



UFile 2019

Tax return for 2019 prepared for

Yingxu Rong

by *UFile.ca*

Executive summary

for 2019 taxation year



	Taxpayer	
First name	Yingxu	Hongyu
Last name	Rong	Ji
Social insurance number	738-423-219	738-423-185
Date of birth	06-03-1969	18-05-1969
Province of residence	British Columbia	British Columbia
Street	89-935 Ewen Ave	89-935 Ewen Ave
City	New Westminster	New Westminster
Province	British Columbia	British Columbia
Postal code	V3M 0A1	V3M 0A1
Home phone number	6042533858	6042533858
Work phone number		7788878868
Email address		harry@superesolutions.com

Federal return

	Taxpayer	Spouse	Total for the couple
Total income	43,683	(3,435)	40,248
Net income	41,575		41,575
Taxable income	41,575		41,575
Marginal tax rate	22%	0%	
Average tax rate (total income taxes paid ÷ total income)	6.8%	0.0%	
Total tax payable	2,957		2,957
Balance due (refund)	(2,359)		(2,359)

Canada child benefit			
GST/HST credit		439	439
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2020	68,257	0	68,258
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2020			

Tax return Summary - Combined

for 2019 taxation year



	Taxpayer	Spouse
First name	Yingxu	Hongyu
Last name	Rong	Ji
Social insurance number	738-423-219	738-423-185
Date of birth	06-03-1969	18-05-1969
Province of residence	British Columbia	British Columbia
Street	89-935 Ewen Ave	89-935 Ewen Ave
City	New Westminster	New Westminster
Province	British Columbia	British Columbia
Postal code	V3M 0A1	V3M 0A1
Home phone number	6042533858	6042533858
Work phone number		7788878868
Email address		harry@superesolutions.com

Federal return

Total income

		Taxpayer	Spouse	Total
Employment income	10100	43,683 05	+	= 43,683 05
Interest and other investment income	12100		+ 97 32	= 97 32
Net business income	13500		+ (3,532 43)	= (3,532 43)
Add lines 10100, 10400 to 11900, 12000 to 14300, and 14700.				
This is your total income.	15000	43,683 05	+ (3,435 11)	= 40,247 94

Net income

Pension adjustment	20600	4,095	00	+		=	4,095	00	
Registered pension plan deduction	20700	2,047	40	+		=	2,047	40	
Deduction for CPP and QPP enhanced contributions	22215	60	27	+		=	60	27	
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300	2,107	67	+		=	2,107	67	
Line 15000 minus line 23300 (if negative, enter "0")		41,575	38	+		=	41,575	38	
This is your net income before adjustments.	23400								
Line 23400 minus line 23500 (if negative, enter "0")		41,575	38	+	0	00	=	41,575	38
This is your net income.	23600	41,575	38	+		=	41,575	38	

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")		41,575 38	+	0 00	=	41,575 38
This is your taxable income.	26000	41,575 38	+	0 00	=	41,575 38

Federal non-refundable tax credits

Basic personal amount	30000	12,069 00	+	12,069 00	=	24,138 00
Spouse or common-law partner amount	30300	12,069 00	+		=	12,069 00
CPP or QPP contributions: through employment	30800	1,989 06	+		=	1,989 06
Employment Insurance premiums	31200	688 71	+		=	688 71
Canada employment amount	31260	1,222 00	+		=	1,222 00
Medical expenses for self, spouse or common-law partner, and your child	33099		+	201 66	=	201 66
Subtotal (if negative, enter "0")	(A)		+	201 66	=	201 66
Add lines (A) and 33199.	33200		+	201 66	=	201 66
Add lines 30000 to 33200.	33500	28,037 77	+	12,270 66	=	40,308 43
Multiply the amount on line 33500 by 15%.	33800	4,205 67	+	1,840 60	=	6,046 27
Total of donations (Line 15 of Schedule 9)		247 00	+		=	247 00
Donations and gifts	34900	43 63	+		=	43 63
Total federal non-refundable tax credits: add lines 33800 and 34900.	35000	4,249 30	+	1,840 60	=	6,089 90

Net federal tax

Tax on taxable income	(C)	6,236	31	+		=	6,236	31	
Add lines (C) and 40424.	40400	6,236	31	+		=	6,236	31	
Enter the amount from line 35000.	35000	4,249	30	+	1,840	60	=	6,089	90
Add lines 35000 to 40427.		4,249	30	+	1,840	60	=	6,089	90
Basic federal tax (if negative, enter "0")	42900	1,987	01	+		=	1,987	01	

Tax return Summary - Combined for 2019 taxation year

Federal tax	40600
Line 40600 minus line 41600 (if negative, enter "0")	41700

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800.	42000
Provincial or territorial tax		42800
	This is your total payable.	43500
Total income tax deducted		43700
CPP overpayment		44800
	These are your total credits.	48200
	Line 43500 minus line 48200	
	Refund	48400
	Balance owing	48500

Additional information

Marginal tax rate
Average tax rate (total income taxes paid ÷ total income)
GST/HST credit
Total RRSP deduction limit - 2020

Taxpayer	Spouse	Total
1,987 01	+	= 1,987 01
1,987 01	+	= 1,987 01
1,987 01	+	= 1,987 01
970 01	+	= 970 01
2,957 02	+	= 2,957 02
5,315 56	+	= 5,315 56
0 02	+	= 0 02
5,315 58	+	= 5,315 58
(2,358 56)	+	= (2,358 56)
2,358 56	+	= 2,358 56
0 00	+	= 0 00
22%	0%	
6.8%	0.0%	
	+	= 438 58
68,257 40	+	= 68,257 74

Tax return Summary

for 2019 taxation year



Taxpayer

First name	Yingxu
Last name	Rong
Social insurance number	738-423-219
Date of birth	06-03-1969
Province of residence	British Columbia
Street	89-935 Ewen Ave
City	New Westminster
Province	British Columbia
Postal code	V3M 0A1
Home phone number	6042533858
Work phone number	
Email address	

Federal return

Total income

Employment income	10100		43,683	05
Add lines 10100, 10400 to 14300, and 14700.		This is your total income.	15000	43,683 05

Net income

Pension adjustment	20600	4,095	00	
Registered pension plan deduction	20700	2,047	40	
Deduction for CPP and QPP enhanced contributions	22215 +	60	27	
Add lines 20700 to 22400, 22900, 23100, and 23200.	23300 -	2,107	67	
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments.	23400 =	41,575	38
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income.	23600 =	41,575	38

Taxable income

Line 23600 minus line 25700 (if negative, enter "0")	This is your taxable income.	26000 =	41,575	38
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Federal non-refundable tax credits

Basic personal amount	30000		12,069	00	
Spouse or common-law partner amount	30300	+	12,069	00	
CPP or QPP contributions: through employment	30800	+	1,989	06	
Employment Insurance premiums	31200	+	688	71	
Canada employment amount	31260	+	1,222	00	
	Add lines 30000 to 33200.	33500	=	28,037	77
	Multiply the amount on line 33500 by 15%.	33800	=	4,205	67
Total of donations (Line 15 of Schedule 9)	247	00			
Donations and gifts	34900	+	43	63	
Total federal non-refundable tax credits:	add lines 33800 and 34900.	35000	=	4,249	30

Net federal tax

Tax on taxable income	(C)	6,236	31
Add lines (C) and 40424.	40400	6,236	31
Enter the amount from line 35000.	35000	4,249	30
Add lines 35000 to 40427.	-	4,249	30
Basic federal tax (if negative, enter "0")	42900 =	1,987	01
Federal tax	40600 =	1,987	01
Line 40600 minus line 41600 (if negative, enter "0")	41700 =	1,987	01

Refund or Balance owing

Net federal tax:	add lines 41700, 41500 and 41800.	42000 =	1,987	01
Provincial or territorial tax	42800 +	970	01	
This is your total payable.	43500 =	2,957	02	
Total income tax deducted	43700	5,315	56	
CPP overpayment	44800 +	0	02	
These are your total credits.	48200 -	5,315	58	
Line 43500 minus line 48200	=	(2,358)	56	
Refund	48400	2,358	56	

Taxpayer

Balance owing 48500		0	00
Additional information			
Marginal tax rate		22%	
Average tax rate (total income taxes paid ÷ total income)		6.8%	
Total RRSP deduction limit - 2020		68,257	40

Name **Yingxu Rong**

SIN **738-423-219**

Date of birth **06-03-1969**

		2019	2018			2019	2018
Employment income	10100	43,683	42,868	Amount for children	30500		
Other employment income	10400			Canada caregiver amount, other dep.	30450		
Old age security pension	11300			CPP or QPP contributions - employment	30800	1,989	1,949
CPP or QPP benefits	11400			CPP or QPP contributions - self-employment	31000		
Other pensions or superannuation	11500			EI premiums - employment	31200	689	693
Elected split-pension amount	11600			EI premiums - self-employment	31217		
Universal child care benefit	11700			PPIP premiums paid	31205		
UCCB amount designated to a dependant	11701			PPIP premiums payable on employment inc.	31210		
Employment insurance and other benefits	11900			PPIP premiums payable on self-employment	31215		
Taxable amount of dividends	12000			Volunteer firefighters' amount	31220		
Taxable amount of dividends other than elig.	12010			Search and rescue volunteers amount	31240		
Interest and other investment income	12100			Canada employment amount	31260	1,222	1,195
Net partnership income	12200			Home buyers' amount	31270		
Registered disability savings plan income	12500			Home accessibility expenses	31285		
Net rental income	12600			Adoption expenses	31300		
Taxable capital gains	12700			Pension income amount	31400		
Taxable amount support payments received	12800			Disability amount (for self)	31600		
RRSP income	12900			Disability amount transferred from dependant	31800		
Other income	13000			Interest paid on your student loans	31900		
Tax. scholarship income and research grants	13010			Your tuition, education, and textbook amounts	32300		
Net business income	13500			Tuition amounts transferred from a child	32400		
Net professional income	13700			Amounts transferred from your spouse	32600		
Net commission income	13900			Medical expenses	33099		
Net farming income	14100			Allowable medical expenses for other dep.	33199		
Net fishing income	14300			Medical deduction	33200		
Workers' compensation benefits	14400			Total	33500	28,038	27,371
Social assistance payments	14500			Total @ 15%	33800	4,206	4,106
Net federal supplements	14600			Donations and gifts	34900	44	65
Total income	15000	43,683	42,868	Total federal non-refundable tax credits	35000	4,249	4,171
Pension adjustment	20600	4,095	4,176	Federal dividend tax credit	40425		
Registered pension plan deduction	20700	2,047	2,088	Minimum tax carryover	40427		
RRSP deduction	20800			Federal foreign tax credit	40500	0	
Deduction for elected split-pension amount	21000			Federal tax	40600	1,987	1,946
Annual union, professional, or like dues	21200			Federal political contribution tax credit	41000		
Universal child care benefit repayment	21300			Investment tax credit	41200		
Child care expenses	21400			Labour-sponsored funds tax credit	41400		
Disability supports deduction	21500			Line 40600 - 41600	41700	1,987	1,946
Allowable deduction business investment loss	21700			CWB advance payments received	41500		
Moving expenses	21900			Net federal tax	42000	1,987	1,946
Allowable deduction support payments made	22000			CPP contributions payable self-employment	42100		
Carrying charges and interest expenses	22100			EI premiums payable on self-employment	42120		
Deduction for CPP or QPP contributions	22200			Social benefits repayment	42200		
Ded. for CPP/QPP enhanced contributions	22215	60		Provincial or territorial tax	42800	970	951
Deduction for PPIP premiums	22300			Yukon First Nations tax	43200		
Exploration and development expenses	22400			Total payable	43500	2,957	2,897
Other employment expenses	22900			Deducted at source	43700	5,316	5,158
Clergy residence deduction	23100			Transfer 45%	43800		
Other deductions	23200			Line 43700 - 43800	43900		
Social benefits repayment	23500			Quebec abatement	44000		
Net income	23600	41,575	40,780	First Nations abat.	44100		
Canadian Forces personnel and police ded.	24400			CPP overpayment	44800	0	
Security options deductions	24900			Employment insurance overpayment	45000		
Other payments deduction	25000			Climate action incentive	45110		
Limited partnership losses of other years	25100			Refundable medical expense supplement	45200		
Non capital loss of other years	25200			Canada workers benefit	45300		
Net capital loss of other years	25300			Refund of investment tax credit	45400		
Capital gains deduction	25400			Part XII.2 trust tax credit	45600		
Northern residents deductions	25500			Employee and partner GST/HST rebate	45700		
Additional deductions	25600			School supply	46900		
Taxable income	26000	41,575	40,780	Tax paid by instalments	47600		
Basic personal amount	30000	12,069	11,809	Provincial or territorial credits	47900		
Age amount	30100			Total credits	48200	5,316	5,158
Spousal or common-law partner amount	30300	12,069	11,725	Refund	48400	2,359	2,261
Amount for an eligible dependant	30400			Balance owing	48500		
Canada caregiver amount	30425						

Assembly Instructions



Name: **Yingxu Rong**

SIN: 738-423-219



Assembling the federal tax return

If you submit your tax return via NETFILE and it is accepted by the CRA, you do not have to send a printed copy to the CRA. However, the CRA reserves the right to request any supporting documentation such as T4 slips, charity and medical receipts, etc. You must therefore keep these documents and a copy of the tax return in a safe place for a period of 6 years in case you are asked to supply them to the CRA (ref. sub. 230(4)).

Income Tax and Benefit Return

T1 GENERAL –
CONDENSED 2019

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

Step 1 – Identification and other information

Identification

Print your name and address below.

First name and initial
Mrs.
Yingxu

Last name
Rong

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

89-935 Ewen Ave

PO Box

RR

City
New Westminster

Prov./Terr.
BC

Postal code
V3M 0A1

Information about you

Enter your social insurance number (SIN):
738-423-219
Year Month Day

Enter your date of birth:
1969-03-06

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**, enter the date of death:
Year Month Day

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:

Marital status

Tick the box that applies to your marital status on December 31, 2019:

1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

Information about your residence

Enter your province or territory of residence on **December 31, 2019**:
British Columbia

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 2019, enter the province or territory where your business had a permanent establishment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2019**, enter the date of:
entry Month Day or departure Month Day

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

Enter their SIN:
738-423-185

Enter their first name:
Hongyu

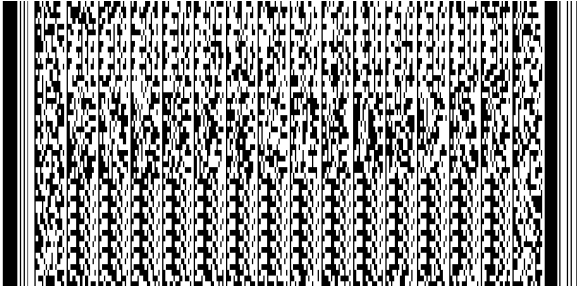
Enter their net income for 2019 to claim certain credits:

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

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

Tick this box if they were self-employed in 2019: 1 ☒

Do not use this area



Do not use this area	17200					17100				
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Step 1 – Identification and other information (continued)

Please answer the following questions.

Residency information for tax administration agreements

Did you reside on **Nisga'a Lands** on December 31, 2019? Yes ☐ 1 No ☒ 2
 If **yes**, are you a citizen of the **Nisga'a Nation**? Yes ☐ 1 No ☐ 2



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

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

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

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

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

Indian Act – Exempt income

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

If you **tick** the box, get and complete Form T90, Income exempt under the Indian Act. Complete this form so that the CRA can calculate your Canada Training Credit Limit for the 2020 tax year. The information you provide may also be used to calculate your Canada Workers Benefit for the 2019 tax year, if applicable.

Foreign property

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

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

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

T1-2019

T1-KFS

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	43,683	05
	This is your total income. 15000	43,683	05

Net income

Pension adjustment	20600	4,095	00
Registered pension plan deduction	20700	2,047	40
Deduction for CPP and QPP enhanced contributions on employment income	22215	60	27
	This is your net income. 23600	41,575	38

Taxable income

This is your taxable income. 26000	41,575	38
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Federal tax (formerly Schedule 1)

Part A – Federal non-refundable tax credits

Basic personal amount	30000	12,069	00
Spouse or common-law partner amount	30300	12,069	00
CPP or QPP contributions through employment from box 16 and box 17	30800	1,989	06
Employment insurance premiums through employment from box 18 and box 55	31200	688	71
Canada employment amount	31260	1,222	00
Non-refundable credit	33500	28,037	77
Net non-refundable credit	33800	4,205	67
Donations and gifts	34900	43	63
Total federal non-refundable tax credits	35000	4,249	30

Federal schedules

Schedule 8				
50339	43,683.05	50340	2,049.35	
Schedule 9				
34000	247.00			

Provincial and territorial forms

Form 428								
56090		58040	10,682.00	58120	9,147.00	58240	1,989.06	58300
58800	22,506.77	58840	1,138.84	58969	18.02	61500	1,156.86	688.71

Protected B when completed 8

42000 1,987|01

42100 +	
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42120 +	
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42200 +	
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42800 +	970	01
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This is your **total payable.** 43500 = 2,957 02 .

43700 5,315 | 56 •

44000 +		
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$$44800 + 0.02$$

	●
45000 +	

$$45200 + \quad \cdot$$

45300 +	•
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45400 +	•
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45600 +	•
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45700 +	•
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[illegible]

x 15% = 46900 +	•
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47600 +	•
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47900 +		
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These are your **total credits**. 48200 = 5,31558 ▶ - 5,31558

This is your **refund** or **balance owing**. **(2,358.56)**

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.

Generally, we do not charge or refund a difference of \$2 or less.

Refund	48400	2,358	56	.
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Balance owing	48500	
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For more information on how to receive your refund by direct deposit, see line 48400 in the guide or go to **canada.ca/direct-deposit**.

For more information on how to make your payment, see line 48500 in the guide or go to **canada.ca/payments**. Your payment is due no later than April 30, 2020.

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: (604) 253-3858

Date **28-03-20**

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

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

48900 EFILE number (if applicable):

Name of tax professional:

Telephone number: _____

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

**Do not use
this area**

[illegible]

2019
RC-19-119

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

Step 1 – Identification and other information

BC 8

Identification		
<p align="center">Print your name and address below.</p>		
<p>First name and initial Mrs. Yingxu</p>		
<p>Last name Rong</p>		
<p>Mailing address: Apt No. – Street No. Street name 89-935 Ewen Ave</p>		
<p>PO Box</p>	<p>RR</p>	
<p>City New Westminster</p>	<p>Prov./Terr. BC</p>	<p>Postal code V3M 0A1</p>

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: _____

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

Information about you		
Enter your social insurance number (SIN):	738-423-219	
Enter your date of birth:	Year	Month Day
	1969	03-06
Your language of correspondence:	English	Français
Votre langue de correspondance :	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 , enter the date of death:		
Year	Month	Day

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

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)					
Enter their SIN:	<div style="border: 1px solid black; padding: 2px; display: inline-block;">738-423-185</div>				
Enter their first name:	<div style="border-bottom: 1px solid black; display: inline-block;">Hongyu</div>				
Enter their net income for 2019 to claim certain credits:	<div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">0/00</div>				
Enter the amount of universal child care benefit (UCCB) from line 11700 of their return:	<div style="border-bottom: 1px solid black; display: inline-block; text-align: right;"> <div style="border-left: 1px solid black; height: 1.2em; width: 100px;"></div> </div>				
Enter the amount of UCCB repayment from line 21300 of their return:	<div style="border-bottom: 1px solid black; display: inline-block; text-align: right;"> <div style="border-left: 1px solid black; height: 1.2em; width: 100px;"></div> </div>				
Tick this box if they were self-employed in 2019:	<div style="text-align: right;">1 <input checked="" type="checkbox"/></div>				
Do not use this area					

Residency information for tax administration agreements

Did you reside on **Nisga'a Lands** on December 31, 2019? Yes ☐ 1 No ☒ 2

If **yes**, are you a citizen of the **Nisga'a Nation**? Yes ☐ 1 No ☐ 2

Do not use this area	17200					17100				

Step 1 – Identification and other information (continued)

Please answer the following questions.



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

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

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

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

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

Indian Act – Exempt income

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

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

1 ☐

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

Foreign property

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

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

Protected B when completed

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

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)	10100	43,683	05
Tax-exempt income for emergency services volunteers (See line 10100 in the guide.)	10105		
Commissions included on line 10100 (box 42 of all T4 slips)	10120		
Wage-loss replacement contributions (See line 10100 in the guide.)	10130		
Other employment income	10400 +		
Old age security pension (box 18 of the T4A(OAS) slip)	11300 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400 +		
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410		
Other pensions and superannuation (See line 11500 in the guide and complete line 31400 in the Worksheet for the return.)	11500 +		
Elected split-pension amount (Get and complete Form T1032.)	11600 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	11700 +		
UCCB amount designated to a dependant	11701		
Employment insurance and other benefits (box 14 of the T4E slip)	11900 +		
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	12000 +		
Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	12010		
Interest and other investment income (Complete the Worksheet for the return.)	12100 +		
Net partnership income: limited or non-active partners only	12200 +		
Registered disability savings plan income (box 131 of the T4A slip)	12500 +		
Rental income	Gross 12599	Net 12600 +	
Taxable capital gains (Complete Schedule 3.)		12700 +	
Support payments received	Total 12799	Taxable amount 12800 +	
RRSP income (from all T4RSP slips)		12900 +	
Other income Specify:		13000 +	
Taxable scholarship, fellowships, bursaries, and artists' project grants		13010 +	
Self-employment income			
Business income	Gross 13499	Net 13500 +	
Professional income	Gross 13699	Net 13700 +	
Commission income	Gross 13899	Net 13900 +	
Farming income	Gross 14099	Net 14100 +	
Fishing income	Gross 14299	Net 14300 +	
Workers' compensation benefits (box 10 of the T5007 slip)	14400		
Social assistance payments	14500 +		
Net federal supplements (box 21 of the T4A(OAS) slip)	14600 +		
Add lines 14400, 14500, and 14600. (See line 25000 in Step 4.)	=	▶ 14700 +	
Add lines 10100, 10400 to 11400, 11500 to 11700, 11900, 12000, 12100 to 12500, 12600, 12700, 12800, 12900 to 13010, 13500, 13700, 13900, 14100, 14300, and 14700.			
This is your total income .	15000	43,683	05

Step 3 – Net income

Enter your total income from line 15000 from the previous page.		15000	43,683	05
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600	4,095	00	
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700	2,047	40	
RRSP deduction (See Schedule 7 and attach receipts.)	20800	+		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (Get and complete Form T1032.)	21000	+		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200	+		
Universal child care benefit repayment (box 12 of all RC62 slips)	21300	+		
Child care expenses (Get and complete Form T778.)	21400	+		
Disability supports deduction (Get and complete Form T929.)	21500	+		
Business investment loss	Gross 21699	Allowable deduction	21700	+
Moving expenses (Get and complete Form T1-M.)	21900	+		
Support payments made	Total 21999	Allowable deduction	22000	+
Carrying charges and interest expenses (Complete the Worksheet for the return.)	22100	+		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22200	+		•
Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22215	+	60	27
Exploration and development expenses (Get and complete Form T1229.)	22400	+		
Other employment expenses	22900	+		
Clergy residence deduction (Get and complete Form T1223.)	23100	+		
Other deductions	Specify: 23200	+		
Add lines 20700, 20800, 21000 to 21500, 21700, 21900, 22000, and 22100 to 23200.	23300 =	2,107	67	▶ - 2,107 67
Line 15000 minus line 23300 (if negative, enter "0")	This is your net income before adjustments.		23400 =	41,575 38
Social benefits repayment (If you reported income at line 11900 and the amount at line 23400 is greater than \$66,375, see the repayment chart on the back of your T4E slip. If you reported income on lines 11300 or 14600, and the amount at line 23400 is greater than \$77,580, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0".)	23500	-		•
Line 23400 minus line 23500 (if negative, enter "0")	This is your net income.		23600 =	41,575 38

Step 4 – Taxable income

Canadian Forces personnel and police deduction
(box 43 of all T4 slips)

24400

Security options deductions

24900 +

Other payments deduction (Claim the amount from line 14700, unless it includes an amount at line 14600. If so, see line 25000 in the guide.)

25000 +

Limited partnership losses of other years

25100 +

Non-capital losses of other years

25200 +

Net capital losses of other years

25300 +

Capital gains deduction
(Get and complete Form T657.)

25400 +

Northern residents deductions
(Get and complete Form T2222.)

25500 +

Additional deductions Specify:

25600 +

Add lines 24400 to 25600.

25700 =

Line 23600 minus line 25700 (if negative, enter "0")

This is your **taxable income**.

26000 =

-	
=	41,575.38

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

Basic personal amount	claim \$12,069	30000	12,069	00	1
Age amount (if you were born in 1954 or earlier) (Complete the Worksheet for the return.)	(maximum \$7,494)	30100	+		2
Spouse or common-law partner amount (Complete Schedule 5.)		30300	+	12,069	00 3
Amount for an eligible dependant (Complete Schedule 5.)		30400	+		4
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		30425	+		5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		30450	+		6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount.	30499 × \$2,230 =	30500	+		7
Base CPP or QPP contributions:					
through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		30800	+	1,989	06 • 8
on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		31000	+		• 9
Employment insurance premiums:					
through employment from box 18 and box 55 of all T4 slips (maximum \$860.22)		31200	+	688	71 • 10
on self-employment and other eligible earnings (Complete Schedule 13.)		31217	+		• 11
Volunteer firefighters' amount		31220	+		12
Search and rescue volunteers' amount		31240	+		13
Canada employment amount (Enter \$1,222 or the total of your employment income you reported on lines 10100 and 10400, whichever is less.)		31260	+	1,222	00 14
Home buyers' amount		31270	+		15
Home accessibility expenses (Complete the Worksheet for the return.)	(maximum \$10,000)	31285	+		16
Adoption expenses		31300	+		17
Pension income amount (Complete the Worksheet for the return.)	(maximum \$2,000)	31400	+		18
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Worksheet for the return.)		31600	+		19
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		31800	+		20
Interest paid on your student loans (See Guide P105.)		31900	+		21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		32300	+		22
Tuition amount transferred from a child		32400	+		23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		32600	+		24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2002 or later	33099				25
Enter \$2,352 or 3% of line 23600, whichever is less.	-				26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for the return.)	33199	+			28
Add lines 27 and 28.	=				▶ 29
Add lines 1 to 24, and line 29.		33500	=	28,037	77 30
Federal non-refundable tax credit rate			×	15%	31
Multiply line 30 by line 31.		33800	=	4,205	67 32
Donations and gifts (Complete Schedule 9.)		34900	+	43	63 33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	35000	=	4,249	30 34

Protected B when completed

Part B – Federal tax on taxable incomeEnter your **taxable income** from line 26000.

41,575|38 35

Complete the appropriate column depending on the amount on line 35.

Line 35 is
\$47,630 or lessLine 35 is more
than **\$47,630** but
not more than
\$95,259Line 35 is more
than **\$95,259** but
not more than
\$147,667Line 35 is more
than **\$147,667** but
not more than
\$210,371Line 35 is more
than **\$210,371**Enter the amount
from line 35.

41,575|38

Line 36 minus line 37
(cannot be negative)

- 0|00

- 47,630|00

- 95,259|00

- 147,667|00

- 210,371|00

= 41,575|38

=

=

=

=

Multiply line 38
by line 39.

x 15%

x 20.5%

x 26%

x 29%

x 33%

= 6,236|31

=

=

=

=

+ 0|00

+ 7,145|00

+ 16,908|00

+ 30,535|00

+ 48,719|00

Add lines 40 and 41.

= 6,236|31

=

=

=

=

Part C – Net federal tax

Enter the amount from line 42.

6,236|31 43

Federal tax on split income
(Get and complete Form T1206.)

40424 + •44

Add lines 43 and 44.

40400 = 6,236|31

6,236|31 45

Enter your total federal non-refundable tax credits
from line 34 on the previous page.

35000 4,249|30 46

Federal dividend tax credit
(See line 40425 in the guide.)

40425 + •47

Minimum tax carryover (Get and complete Form T691.)

40427 + •48

Add lines 46, 47, and 48.

= 4,249|30

- 4,249|30 49

Line 45 minus line 49 (if negative, enter "0")

Basic federal tax 42900

= 1,987|01 50

Federal foreign tax credit (Get and complete Form T2209.)

40500 - 51

Line 50 minus line 51 (if negative, enter "0")

Federal tax 40600 = 1,987|01 52Total federal political contributions
(attach receipts)

40900 53

Federal political contribution tax credit
(Complete the Worksheet for the return.)

(maximum \$650) 41000 •54

Investment tax credit
(Get and complete Form T2038(IND).)

41200 + •55

Labour-sponsored funds tax credit
(See lines 41300 and 41400 in the guide.)Net cost of shares of a
provincially registered fund

41300

Allowable credit 41400 + •56

Add lines 54, 55, and 56.

41600 =

- 1,987|01 57

Line 52 minus line 57 (if negative, enter "0")

41700 = 1,987|01 58

Canada workers benefit advance payments received
(box 10 of the RC210 slip)

41500 + •59

Special taxes (See line 41800 in the guide.)

41800 + 60

Add lines 58, 59, and 60.

Enter this amount on line 42000 on the next page.

Net federal tax 42000 = 1,987|01 61**Step 6 – Provincial or territorial tax**

Complete Form 428 to calculate your provincial tax.

Protected B when completed

Enter the amount below on whichever line applies.

Generally, we do not charge or refund a difference of \$2 or less.

Balance owing	48500	
---------------	-------	--

For more information on how to make your payment, see line 48500 in the guide or go to **canada.ca/payments**. Your payment is due no later than April 30, 2020.

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

Telephone number:

[illegible]

T1-2019

Amounts for Spouse or Common-Law Partner and Dependants

Schedule 5

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 the corresponding line number in the Federal Income Tax and Benefit Guide.

Line 30300 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2019?

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

Month	Day

Base amount 12,069|00 1

If you are entitled to the **Canada caregiver amount** for your spouse or common-law partner, enter \$2,230. (see the "Canada caregiver amount" under Step 5 in the guide and line 30425 below). **51090** + 2

Add lines 1 and 2. = 12,069|00 3

Spouse's or common-law partner's net income from page 1 of your return - 0|00 4

Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 30300 of your return. = 12,069|00 5

Line 30400 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2019?

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"/>

Base amount 12,069|00 1

If you are entitled to the **Canada caregiver amount** for your dependant (**other than** your infirm child under 18 years of age), enter \$2,230 (See "Canada caregiver amount" under Step 5 in 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

Complete this calculation **only** if you entered \$2,230 on line 51090 or line 51100 of this schedule for a person whose **net income is between \$7,159 and \$23,906**.

Base amount 23,906|00 1

Net income of this person (line 23600 of their return) - 2

Line 1 minus line 2 (if negative, enter "0") **(maximum \$7,140)** = 3

If you claimed this person on line 30300 or 30400 of your return, enter the amount you claimed. - 4

Allowable amount for this person: line 3 minus line 4 (if negative, enter "0") = 5

Enter this amount on line 30425 of your return.

Continue on the next page.

Protected B when completed

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

(Attach a separate sheet if you need more space)

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

23,906|00 1

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

- 2

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") **(maximum \$7,140)**

= 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.

T1-2019**Canada Workers Benefit****Schedule 6**

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

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

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

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

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

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

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

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

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

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

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

Complete Step 1.

The CWB is calculated based on the following amounts:

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

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

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

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

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

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

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

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

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

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

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

Part A – Working income

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

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

Column 1
You

Column 2
Your eligible
spouse

43,683	05	3			3
--------	----	---	--	--	---

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

+		4	38106	+		4
---	--	---	--------------	---	--	---

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

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

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

+		6	38107	+		6
---	--	---	--------------	---	--	---

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

=	43,683	05	7	38108	=		7
---	--------	----	---	--------------	---	--	---

Add the amounts from line 7 in columns 1 and 2.

Enter this amount on line 16 in Step 2.

Working income		43,683	05	8
-----------------------	--	--------	----	---

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

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

You can claim the **basic** CWB (Step 2) if the working income (amount on line 8 above) is more than \$3,000.

If you are eligible for the CWB **disability supplement** (Step 3), your working income (amount on line 7 above) must be more than \$1,150.

Continue on the next page.

Part B – Adjusted family net income

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

Net income amount from line 23600 of the return

Column 1
You

Column 2
Your eligible spouse

41,575 | 38 9

9

Tax-exempt part of all income earned or received on a reserve less the deductions related to that income reported on line 10026 of Form T90, Income Exempt Under the Indian Act, or an allowance received as an emergency volunteer reported on line 10105 of the return

+ 10 **38109** + 10

Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)

+ 11 + 11

Add lines 9, 10, and 11.

= 41,575 | 38 12 = 12

Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)

- 13 - 13

Line 12 minus line 13 (if negative, enter "0")

= 41,575 | 38 14 **38110** = 14

Add the amounts from line 14 in columns 1 and 2.

Enter this amount on line 23 and line 35 on the next page.

Adjusted family net income

41,575 | 38 15

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

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

Adjusted family net income levels

	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic CWB Adjusted family net income (line 15 in Step 1)	less than \$24,111	less than \$36,483
CWB disability supplement (you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	less than \$29,944	less than \$42,316
CWB disability supplement (you had an eligible spouse and both of you are eligible for the disability tax credit) Adjusted family net income (line 15 in Step 1)	not applicable	less than \$48,150

Step 2 – Calculating your basic CWB

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

Working income amount from line 8 in Step 1	43,683	05	16	
Base amount	-	3,000	00	17
Line 16 minus line 17 (if negative, enter "0")	=	40,683	05	18
Rate	x	26%		19
Multiply line 18 by line 19.	=	10,577	59	20
If you had neither an eligible spouse nor an eligible dependant, enter \$1,355.				
If you had an eligible spouse or an eligible dependant, enter \$2,335.	2,335	00	21	
Enter the amount from line 20 or line 21, whichever is less .	2,335	00	▶	2,335 00 22
Adjusted family net income amount from line 15 from the previous page	41,575	38	23	
Base amount:				
If you had neither an eligible spouse nor an eligible dependant, enter \$12,820. If you had an eligible spouse or an eligible dependant, enter \$17,025.	-	17,025	00	24
Line 23 minus line 24 (if negative, enter "0")	=	24,550	38	25
Rate	x	12%		26
Multiply line 25 by line 26.	=	2,946	05	▶
Line 22 minus line 27 (if negative, enter "0")				
Enter the amount from line 28 on line 45300 of your return unless you complete Step 3 .				- 2,946 05 27
				= 0 00 28

Step 3 – Calculating your CWB disability supplement

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

Amount from line 7 in column 1 from Step 1			29	
Base amount	-	1,150	00	30
Line 29 minus line 30 (if negative, enter "0")	=			31
Rate	x	26%		32
Multiply line 31 by line 32.	=			33
Enter the amount from line 33 or \$700, whichever is less .			▶	
Adjusted family net income amount from line 15 from the previous page				34
Base amount:				
If you had neither an eligible spouse nor an eligible dependant, enter \$24,111. If you had an eligible spouse or an eligible dependant, enter \$36,483.	-			35
Line 35 minus line 36 (if negative, enter "0")	=			36
Rate: If you had an eligible spouse and they are also eligible for the disability tax credit, enter 6%. Otherwise, enter 12%.	x			37
Multiply line 37 by line 38.	=		▶	
Line 34 minus line 39 (if negative, enter "0")				- 39
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".				= 40
Add lines 40 and 41.				+ 41
Enter this amount on line 45300 of your return.				= 42

See the privacy notice on your return.

T1-2019

Canada Pension Plan Contributions and Overpayment for 2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

50372 Month

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

50374 Month

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

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

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

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

12 A

Monthly proration table for 2019

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

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

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

Enter your yearly maximum **CPP** pensionable earnings
(see the monthly proration table on the previous page to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$57,400)

57,400 00 1

Total CPP pensionable earnings:

Enter the total of box 26 of all your T4 slips (maximum \$57,400 per slip).

If box 26 is blank, enter the amount from box 14.

50339 43,683 05 2

Enter the amount from line 1 or the amount from line 2, **whichever is less**.

43,683 05 3

Enter your maximum basic **CPP** exemption

(see the monthly proration table on the previous page to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500)

- 3,500 00 4

Earnings subject to CPP contributions:

Line 3 minus line 4 (if negative, enter "0")

(maximum \$53,900)

= 40,183 05 5

Actual total contributions on CPP pensionable earnings:

Enter the total CPP contributions deducted from box 16 of all your T4 slips.

50340 2,049 35 • 6

Actual base contributions on CPP pensionable earnings:

Multiply the amount from line 6 by 97.0588%.

- 1,989 07 7

Actual enhanced contributions on CPP pensionable earnings:

Line 6 minus line 7

= 60 28 8

Required base contributions on CPP pensionable earnings:

Multiply the amount from line 5 by 4.95%.

(maximum \$2,668.05)

1,989 06 9

Required enhanced contributions on CPP pensionable earnings:

Multiply the amount from line 5 by 0.15%.

(maximum \$80.85)

+ 60 27 10

Total required contributions on CPP pensionable earnings:

Add lines 9 and 10.

- 2,049 33 11

Line 6 minus line 11 (if negative, enter "0")

= 0 02 12

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

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

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

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

Part 4 – CPP contributions on self-employment income and other earnings only (no employment income)

Pensionable net self-employment earnings* (amounts from lines 12200, 13500, 13700, 13900, 14100, and 14300 of your return)			1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	50373	+	2
Add lines 1 and 2 (if negative enter "0").		=	3
Basic exemption		-	4
Line 3 minus line 4 (if negative enter "0")		=	5
CPP rate		x	6
		10.2 %	
Total CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 42100 of your return.		=	7
Deduction and tax credit for CPP contributions on self-employment and other earnings			
Required base contributions on CPP pensionable earnings: Multiply the amount from line 7 by 97.0588%.		-	8
Required enhanced contributions on CPP pensionable earnings: Line 7 minus line 8		=	9
Multiply line 8 by 50%. Enter this amount, in dollars and cents, on line 31000 of your return.		+	10
Add lines 9 and 10. Enter this amount, in dollars and cents, on line 22200 of your return.		=	11

* Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2. See the monthly proration table under Part 2 to find the amount that corresponds to the number of months entered in box A of Part 2. Do not prorate the self-employment earnings if the individual died in 2019.

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

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

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

Continue on the next page.

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

Deductions and tax credits for CPP contributions

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

See the privacy notice on your return.

T1-2019

Donations and Gifts

Schedule 9

Complete this schedule and **attach** it to your return to claim an amount on line 34900 of your return.

For more information, see Pamphlet P113, Gifts and Income Tax.

Eligible amount of charitable donations

Include at lines 1 to 4 all the eligible amounts of donations you want to claim this year. This includes the eligible amount of donations that either you or your spouse or common-law partner made in 2019 or in any of the previous 5 years that have not been claimed before. Remember, you may have charitable donations shown on your T4 and T4A slips. If you are claiming gifts made to a charity in the United States, see Pamphlet P113.

Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged		247	00	1
Donations made to government bodies (government of Canada, a province, a territory, registered municipalities in Canada, or registered municipal or public bodies performing a function of government in Canada)	32900 +			2
Donations made to registered universities outside Canada	33300 +			3
Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	33400 +			4
Add lines 1 to 4. Total eligible amount of charitable donations	=	247	00	5

Donations limit

Enter your **net income** from line 23600 of your return. 41,57538 6 $\times 75\% =$ 31,18154 7

If line 5 is less than line 7, enter the amount from line 5 on line 13 below and continue on line 14. Otherwise, complete lines 8 to 12, before continuing on line 13.

Gifts of depreciable property (from Chart 2 in Pamphlet P113)	33700			8
Gifts of capital property (from Chart 1 in Pamphlet P113)	33900 +			9
Add lines 8 and 9.	=			10
Enter the total of lines 7 and 11 or the amount on line 23600 of your return, whichever is less.	$\times 25\% =$	+		11
Total donations limit	=	31,181	54	12

Donations and gifts

Allowable charitable donations. If you did not complete lines 8 to 12, enter the amount from line 5. Otherwise, enter the amount from line 5 or line 12, **whichever is less.**

Eligible amount of cultural and ecological gifts (See Pamphlet P113.)	34000	247	00	13
Add lines 13 and 14.	34200 +			14
Enter \$200 or the amount from line 15, whichever is less.	=	247	00	15
Line 15 minus line 16.	-	200	00	16
	=	47	00	17

Continue on the next page.

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If your **taxable income is less than \$210,371**, enter "0" on line 26 and continue on line 28.
Otherwise, complete lines 18 to 27, before continuing on line 28.

Enter the amount from line 17 from the previous page. _____ 18

Total of your donations made before 2016 included on
lines 5 and 14, to a maximum of the amount on line 15
from the previous page. **34210** - _____ 19

Line 18 minus line 19 (if negative, show it in brackets) = _____ 20

Enter the amount from line 16 or line 19,
whichever is less. + _____ 21

Add lines 20 and 21. = _____ 22

Enter your **taxable income** from line 26000 of
your return. _____ 23

Income threshold - **210,371** 00 _____ 24

Line 23 minus line 24 (if negative enter "0") = _____ 25

If you did not complete lines 18 to 25, enter "0".
Otherwise, enter the amount from line 22 or line 25,
whichever is less. _____ 0 00 26 x 33% = + _____ 27

If you did not complete lines 18 to 27, enter the amount
from line 17. Otherwise, enter the result of **line 17**
minus line 26. _____ 47 00 28 x 29% = + _____ 13 63 29

Enter the amount from line 16. _____ 200 00 30 x 15% = + _____ 30 00 31

Add lines 27, 29, and 31.

Enter this amount on line 34900 of your return. **Donations and Gifts** _____ **43 63** 32

See the privacy notice on your return.



British Columbia Tax

Form BC428
2019
Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.

Claim only the credits that apply to you.

Part A – British Columbia non-refundable tax credits

		For internal use only	56090		
Basic personal amount		Claim	\$10,682 58040	10,682 00	1
Age amount (if born in 1954 or earlier) (use Worksheet BC428)		(maximum \$4,791)	58080	+	2
Spouse or common-law partner amount					
Base amount	10,062 00				3
Your spouse's or common-law partner's net income from line 23600 of their return	- 0 00				4
Line 3 minus line 4 (if negative, enter "0")	= 10,062 00	(maximum \$9,147)	58120	+	5
Amount for an eligible dependant					
Base amount	10,062 00				6
Your eligible dependant's net income from line 23600 of their return	-				7
Line 6 minus line 7 (if negative, enter "0")	=	(maximum \$9,147)	58160	+	8
Add lines 1, 2, 5, and 8.				= 19,829 00	9
British Columbia caregiver amount (use Worksheet BC428)			58175	+	10
CPP or QPP contributions:					
Amount from line 30800 of your return			58240	+	11
Amount from line 31000 of your return			58280	+	12
Employment insurance premiums:					
Amount from line 31200 of your return			58300	+	13
Amount from line 31217 of your return			58305	+	14
Volunteer firefighters' amount			58315	+	15
Search and rescue volunteers' amount			58316	+	16
Adoption expenses (amount from line 31300 of your return)			58330	+	17
Pension income amount		(maximum \$1,000)	58360	+	18
Disability amount (for self) (Claim \$8,012 , or if you were under 18 years of age, use Worksheet BC428.)			58440	+	19
Disability amount transferred from a dependant (use Worksheet BC428)			58480	+	20
Interest paid on your student loans (amount from line 31900 of your return)			58520	+	21
Your tuition and education amounts (attach Schedule BC(S11))			58560	+	22
Tuition amount transferred from a child			58600	+	23
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))			58640	+	24
Add lines 9 to 24.				= 22,506 77	25

Continue on the next page.

Part A – British Columbia non-refundable tax credits (continued)

Amount from line 25 of the previous page					22,506	77	26
Medical expenses:							
Amount from line 33099 of your return	58689			27			
Enter whichever is less:							
\$2,221 or 3% of line 23600 of your return.	-			28			
Line 27 minus line 28 (if negative, enter "0")	=			29			
Allowable amount of medical expenses for other dependants (use Worksheet BC428)	58729	+		30			
Add lines 29 and 30.	58769	=					
Add lines 26 and 31.					58800	=	22,506 77 32
British Columbia non-refundable tax credit rate						x	5.06% 33
Multiply line 32 by line 33.					58840	=	1,138 84 34
Donations and gifts:							
Amount from line 16 of your federal Schedule 9	200	00	x 5.06% =	10	12	35	
Amount from line 17 of your federal Schedule 9	47	00	x 16.8% =	+	7	90	36
Add lines 35 and 36.	58969	=		18	02		
Add lines 34 and 37.						+	18 02 37
Farmers' food donation tax credit:						=	1,156 86 38
Enter the amount of qualifying gifts also claimed on line 37.			x 25% =	58980	+		
Add lines 38 and 39.							
Enter this amount on line 52.	British Columbia non-refundable tax credits	61500	=				1,156 86 40

Part B – British Columbia tax on taxable income

Enter your **taxable income** from line 26000 of your return. 41,575|38 41

Use the amount from line 41 to decide which column to complete.

	Line 41 is \$40,707 or less.	Line 41 is more than \$40,707 but not more than \$81,416	Line 41 is more than \$81,416 but not more than \$93,476	Line 41 is more than \$93,476 but not more than \$113,506	Line 41 is more than \$113,506 but not more than \$153,900	Line 41 is more than \$153,900		
Amount from line 41		41,575	38				42	
Line 42 minus line 43 (cannot be negative)	- 0 00	- 40,707	00	- 81,416	00	- 93,476	00	43
	=	= 868	38	=		=		44
Multiply line 44 by line 45.	x 5.06%	x 7.7%	x 10.5%	x 12.29%	x 14.7%	x 16.8%		45
	=	= 66	87	=		=		46
Add lines 46 and 47.	+ 0 00	+ 2,060	00	+ 5,195	00	+ 6,461	00	47
British Columbia tax on taxable income	=	= 2,126	87	=		=		48

Continue on the next page.

Part C – British Columbia tax

Enter your British Columbia tax on taxable income from line 48 of the previous page.		2,126	87	49
Enter your British Columbia tax on split income from Form T1206.	61510	+		50
Add lines 49 and 50.		=	2,126	87 51
Enter your British Columbia non-refundable tax credits from line 40.		1,156	86	52
British Columbia dividend tax credit Credit calculated for line 61520 on Worksheet BC428	61520	+		53
British Columbia minimum tax carryover Amount from line 40427 of your return		x 33.7% =	61540	+
Add lines 52 to 54.		=	1,156	86 55
Line 51 minus line 55 (if negative, enter "0")		=	970	01 56
British Columbia additional tax for minimum tax purposes Amount from line 120 of Form T691		x 33.7% =		+
Add lines 56 and 57.		=	970	01 58
Enter the provincial foreign tax credit from Form T2036		-		59
Line 58 minus line 59 (if negative, enter "0")		=	970	01 60

BC tax reduction

If your net income from line 23600 of your return is **\$33,702 or more**, enter "0" on line 67 and continue on line 68.
 If your net income from line 23600 of your return is **less than \$33,702**, complete the following calculation:

Basic reduction	Claim \$464		61
Enter your net income from line 23600 of your return.			62
Base amount	- 20,668	00	63
Line 62 minus line 63 (if negative, enter "0")	=		64
Applicable rate	x 3.56%		65
Multiply line 64 by line 65.	=		66
Line 61 minus line 66 (if negative, enter "0")		=	0
Line 60 minus line 67 (if negative, enter "0")		=	970
Logging tax credit from Form FIN 542S or Form FIN 542P		-	69
Line 68 minus line 69 (if negative, enter "0")		=	970

Continue on the next page.

Protected B when completed

Part C – British Columbia tax (continued)

Amount from line 70 of the previous page		970	01	71
--	--	-----	----	----

British Columbia political contribution tax credit

British Columbia political contributions made in 2019	60400			72
Credit calculated for line 73 on Worksheet BC428	(maximum \$500)	-		73
Line 71 minus line 73 (if negative, enter "0")		=	970	01 74

British Columbia employee investment tax credits

Enter your employee share ownership plan tax credit from Certificate ESOP 20.	60450			•75
Enter your employee venture capital tax credit from Certificate EVCC 30.	60470	+		•76
Add lines 75 and 76.	(maximum \$2,000)	=		▶ - 77
Line 74 minus line 77 (if negative, enter "0")		=	970	01 78

British Columbia mining flow-through share tax credit

Enter the tax credit amount calculated on Form T1231.	68810	-		•79
Line 78 minus line 79 (if negative, enter "0")				
Enter the result on line 42800 of your return.	British Columbia tax	=	970	01 80

See the privacy notice on your return.



Calculation of Cumulative Net Investment Loss (CNIL) to December 31, 2019

- Use this form if you had any **investment income** or **investment expenses** for 2019.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2019, you should still complete this form if you had any investment income or expenses in 2019.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- For more information, call **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm or fishing property or qualified small business corporation shares in 2019, first complete Chart A on page 3 of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 – Investment expenses claimed on your 2019 return

Carrying charges and interest expenses (from line 22100)		1
Net rental losses (from line 12600)	+	2
Limited or non-active partnership losses (from line 12200) other than allowable capital losses	+	3
Limited partnership losses of other years after 1985 (from line 25100)	+	4
50% of exploration and development expenses (from line 22400)	+	5
Any other investment expenses claimed in 2019 to earn property income (see the list of other investment expenses below)	68080 +	6
Additional investment expenses: If you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the lesser of line 14 in Chart A or the amount you claimed on line 25300 of your return	+ 0.00	7
Total investment expenses claimed in 2019 (total of lines 1 to 7)	=	▶ A

Part 2 – Investment income reported on your 2019 return

Investment income (from lines 12000 and 12100)		8
Net rental income, including recaptured capital cost allowance (from line 12600)	+	9
Net income from limited or non-active partnership (from line 12200) other than taxable capital gains	+	10
Any other property income reported in 2019 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	68100 +	11
50% of income from the recovery of exploration and development expenses (from line 13000)	68110 +	12
Additional investment income: If you did not complete Chart A on page 3 of this form, enter "0". Otherwise, enter the amount from line 14 in Chart A	+ 0.00	13
Total investment income reported in 2019 (total of lines 8 to 13)	=	▶ B

Do not use this area

68130

Other investment expenses

- Include:**
- repayments of inducements
 - repayments of refund interest
 - the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000)
 - sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5)
 - foreign non-business tax under subsections 20(11) and 20(12)
 - life insurance premiums deducted from property income
 - capital cost allowance claimed on certified films and videotapes
 - farming or fishing losses claimed by a non-active partner or a limited partner
- Do not include:**
- expenses incurred to earn business income
 - repayment of shareholders' loans deducted under paragraph 20(1)(j)
 - interest paid on money borrowed to:
 - i) buy an income averaging annuity contract
 - ii) pay a premium under a registered retirement savings plan
 - iii) make a contribution to a registered pension plan
 - iv) make a contribution to a deferred profit-sharing plan

Other property income

- Include:**
- amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9)
 - home insulation or energy conversion grants under paragraph 12(1)(u)
 - payments received as an inducement or reimbursement
 - income from the appropriation of property to a shareholder
 - farming and fishing income reported by a non-active or a limited partner
 - other income from a trust
 - allowable capital losses included in partnership losses of other years after 1985
 - amounts withdrawn from AgriInvest Fund 2
 - CPP or QPP death benefit payments reported on your T1 return
- Do not include:**
- income amounts that relate to business income
 - payments received from an income averaging annuity contract
 - payments received from an annuity contract bought under a deferred profit-sharing plan
 - shareholders' loans included in income under subsection 15(2)

Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2019 (from line A in Part 1)		14
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2018. If you did not complete Form T936 for 2018, see note 1 below	+	15
Cumulative investment expenses (total of lines 14 and 15)	=	16
Total investment income reported in 2019 (from line B in Part 2)		17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2018. If you did not complete Form T936 for 2018, see note 2 below	+	1,296 36 18
Cumulative investment income (total of lines 17 and 18)	=	1,296 36 19
Cumulative net investment loss (CNIL) to December 31, 2019 (line 16 minus line 19; if negative, enter "0")	=	0 00 C

If you are claiming a capital gains deduction on your 2019 return, enter the amount from line C on line 28 of Form T657 for 2019.

Notes

- To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2018 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
- To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2018 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 19900 of Schedule 3 (if negative, show it in brackets) If the amount on this line is zero, do not complete lines 4 to 13, and enter "0" on line 14		1
Amount from line 10700 of Schedule 3		2
Amount from line 11000 of Schedule 3	+	3
Amount from line 12400 of Schedule 3	+	4
Add lines 2 to line 4 (if negative, show it in brackets)	=	5
If you reported an amount on line 19200 of Schedule 3, enter the total of the amounts from lines C and D on Form T2017. Otherwise, enter the amount from line 5 on line 7	+	6
Line 5 plus line 6 (if negative, enter "0")	=	7
Enter 1/2 of line 7	-	8
Line 1 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 13, and enter "0" on line 14. If the amount on this line includes an amount from a T3 slip, complete lines 10 to 12 below. Otherwise, enter "0" on line 13	=	9
Enter the amount from box 21 of all 2019 T3 slips 68140		10
Enter the amount from box 30 of all 2019 T3 slips	-	11
Line 10 minus line 11 68150	=	12
Enter 1/2 of line 12	-	13
Additional investment income (line 9 minus line 13; if negative, enter "0")	=	0 00 14



Employee Overpayment of 2019 Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada EI Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13 before completing this form.

Do not complete this form if you were a resident of Quebec on December 31, 2019, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read note ^(a) below)		42,512	82	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+			2
Add lines 1 and 2.		(maximum \$53,100)	= 42,512	82 3
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read note ^(b) below)				
Quebec residents (box 18 of your T4 slips)		688	72	4
Total premiums payable (enter the amount from line 9 of Schedule 13)	+			5
Add lines 4 and 5.	=	688	72	6
Line 3 minus \$2,000 (if negative, enter "0")			40,512	82 7
Line 6 minus line 7 (if negative, enter "0")	=		000	8
Total premiums deducted:				
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read note ^(b) below)				
Quebec residents (box 18 of your T4 slips)		688	72	9
Required premiums:				
Residents of other than Quebec (multiply line 1 by 1.62%)		(maximum \$860.22)		
Quebec residents (multiply line 1 by 1.25%)		(maximum \$663.75)	688	71 10
Line 9 minus line 10 (if negative, enter "0")	=		001	11
Enter the amount from line 8 or line 11, whichever is greater .	Employment insurance overpayment		001	12

Enter the amount from line 12 on **line 45000** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 45000.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 31200** of your return and, if it applies, on **line 58300** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,032 (\$2,025 if you were a resident of Quebec).

- (a)** If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada EI Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b)** If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec to receive a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada EI Commission through Service Canada in 2019 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

T1-2019

Schedule of charitable donations Federal

Line 1 Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged.	
Name of donor: Yingxu Rong	
YMCA OF GREATER VANCOUVER	78 00
YMCA OF GREATER VANCOUVER	100 00
YMCA OF GREATER VANCOUVER	69 00
Amount eligible for line 1 of the Schedule 9.	<u>247 00</u> 1

Total Canadian donations available for tax credit	
Total donations in current year, per list above - self	247 00
Total donations in current year, per list - spouse	+
Total Canadian donations available for tax credit	<u>= 247 00</u>

Total donations eligible for tax credit, claim & carryforward	
Total Donations limit per line 12 of schedule 9	31,181 54
Total Donations (including amounts carried forward)	<u>247 00</u>
Donations claimed in the current year - self	247 00
Donations claimed in the current year - spouse	+
Total claim	<u>= 247 00</u>
Donations carried forward to future years - self	
Donations carried forward to future years - spouse	+
Total carryforward	<u>= 0 00</u>

Summary of donations carried forward				
Donations made to registered charities, registered Canadian amateur athletic associations, and registered Canadian low-cost housing corporations for the aged.				
Year of donation	Description	Amount for 2019	Amount used in 2019*	Amount to carry forward to 2020
2019	Current year's donations	247 00	247 00	0 00
Total		<u>247 00</u>	<u>247 00</u>	<u>0 00</u>
* May include unused amounts expiring at the end of this year. These amounts will then be available in case of a future adjustment to the income tax return.				

RPP deduction schedule

Area A - Past service contributions in 2019 for service that relates to 1990 or later years

1. Enter the total of all amounts from box 20 of your 2019 T4 slips, box 032 of your 2019 T4A slips, or from your receipts for <u>union dues that represent RPP contributions</u>	2,047	40	1
2. Enter the amount from box 74 or 75 of the "Other information" area of your T4 slip and box 126 of your T4A slip that represents past service contributions made for services that related to 1989 or earlier years while a contributor or while not a contributor	-		2
3. Line 1 minus line 2. This is the amount of your current service and past service contributions for 1990 and later years that you deduct for 2019. Enter this amount on line 19 of Area D.	=	2,047	40 3

Area B - Past services contributions for service that relates to 1989 or earlier years while not a contributor

4. Enter the undeducted amount carried forward for past-service contributions <u>while not a contributor</u>			4
5. <u>Enter the total amounts you contributed in 2019 for past-service contributions while not a contributor</u>	+		5
6. <u>Total</u>	=		6
7. <u>Annual deduction limit</u>		3,500	00 7
8. <u>Other Limit (3500 X years service - previous deductions)</u>			8
9. Enter the amount from line 6, 7, or 8, whichever is less . This is the amount of your past service contributions for 1989 and earlier years for services <u>while not a contributor that you may deduct for 2019.</u>			9

Area C - Past services contributions for service that relates to 1989 or earlier years while a contributor

10. Enter the undeducted amount carried forward for past-service contributions while a <u>contributor</u>			10
11. <u>Enter the total amounts you contributed in 2019 for past-service while a contributor</u>	+		11
12. <u>Total</u>	=		12
13. <u>Annual deduction limit</u>		3,500	00 13
14. <u>Amount from line 3 in Area A that you deduct for 2019</u>		2,047	40 14
15. <u>Amount from line 9 in Area B that you deduct for 2019</u>	+		15
16. <u>Line 14 plus line 15</u>	=	2,047	40 16
17. <u>Line 13 minus line 16 (if negative, enter zero)</u>			17
18. Enter the amount from line 12, or 17, whichever is less . This is the amount of your past service contributions for 1989 and earlier years for services while a contributor <u>that you may deduct for 2019.</u>		0	00 18


Area D - Total amount you can deduct on line 20700 of your 2019 return


19. <u>Amount from line 3 in Area A that you deduct for 2019</u>		2,047	40 19
20. <u>Portion of the amount from line 9 in Area B that you deduct for 2019</u>	+		20
21. <u>Portion of the amount from line 18 in Area C that you deduct for 2019</u>	+		21
22. <u>Direct or indirect transfers</u>	+		22
23. <u>Add lines 19 to 22. Enter this amount on line 20700 of your 2019 return.</u>	=	2,047	40 23

Area E - Amount of RPP contributions available to carryforward

24. Past services contributions for service that relates to 1989 or earlier years while not a contributor <u>(line 6 minus line 20)</u>	=		24
25. Past services contributions for service that relates to 1989 or earlier years while a contributor <u>(line 12 minus line 21)</u>	=		25

Report on tax savings reconciliation between spouses - 2019

 Federal return	A	B	C	D	E	Reconciliation of the tax savings between spouses (col. E - col. D, 0 if negative) Amount(s) reconciled to:	
	Amount paid	Percentage of the amount paid	Eligible amount claimed on the return	Tax savings (Note 1)	Breakdown of the tax savings (col. B x total of col. D)		
Medical expenses	Line 33200					Yingxu Rong Hongyu Ji	
Yingxu Rong	202	100.00%	0	0	0		
Hongyu Ji	0	0.00%	202	0	0		
Total	202	100%	202				
Donations and gifts	Line 34900					Yingxu Rong Hongyu Ji	
Yingxu Rong	247	100.00%	44	44	44		
Hongyu Ji	0	0.00%	0	0	0		
Total	247	100%	44	44	44		
Total of the federal tax savings reconciliation						0	0
Net amount							

 Provincial return	A	B	C	D	E	Reconciliation of the tax savings between spouses (col. E - col. D, 0 if negative) Amount(s) reconciled to:	
	Amount paid	Percentage of the amount paid	Eligible amount claimed on the return	Tax savings	Breakdown of the tax savings (col. B x total of col. D)		
Medical expenses	Line 58769					Yingxu Rong Hongyu Ji	
Yingxu Rong	202	100.00%	0	0	0		
Hongyu Ji	0	0.00%	202	0	0		
Total	202	100%	202				
Donations and gifts	Line 58969					Yingxu Rong Hongyu Ji	
Yingxu Rong	247	100.00%	18	18	18		
Hongyu Ji	0	0.00%	0	0	0		
Total	247	100%	18	18	18		
Total of the provincial tax savings reconciliation						0	0
Net amount							

Combined federal and provincial returns	Total amount reconciled to:	
	Yingxu	Hongyu
Total of the federal and provincial tax savings reconciliation	0	0
Net amount		

The analysis of the distribution of the tax savings shows that _____
 took advantage of a benefit of \$ _____ compared to _____

You can control the display of this form and change the reconciliation settings in the " Controls " page in the section
Report on tax savings reconciliation between spouses.

Worksheet for the return

T1-2019

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation.
Keep this worksheet for your records.

Do not attach this worksheet to the return you send to the CRA.

Line 43700 – Income tax deducted

T4	YMCA OF GREATER VANCOUVER	5,315	56
Total income tax deducted			
Enter this amount on line 43700 of your return		=	5,315 56

Registered Retirement Savings Plan (RRSP) Schedule

Table B - Calculation of eligible RRSP/PRPP deduction in 2019

Eligible amount for 2019	64,489	1
Pension adjustment reversal amount from your 2019 T10 slip	+	2
2019 PSPA (from last year's RPP administrator's statement)	-	3
Employer PRPP contributions (amount from line 20810)	-	4
Unused RRSP room	= 64,489	5
Maximum RRSP/PRPP deduction limit in 2019	64,489	6

Table C - Calculation of RRSP/PRPP deduction in 2019

Contributions available for RRSP/PRPP deduction (table A, line 12)		
Maximum RRSP/PRPP deduction limit in 2019 (table B, line 6)	64,489	
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
RRSP/PRPP deduction (per line 20800)	= 0	3

Table D - Calculation of 2019 earned income
2019 calculation in reference to 2020 RRSP/PRPP eligibility

Employment income (line 10100 and part of line 10400 not shown elsewhere in this calc)	43,683	1
Union, professional or like dues (line 21200)	-	2
Employment expenses (line 22900)	-	3
Subtotal (employment income)	= 43,683	4
Royalties for a work or invention (line 10400)	+	5
Net research grants you received (line 10400)	+	6
Employee profit sharing plan allocations- T4PS-Box 35 (line 10400)	+	7
Supplementary unemployment benefit plan payments (line 10400)	+	8
Net Income from a business (lines 13500-14300)	+	9
Disability payments received from the CPP or QPP (line 11410)	+	10
Net rental income from real property (line 12600)	+	11
Alimony or maintenance income received (line 12800)	+	12
2019 contributions to an amateur athlete trust (AAT)	+	13
Subtotal - total eligible income	= 43,683	14
Current-year loss from a business (lines 13500-14300)		15
Current-year rental loss (line 12600)	+	16
Alimony or maintenance income paid (line 22000)	+	17
Subtotal - amount to be deducted	-	18
2019 earned income	= 43,683	19
Amount from line 19	43,683	
RRSP/PRPP dollar limit for 2020	= 27,230	B
Enter the amount from line A or B, whichever is less	7,863	20
Total pension adjustment (PA) from 2019	- 4,095	21
Maximum RRSP/PRPP deduction in 2020 before PSPA	= 3,768	22

Table E - Calculation of eligible RRSP/PRPP deduction limit for 2020

Unused Room for 2019 (table B, line 5)	64,489	1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-	2
2020 net PSPA (from RPP administrator's statement)	-	3
Eligible RRSP/PRPP Room	= 64,489	4
Maximum RRSP/PRPP deduction in 2020 based on 2019 earned income (table D, line 22)	+ 3,768	5
Maximum RRSP/PRPP deduction limit for 2020	= 68,257	6

Registered Retirement Savings Plan Schedule (continued)

Table G - Calculation of RRSP/PRPP contribution limit 2020

Maximum RRSP/PRPP deduction limit for 2020 (table E, line 6)	68,257	1
Undeducted premiums (table F, line 3)	-	2
RRSP/PRPP contribution limit for 2020	68,257	3



Canada Training Credit Limit for 2020

Canada training credit: This refundable tax credit will be available for eligible tuition and other fees paid for courses taken in 2020 and subsequent taxation years. The credit will be the lesser of the individual's Canada training credit limit for the taxation year, and half of the eligible tuition and fees paid to an eligible educational institution in respect of the year.

Canada training credit limit: Starting in 2019, an individual can accumulate \$250 in each year, up to a maximum of \$5,000 in a lifetime, provided they satisfy all of the following conditions for the year:

- ☒ file a tax return for the year;
- ☒ be at least 25 years old and under 65 years old at the end of the year;
- ☒ be resident in Canada throughout the year;
- ☒ have a total of \$10,000 or more of income (including income from an office or employment, self-employment income, employment insurance maternity and parental benefits or provincial parental insurance benefits, the taxable part of scholarship income and research grants, the tax-exempt part of earnings of status Indians and emergency service volunteers, and income under the *Wage Earner Protection Program Act*); and
- ☒ have individual net income for the year that does not exceed the top of the third tax bracket (\$147,667).

1. Calculation of the eligible income for 2019

Employment income (line 10100)	43,683	05	1
Other employment income (line 10400)	+		2
Tax exempt amount of emergency services volunteer (line 10105)	+		3
Net self-employment income (lines 13500 through 14300)	+		4
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits (line 11905)	+		5
The tax-exempt part of earnings of status Indians (lines 10000 and 10019 of form T90)	+		6
Taxable scholarship income and research grants (line 13010)	+		7
Add lines 1 to 7.	Eligible income for 2019	= 43,683	05 8

2. Calculation of the Canada training credit limit for 2020

Canada training credit limit for 2018	0	00	10
Annual accumulation for 2019:			
Enter \$250 if all the conditions listed above are met.	+	250	00 11
Canada training credit claimed in 2019	-	0	00 12
Line 10 plus line 11 minus line 12.	=	250	00 13
Lifetime maximum amount		5 000	00 14
Total Canada training credit claimed in the previous years	-		15
Line 14 minus line 15.	Lifetime maximum amount available	= 5,000	00 16

Enter the amount from line 13 or line 16, whichever is less.

Canada training credit limit for 2020	<div style="border: 1px solid black; padding: 2px 10px;">250</div>	00 17
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Return Record

Identification, Notice of Assessment, and Auto-Fill Data			
Transmitter Efile Number		Transmitter Efile Password	<Password>
Preparer Efile Number		Preparer Efile Password	<Password>
Document Control Number		Discounter Registration Number	
Software Code	015G	Software Release Date	2020-03-18
Auto-Fill Indicator [0=No, 1=Yes]	0	Auto-Fill Date	
Notice of Assessment Indicator [0=No, 1=Yes]	0		
Originating IP Address			
Originating IP Address	10.1.15.83		
Taxpayer's Data			
Taxpayer's Given Name		Change of Name Indicator [2=Yes]	
Taxpayer's Surname		First Year Filer Indicator [1=Yes, 2=No]	2
Address Data			
Care of Line			
Street	89-935 Ewen Ave		
City	New Westminster		
Province	BC	Telephone Area Code	604
Postal Code	V3M0A1	Telephone Local Number	2533858
Same Home/Mailing Address [1=Yes, 2=No]	2	Date of the Move	
Basic Data		Residency Data and Amended Tax Return Indicator	
Tax Year	2019	Year End Province of Residence	BC
Social Insurance Number	738423219	Current Province of Residence	
Date of Birth	1969-03-06	Aboriginal Land Residency Indicator [1=Yes, 2=No]	2
Marital Status	1	Yukon First Nation Settlement Number	
Spouse Self Employed [0=No, 1=Yes]	1	First Nation Identification Indicator [1=Yes, 2=No]	
Date of Entry		NT Tlicho Community Residency Code [1=Yes, 2=No]	
Prior Year Submission [0=No, 1=Yes]	0	NT Deline Lands Residency Indicator [1=Yes, 2=No]	
Multiple Jurisdictions Indicator [0=No, 1=Yes]	0	Amended Tax Return Indicator [0=No, 1=Yes]	0
Exempt Income (Indian Act) Indicator [0=No, 1=Yes]	0		
Elections Canada Data			
Canadian Citizenship Indicator [1=Yes, 2=No]	1	Elections Canada Authorization Indicator [01=Yes, 02=No]	01
Contact Data			
Correspondence Language Code [1=English, 2=French]	1	Expiry Date of the Tax Preparer Authorization Code	
Tax Preparer Authorization Code [1=Yes]		Post-Assessment Review Contact Code	
Pre-Assessment Review Contact Code			
Taxpayer's Email Address			
Deceased Data			
Deceased Indicator [1=Yes]		Date of Death	
Subsection 104(13.4) Election Indicator [0=No, 1=Yes]			
Spouse's Data			
Spouse's Given Name (Limited to 4 characters)	Hong	Spouse's Social Insurance Number	738423185
Spouse's Net Income	0	Spouse's Universal Child Care Benefit Amount	0
Spouse's Universal Child Care Repayment Amount	0		
Bankruptcy Data			
Bankruptcy Indicator [1=Yes]		Post-Bankruptcy Net Income	
		Post-Bankruptcy Adjusted Net Income	
Selected Financial Data Statements (SFDs)			
Number of Selected Financial Data Records [Blank if 0]			

Field	Value	Description
26600	2	Foreign property with a total cost > than \$100,000 (1=Yes, 2=No)
10100	43683	Employment income from T4 slips
15000	43683	Total income (or loss)
20600	4095	Pension adjustment
20700	2047	Registered pension plan deduction
22215	6027	Deduction for CPP/QPP enhanced contributions
26000	41575	Taxable income
42800	97001	Provincial or territorial tax
43500	295702	Total payable
43700	531556	Total income tax deducted

Continued on next page

Field	Value	Description
44800	2	CPP overpayment
48400	235856	Refund
30000	12069	Basic personal amount
30300	12069	Spouse or common-law partner amount
31200	68871	Employment insurance premiums
31260	1222	Canada employment amount
33500	28037	Gross non-refundable tax credits before donations and gifts
33800	4205	Non-refundable tax credits before donations and gifts
34900	43	Donations and gifts
35000	4249	Total federal non-refundable tax credits
40600	198701	Federal tax
41700	198701	Net federal tax before CWB advance payments and special taxes
34000	247	Allowable charitable donations
58040	10682	Basic personal amount
58120	9147	Spousal or common-law partner amount
58240	198906	Canada or Quebec pension plan contributions
58300	68871	Employment insurance premiums
58800	22506	Add lines 58040 to 58640 and line 58769 of provincial Form 428
58840	1138	Provincial non-refundable tax credits before donations and gifts
58969	18	Donations and gifts
61500	1156	Provincial or territorial non-refundable tax credits
9918	1	Indicator - Spouse's net income is nil or negative (1=Yes)
30800	198906	CPP contributions through employment income
54780	42512	E.I. insurable earnings
50339	43683	Total CPP pensionable earnings
50340	204935	Total CPP contributions withheld
50280	68872	Total employment insurance premiums

Summary of carryforward amounts to 2020



Name: **Yingxu Rong**
 SIN: **738-423-219**

Subject	Amount	Reference form
GST		
GST rebate (excluding portion for eligible CCA)		GST-370 line 15
CNIL		
Expense		T936 line 16
Income	1,296	T936 line 19
RPP		
RPP pre-1990 contributions (not a contributor)		RPP schedule (Area E I.24)
RPP pre-1990 contributions (contributor)		RPP schedule (Area E I.25)
RRSP		
Eligible amount	3,768	RRSP schedule (Table D)
Room from previous years	64,489	RRSP schedule (Table E)
PSPA from previous year		RRSP schedule (Table E)
Undeducted premiums		RRSP schedule (Table F)
Transitional amount		RRSP schedule (Table F)
Cost of labour-sponsored funds shares acquired (Jan/Feb 2020) - Federal		Supporting documents
HOME BUYER'S PLAN		
Outstanding amount to repay		RRSP schedule (Table H)
Number of years left		RRSP schedule (Table H)
Amount to repay annually		RRSP schedule (Table H)
LLP		
Outstanding amount to repay		RRSP schedule (Table K)
Number of years left		RRSP schedule (Table K)
Amount to repay annually		RRSP schedule (Table K)
DONATIONS		
Donations (<i>see details</i>)		Charitable donations schedule
TUITION		
Tuition and educations amounts		Schedule 11, line 18
Tuition and educations amounts - Provincial		Schedule 11 P, last line
Interest paid on a student loan (<i>see details</i>)		Supporting documents
Canada training credit limit for 2020	250	In-house schedule line 17
INVESTMENT TAX CREDIT		
Investment tax credit		T2038 column 9
ALTERNATIVE MINIMUM TAX		
Alternative minimum tax		T691 line 132
FOREIGN BUSINESS TAX CREDIT		
Foreign business tax credit		Schedule of foreign income
MOVING EXPENSES		
Moving expenses		T1M
PROVINCIAL TAX CREDITS		
Venture capital tax credit		BC479
Equity tax credit		T1285
Community Enterprise Development tax credit		T1256
Small Business Investment tax credit		NB428, YT479
Alberta investor tax credit (AITC)		AB428
Nova Scotia venture capital tax credit		T224 line 7
Nova Scotia innovation equity tax credit		T225 line 6

Details	2015	2016	2017	2018	2019
Donations (excluding US Donations)					
US Donations					
Interest paid on a student loan					

Summary of information slips - 2019

Exchange

	Box	Amount Share: 100.00%

Employment income summary – 2019

Employer Name: **YMCA OF GREATER VANCOUVER****T4**Province of employment: **British Columbia****STATEMENT OF REMUNERATION PAID**Employment income - *line 10100*

14	43,683	05
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Employee's CPP contributions - *line 30800*

16	2,049	35
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Employee's QPP contributions - *line 30800*

17		
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Employee's EI premiums - *line 31200*

18	688	72
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RPP contributions - *line 20700*

20	2,047	40
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Income tax deducted - *line 43700*

22	5,315	56
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EI insurable earnings

24	42,512	82
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CPP pensionable earnings

26	43,683	05
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QPP pensionable earnings

26		
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Board and lodging
(*included in box 14*)

30		
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Clergy's housing allowance (*included in box 30*)

30		
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Security options
deduction 110(1)(d) - *line 24900*

39		
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Other taxable allowances and benefits
(*included in box 14*)

40		
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Security options
deduction 110(1)(d.1) - *line 24900*

41		
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Employment commissions - *line 10120*

42		
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Canadian Forces personnel
& police deduction - *line 24400*

43		
-----------	--	--

Union dues - *line 21200*

44		
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Charitable donations - *line 34900*

46		
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Pension adjustment - *line 20600*

52	4,095	00
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Provincial parental insurance plan

55		
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PPIP insurable earnings

56		
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Eligible retiring
allowances *line 13000*

66		
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Non-eligible retiring
allowances *line 13000*

67		
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Status Indian employee (*included in box 14*)

71		
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Pre-1990 past service contributions
while a contributor

74		
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Pre-1990 past service contributions
while not a contributor

75		
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Worker's compensation benefits
repaid to the employer - *line 22900*

77		
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Employee-paid premiums for private
health services plans - *line 33099*

85		
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Emergency services
volunteer allowance

87		
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