



Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada

T1 2021

If this return is for a deceased person, enter their information on this page.

Attach to your return only the documents that are requested to support your deduction, claim or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later. See the guide for more information about supporting documents.

Step 1 – Identification and other information

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<p>Identification</p> <p>First name <input style="width: 150px;" type="text"/> Last name <input style="width: 150px;" type="text"/></p> <p>Mailing address <input style="width: 100%;" type="text"/></p> <p>PO Box <input style="width: 100%;" type="text"/> RR <input style="width: 100%;" type="text"/></p> <p>City <input style="width: 100%;" type="text"/> Prov./Terr. <input style="width: 100%;" type="text"/> Postal code <input style="width: 100%;" type="text"/></p> <p>Country <input style="width: 100%;" type="text"/></p> <p>Email Address <input style="width: 100%;" type="text"/></p> <p>By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use in Step 1 of the guide.</p>	<p>Canadian social insurance number (SIN), temporary tax number (TTN), or individual tax number (ITN):</p> <input style="width: 100%; text-align: center;" type="text"/> <p>Date of birth (Year Month Day)</p> <input style="width: 100%; text-align: center;" type="text"/> <p>If this return is for a deceased person, enter the date of death (Year Month Day)</p> <input style="width: 100%; text-align: center;" type="text"/>	<p>Marital status on December 31, 2021:</p> <p>1 <input type="checkbox"/> Married</p> <p>2 <input type="checkbox"/> Living common-law</p> <p>3 <input type="checkbox"/> Widowed</p> <p>4 <input type="checkbox"/> Divorced</p> <p>5 <input type="checkbox"/> Separated</p> <p>6 <input type="checkbox"/> Single</p>
<p>Your language of correspondence: <input type="checkbox"/> English</p> <p>Votre langue de correspondance : <input type="checkbox"/> Français</p>		

<p>Residence information</p> <p>Your province or territory of residence on December 31, 2021:</p> <input style="width: 100%;" type="text"/>	<p>Your country of residence on December 31, 2021:</p> <input style="width: 100%;" type="text"/>
<p>Province or territory where your business had a permanent establishment if you were self-employed in 2021:</p> <input style="width: 100%;" type="text"/>	

<p>Your spouse's or common-law partner's information</p>	
<p>Their first name <input style="width: 150px;" type="text"/></p>	<p>Their Canadian SIN, TTN, or ITN</p> <input style="width: 100%; text-align: center;" type="text"/>
<p>Tick this box if they were self-employed in 2021. 1 <input type="checkbox"/></p>	
<p>Net world income for 2021 to claim certain credits (if negative, enter "0"):</p> <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<p>Amount of universal child care benefit (UCCB) from line 11700 of their return</p> <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<p>Amount of UCCB repayment from line 21300 of their return</p> <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Do not use this area.

Do not use this area.	17200	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	17100	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
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Step 1 – Identification and other information (continued)



Elections Canada

For more information, see "Elections Canada" in Step 1 of the guide.

- A) Do you have Canadian citizenship?
If **yes**, go to question B. If **no**, skip question B. 1 Yes 2 No
- 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 14 to 17 years of age, the Register of Future Electors? 1 Yes 2 No

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

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

Indian Act – Exempt income

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

For more information about this type of income, go to canada.ca/taxes-indigenous-peoples. 1

If you ticked the box above, complete Form T90, Income Exempt from Tax under the Indian Act, so that the CRA can calculate your Canada training credit limit for the 2022 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2021 tax year, if applicable, and your family's provincial or territorial benefits.

Information about your residency status

Tick the box that describes your residency status as of December 31, 2021 (see "Determining your residency status" in the guide):

- | | | |
|--|-------|--------------------------------|
| I was a non-resident of Canada. | 17700 | 1 <input type="checkbox"/> Yes |
| I was a deemed non-resident of Canada. | 17700 | 2 <input type="checkbox"/> Yes |
| I was a deemed resident of Canada because I stayed in Canada for 183 days or more in 2021. | 17700 | 3 <input type="checkbox"/> Yes |
| I was a deemed resident of Canada for other reasons. | 17700 | 4 <input type="checkbox"/> Yes |

Foreign property

If you were a **deemed resident of Canada** in 2021, answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2021, was **more than CAN\$100,000**? 26600 1 Yes 2 No

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

Note: If you were a **deemed resident of Canada** in 2021, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada has additional information for certain lines.

Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by calling 1-800-959-8281 or by going to canada.ca/line-xxxxx and replacing "xxxxx" with any 5-digit line number from this return. For example, go to canada.ca/line-10100 for information about line 10100.

Step 2 – Total income

Employment income (box 14 of all T4 slips)	10100				1			
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)	10105							
Commissions included on line 10100 (box 42 of all T4 slips)	10120							
Wage-loss replacement contributions (see line 10100 of the guide)	10130							
Other employment income (see line 10400 of the guide)	10400	+			2			
Old age security (OAS) pension (box 18 of the T4A(OAS) slip or applicable amount of the NR4-OAS slip)	11300	+			3			
CPP or QPP benefits (box 20 of the T4A(P) slip or applicable amount of the NR4 slip)	11400	+			4			
Disability benefits included on line 11400 (box 16 of the T4A(P) slip or applicable amount of the NR4 slip)	11410							
Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return)	11500	+			5			
Elected split-pension amount (complete Form T1032)	11600	+			6			
Universal child care benefit (UCCB) (see the RC62 slip)	11700	+			7			
UCCB amount designated to a dependant	11701							
Employment insurance and other benefits (box 14 of the T4E slip or applicable amount of the NR4 slip)	11900	+			8			
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905							
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):								
Amount of dividends (eligible and other than eligible)	12000	+			9			
Amount of dividends (other than eligible)	12010							
Interest and other investment income (use Federal Worksheet)	12100	+			10			
Net partnership income (limited or non-active partners only)	12200	+			11			
Registered disability savings plan income (see line 12500 of the guide)	12500	+			12			
Rental income (see Guide T4036)	Gross 12599			Net 12600	+	13		
Taxable capital gains (complete Schedule 3)	12700	+			14			
Support payments received (see Guide P102)	Total 12799			Taxable amount 12800	+	15		
RRSP income (from all T4RSP slips or applicable amount of the NR4 slip)	12900	+			16			
Other income (specify):	13000	+			17			
Taxable scholarships, fellowships, bursaries, and artists' project grants	13010	+			18			
Add lines 1 to 18.		=			19			
Self-employment income (see Guide T4002):								
Business income	Gross 13499			Net 13500	+	20		
Professional income	Gross 13699			Net 13700	+	21		
Commission income	Gross 13899			Net 13900	+	22		
Farming income	Gross 14099			Net 14100	+	23		
Fishing income	Gross 14299			Net 14300	+	24		
Add lines 20 to 24.					▶	+		25
Line 19 plus line 25					=			26
Workers' compensation benefits (box 10 of the T5007 slip)	14400							27
Social assistance payments	14500	+						28
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+						29
Add lines 27 to 29 (see line 25000 in Step 4).	14700	=			▶	+		30
Line 26 plus line 30					Total income 15000	=		31

Step 3 – Net income

Enter the amount from line 31 of the previous page.

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600						
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)		20700					33
RRSP deduction (see Schedule 7 and attach receipts)		20800	+				34
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810						
Deduction for elected split-pension amount (complete Form T1032)		21000	+				35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)		21200	+				36
Universal child care benefit repayment (box 12 of all RC62 slips)		21300	+				37
Child care expenses (complete Form T778)		21400	+				38
Disability supports deduction (complete Form T929)		21500	+				39
Business investment loss (see Guide T4037)							
Gross	21699			Allowable deduction	21700	+	40
Moving expenses (complete Form T1-M)		21900	+				41
Support payments made (see Guide P102)							
Total	21999			Allowable deduction	22000	+	42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)		22100	+				43
Deduction for CPP or QPP contributions on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies)		22200	+				•44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$290.50)		22215	+				•45
Deduction for PPIP premiums on self-employment income (complete Schedule 10)		22300	+				•46
Exploration and development expenses (complete Form T1229)		22400	+				47
Other employment expenses (see Guide T4044)		22900	+				48
Clergy residence deduction (complete Form T1223)		23100	+				49
Other deductions (specify):		23200	+				50
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)		23210	+				51
Add lines 33 to 51.		23300	=				▶ 52
Line 32 minus line 52 (if negative, enter "0")				Net income before adjustments	23400	=	53

Social benefits repayment (including old age security benefits repayment, employment insurance benefits repayment and Canada recovery benefit repayment):

See the repayment chart on the back of your T4E slip if you entered an amount on line 11900 and the amount on line 23400 is **more than \$70,375**.

Use your Federal Worksheet if you entered an amount on line 11300 or line 14600 and the amount on line 23400 is **more than \$79,845**, or if you have an amount in box 202 of your T4A slip and the amount on line 23400 is **more than \$38,000**.

Otherwise, enter "0" on line 23500.

		23500	-				•54
Line 53 minus line 54 (if negative, enter "0") (if this amount is negative, you may have a non-capital loss. See Form T1A.)				Net income	23600	=	55

Step 4 – Taxable income

Enter the amount from line 55 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400				57
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+			58
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+			59
Limited partnership losses of other years	25100	+			60
Non-capital losses of other years	25200	+			61
Net capital losses of other years	25300	+			62
Capital gains deduction (complete Form T657)	25400	+			63
Northern residents deductions (complete Form T2222)	25500	+			64
Additional deductions (specify):	25600	+			65
Add lines 57 to 65.	25700	=			66
Line 56 minus line 66 (if negative, enter "0")					67
	Taxable income		26000	=	

Step 5 – Federal tax**Part A – Federal tax on taxable income**

Use the amount from line 26000 to complete the appropriate column below.
If you are **electing under section 217**, enter **whichever amount is more:**
line 26000 above or line 16 of Schedule A.

	Line 68 is \$49,020 or less	Line 68 is more than \$49,020 but not more than \$98,040	Line 68 is more than \$98,040 but not more than \$151,978	Line 68 is more than \$151,978 but not more than \$216,511	Line 68 is more than \$216,511	68
Amount from line 68						69
Line 69 minus line 70 (cannot be negative)	-	-	-	-	-	70
	=	=	=	=	=	71
Line 71 multiplied by the percentage from line 72	x	x	x	x	x	72
	=	=	=	=	=	73
Line 73 plus line 74	+	+	+	+	+	74
Federal tax on taxable income	=	=	=	=	=	75

Enter the amount from line 75 on line 121 and continue at line 76.

Part B – Federal non-refundable tax credits

Basic personal amount (use Federal Worksheet)	(maximum \$13,808)	30000			76	
Age amount (if you were born in 1956 or earlier) (use Federal Worksheet)	(maximum \$7,713)	30100	+		77	
Spouse or common-law partner amount (complete Schedule 5)		30300	+		78	
Amount for an eligible dependant (complete Schedule 5)		30400	+		79	
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+		80	
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+		81	
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)						
Number of children you are claiming this amount for		30499	x	\$2,295	=	82
						83
Add lines 76 to 82.						

Part B – Federal non-refundable tax credits (continued)

Enter the amount from line 83 of the previous page.					84
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies)					
through employment income	30800	+			•85
on self-employment income and other earnings	31000	+			•86
Employment insurance premiums:					
through employment (see line 31200 of the guide)	31200	+			•87
on self-employment and other eligible earnings (complete Schedule 13)	31217	+			•88
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips) (maximum \$412.49)					
	31205	+			•89
PPIP premiums payable (complete Schedule 10):					
on employment income	31210	+			•90
on self-employment income	31215	+			•91
Volunteer firefighters' amount	31220	+			92
Search and rescue volunteers' amount	31240	+			93
Canada employment amount: Enter whichever is less : \$1,257 or line 1 plus line 2.					
	31260	+			94
Home buyers' amount (maximum \$5000)	31270	+			95
Home accessibility expenses (use Federal Worksheet) (maximum \$10,000)	31285	+			96
Adoption expenses	31300	+			97
Digital news subscription expenses (see line 31350 of the guide) (maximum \$500)	31350	+			98
Add lines 85 to 98.		=		▶	+ 99
Pension income amount (use Federal Worksheet)	(maximum \$2,000)		31400	+	100
Add lines 84, 99 and 100.				=	101
Disability amount for self (if you were under 18 years of age, use Federal Worksheet: if not , claim \$8,662)					
			31600	+	102
Disability amount transferred from a dependant (use Federal Worksheet)					
			31800	+	103
Add lines 101 to 103.				=	104
Interest paid on your student loans (see Guide P105)					
			31900	+	105
Your tuition, education, and textbook amounts (complete Schedule 11)					
			32300	+	106
Tuition amount transferred from a child or grandchild					
			32400	+	107
Amounts transferred from your spouse or common-law partner (complete Schedule 2)					
			32600	+	108
Add lines 104 to 108.				=	109
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later					
	33099				110
Amount from line 23600		× 3% =	111		
Enter whichever is less : \$2,421 or the amount from line 111.					
					112
Line 110 minus line 112 (if negative, enter "0")					
					113
Allowable amount of medical expenses for other dependants (use Federal Worksheet)					
	33199	+			114
Line 113 plus line 114	33200	=		▶	+ 115
Line 109 plus line 115			33500	=	116
Federal non-refundable tax credit rate					
				×	117
Line 116 multiplied by the percentage from line 117			33800	=	118
Donations and gifts (complete Schedule 9)					
			34900	+	119
Line 118 plus line 119			35000	=	120
	Total federal non-refundable tax credits				

Part C – Net federal tax

Enter the amount from line 75.

Federal tax on split income (complete Form T1206)	40424	+			121
Line 121 plus line 122	40400	=			123

If you are a **deemed resident of Canada**, enter the amount from line 35000.If you are a **non-resident of Canada** (including a **non-resident electing under section 217 or section 216.1**), complete Schedule A and Schedule B to calculate the amount to enter.

Federal dividend tax credit (see line 40425 of the guide)	40425	+			124
Minimum tax carryover (complete Form T691)	40427	+			126
Add lines 124 to 126.		=			127
Line 123 minus line 127 (if negative, enter "0")					128
					129
					130
					131
					132
					133
					134
					135
					136
					137
					138
					139
					140
					141
					142
					143
					144
					145
					146

Federal surtax (see guide)		+			129
Line 128 plus line 129		=			130
Federal foreign tax credit (complete Form T2209)	40500	-			131
Line 130 minus line 131		=			132
Recapture of investment tax credit (complete Form T2038(IND))		+			133
Line 132 plus line 133		=			134
Federal logging tax credit (see guide)		-			135
Line 134 minus line 135 (if negative, enter "0")					136
					137
					138
					139
					140
					141
					142
					143
					144
					145
					146

Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions					
(attach receipts)	40900		(maximum \$650)	41000	137
Investment tax credit (complete Form T2038(IND))	41200	+			138
Labour-sponsored funds tax credit (see line 41400 of the guide)					
Net cost of shares of a provincially registered fund	41300		Allowable credit	41400	139
Add lines 137 to 139.	41600	=			140
Line 136 minus line 140 (if negative, enter "0")	41700	=			141
Section 217 tax adjustment (if you are electing under section 217, see line 41450 of the guide)	41450	-			142
Line 141 minus line 142		=			143
Canada workers benefit advance payments received (box 10 of the RC210 slip)	41500	+			144
Special taxes (see line 41800 of the guide)	41800	+			145
Add lines 143 to 145.					146
					147
					148
					149
					150
					151
					152

Step 6 – Refund or balance owing

Amount from line 42000					147
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100	+			148
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+			149
Social benefits repayment (amount from line 23500)	42200	+			150
Provincial or territorial tax (complete Form T2203, if applicable) (see line 42800 of the guide)	42800	+			151
Add lines 147 to 151.					152
					153

Step 6 – Refund or balance owing (continued)

Enter the amount from line 152 of the previous page.

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Total income tax deducted (see line 43700 of the guide)	43700			•154
Tax transfer for residents of Quebec	43800	–		•155
Line 154 minus line 155	43900	=		▶ 156
Refundable Quebec abatement (see line 44000 of the guide)	44000	+		•157
CPP or QPP overpayment (see line 30800 of the guide)	44800	+		•158
Employment insurance overpayment (see line 45000 of the guide)	45000			•159
Amount from line 31210 in Step 4		–		160
Net employment insurance overpayment Line 159 minus line 160 (if negative, enter "0")	45100	=	▶ +	161
Refundable medical expense supplement (use Federal Worksheet)	45200	+		•162
Canada workers benefit (CWB) (complete Schedule 6)	45300	+		•163
Canada training credit (CTC) (complete Schedule 11)	45350	+		•164
Refund of investment tax credit (complete Form T2038(IND))	45400	+		•165
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+		•166
Employee and partner GST/HST rebate (complete Form GST370)	45700	+		•167
Eligible educator school supply tax credit				
Supplies expenses (maximum \$1,000)	46800		× 25% =	46900 + •168
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+		•169
Other refundable credits (specify):	47556	+		•169a
Tax paid by instalments	47600	+		•170
Add lines 156 to 158 and 161 to 170.	Total credits		48200 =	▶ – 171
Line 153 minus line 171				
If the amount is negative, enter it on line 48400 below.				
If the amount is positive, enter it on line 48500 below.				
			Refund or balance owing	= 172

Generally, the CRA does not charge or refund a difference of \$2 or less.

Refund 48400 •

Balance owing 48500 •

For more information on how to enrol for direct deposit, go to canada.ca/cra-direct-deposit.Your balance owing is due **no later than April 30, 2022**. For more information on how to make your payment, go to canada.ca/payments.

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

Sign here

It is a serious offence to make a false return.

Telephone number

Date

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

Was a fee charged? 49000 1 Yes 2 No

EFILE number (if applicable) 48900

Name of tax professional

Telephone number

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

Do not use this area.

48700

48800

• 48600 •