	9945	+	4
Add lines 3 and 4.			
Enter this amount on line 22900 of your return.	Total expenses	9368	= 5

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

Only include the expenses you paid for the days you worked from home. For an online tool to help you calculate the amount you can claim, go to canada.ca/cra-home-workspace-expenses.

Electricity, heat, water, home internet access fees		6	
Maintenance (cleaning supplies, light bulbs, etc.)	+	7	
Home insurance (commission employees only)	+	8	
Property taxes (commission employees only)	+	9	
Other expenses (rent, etc.) Specify:	+	10	
Add lines 6 to 10.	=	11	
Enter your total employment-use amount (see example below)			12
Enter your employment income (box 14 of your T4).		13	
Enter the amount from line 3 and any amounts from lines 20700 and 21200 of your return relating to this income.	-	14	
Line 13 minus line 14 (if negative, enter "0")	=	▶ -	15
Line 12 minus line 15 (if negative, enter "0")			
Work-space-in-the-home expenses available to use in future years		=	16

Example of how to calculate your employment-use amount (line 12)

Sam is a salaried employee who worked from home using her dining room table in April 2020 due to COVID-19. The dining room represents 12% of the total square footage of her house and is used for work for 40 hours out of a total 168 hours in the week.

Sam paid \$200 for electricity, heat, water and internet and \$1,000 for rent. She will enter \$200 on line 6 and \$1,000 on line 10.

To determine her employment-use amount, Sam must first determine her employment-use percentage.

This is how she will calculate the percentage: $(40 \text{ hours} / 168 \text{ hours}) \times 12\% = 2.9\%$

Her employment-use amount is $(\$200 + \$1,000) \times 2.9\% = \$34.80$.

Sam will enter \$34.80 on line 12.



Statement of Business or Professional Activities

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

Part 1 – Identification

Your name FARHOD ERGASHOV				Your social insurance number 573 332 982			
Business name FARHOD ERGASHOV				Business number 73839 8510		RT	0001
Business address 303 - 7 Crown hill place				City Etobicoke		Prov./Terr. ON	Postal code M8Y 4C3
Fiscal period	From	Date (YYYYMMDD) 2020 01 01	to	Date (YYYYMMDD) 2020 12 31	Was this your last year of business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Main product or service Ride-share partnership (Taxi business - Uber)				Industry code (see the appendix in Guide T4002) 485110			
Accounting method (commission only)		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		Tax shelter identification number		Partnership business number Your percentage of the partnership %	
Name and address of the person or firm preparing this form							

Part 2 – Internet business activities

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

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

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

http://

http://

http://

http://

http://

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

Part 3A – Business income

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

Part 3B – Professional income

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

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

Part 3A – Business income

Gross sales, commissions, or fees (include GST/HST collected or collectible)	10,287	78	3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)			3B
Subtotal: Amount 3A minus amount 3B	10,287	78	3C
If you are using the quick method for GST/HST – Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method	4,115	86	3D
GST/HST remitted, (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			3E
Subtotal: Amount 3D minus amount 3E	4,115	86	3F
Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C)	14,403	64	3G

Part 3B – Professional income

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

Part 3C – Gross business or professional income

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	8000	14,403	64
Reserves deducted last year	8290		
Other income (specify)*:	8230		
Subtotal: Line 8290 plus line 8230			3P
Gross business or professional income: Line 8000 plus amount 3P	8299	14,403	64

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

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

* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to canada.ca/cra-coronavirus.

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

Part 3D – Cost of goods sold and gross profit

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

Gross business income (line 8299 of Part 3C)			14,403,643Q
Opening inventory (include raw materials, goods in process, and finished goods)	8300	3R	
Purchases during the year (net of returns, allowances, and discounts)	8320	3S	
Direct wage costs	8340	3T	
Subcontracts	8360	3U	
Other costs	8450	3V	
Subtotal: Add amounts 3R to 3V		3W	
Closing inventory (include raw materials, goods in process, and finished goods)	8500		
Cost of goods sold: Amount 3W minus line 8500	8518		
Gross profit (or loss): Amount 3Q minus line 8518		8519	14,403,64

Part 4 – Net income (loss) before adjustments

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)			14,403,644A
Expenses (enter only the business part)			
Advertising	8521	4B	
Meals and entertainment	8523	24,00 4C	
Bad debts	8590	4D	
Insurance	8690	4E	
Interest and bank charges	8710	4F	
Business taxes, licences, and memberships	8760	4G	
Office expenses	8810	4H	
Office stationery and supplies	8811	4I	
Professional fees (includes legal and accounting fees)	8860	4J	
Management and administration fees	8871	4K	
Rent	8910	4L	
Repairs and maintenance	8960	4M	
Salaries, wages, and benefits (including employer's contributions)	9060	4N	
Property taxes	9180	4O	
Travel expenses	9200	4P	
Utilities	9220	4Q	
Fuel costs (except for motor vehicles)	9224	4R	
Delivery, freight, and express	9275	4S	
Motor vehicle expenses (not including CCA) (amount 16 of Chart A)	9281	2,002,83 4T	
Capital cost allowance (CCA). Enter amount 1 of Area A minus any personal part and any CCA for business-use-of-home expenses	9936	4U	
Other expenses (specify):	9270	4V	
Total expenses: Total of amounts 4B to 4V	9368	2,026,83	2,026,83
Net income (loss) before adjustments: Amount 4A minus line 9368		9369	12,376,81

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income		12,376,81 5A
GST/HST rebate for partners received in the year	9974	
Total: Amount 5A plus line 9974		12,376,81
Other amounts deductible from your share of net partnership income (loss) (amount 6F)	9943	
Net income (loss) after adjustments: Amount 5B minus line 9943		12,376,81 5C
Business-use-of-home expenses (amount 7P)	9945	
Your net income (loss): Amount 5C minus line 9945	9946	12,376,81
Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:		
• business income on line 13500		
• professional income on line 13700		
• commission income on line 13900		

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

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

List details of expenses:

Expense amounts

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

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

Heat		7A
Electricity		7B
Insurance		7C
Maintenance		7D
Mortgage interest		7E
Property taxes		7F
Other expenses (specify):		7G
Subtotal: Add amounts 7A to 7G		7H
Personal-use part of the business-use-of-home expenses		7I
Subtotal: Amount 7H minus amount 7I		7J
Capital cost allowance (business part only), which means amount I of Area A minus any portion of CCA that is for personal use or entered on line 9936 of Part 4		7K
Amount carried forward from previous year		7L
Subtotal: Add amounts 7J to 7L		7M
Net income (loss) after adjustments (amount 5C) (if negative, enter "0")	12,376.81	7N
Business-use-of-home expenses available to carry forward: Amount 7M minus amount 7N (if negative, enter "0")		7O
Allowable claim: Amount 7M or 7N above, whichever is less (enter your share of this amount on line 9945 of Part 5)		7P

Part 8 – Details of other partners

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

Name of partner

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

Part 9 – Details of equity

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

Total CCA claim for the year: Total of column 12 (after the amount in line 9936 of Part 4, amounting to any personal paid and any CCA for business-use-of-home expenses²³)

[illegible]

- If you have a negative amount in column 6, add it to income as a recapture in Part 3C on line 8230. If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss in Part 4 on line 9270. Recapture and terminal loss do not apply to a Class 10.1 property. For more information, read Chapter 3 of Guide T4002.

... For information on CCA for "Calculating business-use-of-home expenses," see "Special situations" in Chapter 4 of *Gite T4002*. To help you calculate the capital cost allowance claim, see the calculator charts in Areas 1 to 6.

Note 1: Columns 4, 7, and 8 apply only to accelerated investment tax credits (AITCs). See Regulations 1.1045-4 of the Income Tax Regulations for the definition of, 20- or less for passenger vehicles and, under proposed legislation, other eligible 20- or less for motor vehicles that become available for use in the year. In this chart, ZEV represents 20- or less for passenger vehicles and other eligible 20- or less for motor vehicles. An AITC is a property (other than ZEV) that you acquired after November 20, 2018, and became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and became available for use before 2028, or eligible 20- or less for motor vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information, see Guide T4002.

Note 2: The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54 and that is subject to the \$55,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$55,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, the government proposes that the actual cost of the vehicle be adjusted for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. For more information on proceeds of dispositions, read "Class 54 (30%)" in Guide T4002.

Note 3: The relevant factors for properties available for use before 2024 are 2 1/3 (Classes 43.1, 54 and 56), 1 1/2 (Class 56), 1 (Classes 43.2 and 53), 0 (Classes 12, 13, 14, 15), and 1/2 for the remaining accorded classes in the following table.

For more information on accelerated investment tax profiles, see Guide T4002 or go to canada.ca/taxes/accelerated/investment/income.

Area C – Building additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total building additions in the year: Total of column 5

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus 4)
Total building additions in the year: Total of column 3				9937

Area D – Equipment dispositions in the year

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

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

Area E – Building dispositions in the year

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

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

Area F – Land additions and dispositions in the year

Total cost of all land additions in the year	9923	
Total proceeds from all land dispositions in the year	9924	

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

Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period that was part of earning business income	9560	1	
Total kilometres you drove in the fiscal period	16890	2	
Fuel and oil	979.62	3	
Interest (use Chart B below)		4	
Insurance	1,020.00	5	
Licence and registration	60.00	6	
Maintenance and repairs	500.00	7	
Leasing (use Chart C below)	978.86	8	
Electricity for zero-emission vehicles		9	
Other expenses (specify):		10	
		11	
Total motor vehicle expenses: Add amounts 3 to 11	3,538.48	12	
Business use part:	$\left(\frac{\text{amount 1: } 9560}{\text{amount 2: } 16890} \right) \times \text{amount 12: } 3,538.48$		= 2,002.83 13
Business parking fees			14
Supplementary business insurance			15
Allowable motor vehicle expenses: Add amounts 13, 14, and 15 (enter this total on line 9281 of Part 4)			2,002.83 16

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

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

Total interest payable (accrual method) or paid (cash method) in the fiscal period		17
\$10* × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)		18
Available interest expense: Amount 17 or 18, whichever is less (include this in amount 4 of Chart A above)		19

* For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles**

Total lease charges incurred in your current fiscal period for the vehicle	978,8620
Total lease payments deducted before your current fiscal period for the vehicle	1,481,7921
Total number of days the vehicle was leased in your current and previous fiscal periods	1110 22
Manufacturer's list price	30,315,0023

Use a GST rate of 5% or HST rate applicable to your province.

Amount 23 or (\$35,294 + GST and PST, or HST on \$35,294), whichever is more	▶	39,882,22	× 85% =	33,899,8924
[((\$800 + GST and PST, or \$800 + HST) × amount 22)]	▶	1110	– amount 21:	1,481,79 = 31,966,2125
30				
[((\$30,000 + GST and PST, or \$30,000 + HST) × amount 20)]			=	978,8626
amount 24				

Eligible leasing cost: Amount 25 or 26, whichever is less (enter in amount 8 of Chart A above) 978,8627

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

See the privacy notice on your return.