

## Worksheet for the return

2019

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation according to the line instructions from the Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada. Keep this worksheet for your records.

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

### Lines 12000, 12010, 12100, and 22100 – Statement of investment income, carrying charges, and interest expenses

For more information, see lines 12000, 12100, and 22100 in the guide.

#### I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends **other than eligible dividends**:

Specify: _____			1
		+	2
Add lines 1 and 2, and enter this amount on line 12010 of your return.	12010	=	3

Taxable amount of <b>eligible dividends</b> (specify): _____		+	4
_____		+	5
_____		+	6
Add lines 3 to 6, and enter this amount on line 12000 of your return.	12000	=	7

#### II – Interest, other investment income, and income from foreign sources

Specify: _____			8
		+	9
Income from foreign sources, including foreign dividends			
Specify: _____		+	10
Add lines 8 to 10, and enter this amount on line 12100 of your return.	12100	=	11

#### III – Carrying charges, interest expenses, and other expenses

Carrying charges (specify): _____			12
Interest expenses (specify): _____		+	13
Other expenses (specify): _____		+	14
Add lines 12 to 14, and enter this amount on line 22100 of your return.	22100	=	15



### Line 31285 – Home accessibility expenses

Complete this chart if you had eligible home accessibility expenses and you are claiming this credit.  
For more information, go to line 31285 in the guide.

Date of sales slip or contract	Supplier or contractor		Description	Amount paid (including all applicable taxes)	
	Name	GST/HST No. (if applicable)			
				+	
				+	
				+	
				+	
				+	
				+	
				+	
				+	
				+	

**Total eligible expenses** =  **1**

Enter \$10,000 or the amount from line 1, **whichever is less.** **2**

Enter the amount claimed by other **qualifying individuals** and **eligible individuals** living in the same **eligible dwelling** from line 31285 of their return. - **3**

Line 2 minus line 3 **4**  
Enter this amount on line 31285 of your return. **Home accessibility expenses** =

### Line 31400 – Pension income amount

You may be able to claim up to \$2,000 if you reported eligible pension, superannuation, or annuity payments on lines 11500, 11600, or 12900 of your return.

Amount from line 11500 of your return **1**

Foreign pension income you included on line 11500 and deducted on line 25600 of your return **2**

Income from a U.S. individual retirement account (IRA) included on line 11500 of your return + **3**

Amounts from a RRIF or a PRPP included on line 11500 of your return and transferred to an RRSP, a RRIF, a PRPP, or an annuity + **4**

Add lines 2, 3, and 4. = **5**

Line 1 minus line 5 = **6**

Annuity payments from line 12900 of your return (box 16 of your T4RSP slip) only if you were 65 years of age or older on December 31, 2019, or you received the payments because of the death of your spouse or common-law partner + **7**

Add lines 6 and 7. = **A**

Enter **\$2,000** on line 31400 of your return or the amount on line A, **whichever is less.** However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A of this chart on line A of Form T1032, Joint Election to Split Pension Income.



### Line 33199 – Allowable amount of medical expenses for other dependants

Complete the calculation using lines 1 to 3 for **each** eligible dependant. Start with column 1, and complete columns 2 and 3 as needed. If you have more than three eligible dependants, use a separate sheet to complete the calculation for the additional eligible dependants. For more information, go to line 33199 in the guide.

	Column 1 Eligible Dependant 1	Column 2 Eligible Dependant 2	Column 3 Eligible Dependant 3
Medical expenses for other dependant _____	1	1	1
Enter <b>\$2,352</b> or 3% of the dependant's net income (line 23600 of their return), <b>whichever is less.</b>	-   2	-   2	-   2
Line 1 minus line 2 (if negative, enter "0").	=   3	=   3	=   3
Add the amounts from line 3 of column 1, column 2, and column 3. Enter the result on line 33199 of your return.			4

### Line 41000 – Federal political contribution tax credit

You can claim a credit for the amount of contributions either you or your spouse or common-law partner made in the year to a registered federal political party, a registered association, or a candidate in a federal election.

The **eligible amount** is the amount by which the fair market value of your monetary contribution exceeds any advantage you received or will receive for making it. Generally, an advantage includes the value of certain property, service, compensation, use, or any other benefit.

If your total federal political contributions (line 40900 of your return) were **\$1,275 or more**, enter \$650 on line 41000 of your return.

Otherwise, complete the appropriate column depending on the amount on line 40900 of your return.

	Line 40900 is <b>\$400</b> or less	Line 40900 is more than <b>\$400</b> but not more than <b>\$750</b>	Line 40900 is more than <b>\$750</b>
Enter your total contributions. _____			1
Line 1 minus line 2 (if negative, enter "0")	-	-	-   2
Multiply line 3 by line 4.	x	x	x   4
Add lines 5 and 6.	+	+	+   6
Enter this amount on line 41000 of your return.	=	=	=   7

**Line 45200 – Refundable medical expense supplement**

You may be able to claim this supplement if **all** the following apply:

- you have an amount on lines 21500 or 33200 of your return
- you were resident in Canada throughout 2019
- you were 18 years of age or older at the end of 2019

**In addition**, the total of the following two amounts has to be \$3,645 or more:

- your employment income on lines 10100 and 10400 of your return (other than amounts received from a wage-loss replacement plan), minus the amounts on lines 20700, 21200, 22900, and 23100 of your return, (if the result is negative, enter "0")
- your net self-employment income, not including losses, from lines 13500, 13700, 13900, 14100, and 14300 of your return

You can claim this supplement for the same medical expenses you claimed on lines 21500 and 33200 of your return.

If you were separated because of a breakdown in your relationship for a period of 90 days or more that included December 31, 2019, you do not have to include your spouse's or common-law partner's income when you calculate this supplement.

<u>Your net income from line 23600 of your return</u>			<b>1</b>	
<u>Net income of your spouse or common-law partner from page 1 of your return</u>	+		<b>2</b>	
<u>Add lines 1 and 2.</u>	=		▶	<b>3</b>
<u>Your universal child care benefit (UCCB) (line 11700 of your return) or the benefit of your spouse or common-law partner from page 1 of your return</u>			<b>4</b>	
<u>Registered disability savings plan (RDSP) income (line 12500 of your and your spouse's or common-law partner's return)</u>	+		<b>5</b>	
<u>Add lines 4 and 5.</u>	=		▶	<b>6</b>
<u>Line 3 minus line 6</u>				<b>7</b>
<u>Your UCCB repayment (line 21300 of your return) <b>plus</b> the UCCB repayment of your spouse or common-law partner from page 1 of your return</u>			<b>8</b>	
<u>RDSP income repayment (included in the amount on line 23200 of your and your spouse's or common-law partner's return)</u>	+		<b>9</b>	
<u>Add lines 8 and 9.</u>	=		▶	<b>10</b>
<u>Adjusted family net income: add lines 7 and 10.</u>				<b>11</b>
<u>Base amount</u>				<b>12</b>
<u>Line 11 minus line 12 (if negative, enter "0")</u>	=			<b>13</b>
<u>Enter \$1,248 or 25% of the total of lines 21500 and 33200 of your return, <b>whichever is less.</b></u>				<b>14</b>
<u>Multiply the amount on <b>line 13</b> by 5%.</u>				<b>15</b>
<u>Line 14 minus line 15 (if negative, enter "0")</u>				<b>16</b>
<u>Enter this amount on line 45200 of your return.</u>	=			<b>16</b>

**Instalments**

See "Should you be paying your taxes by instalments?" in the guide.

Total payable from line 43500 of your return

**(not including** the amount on line 42100 and the amount on line 42120)

Total payable from line 43500 of your return <b>(not including</b> the amount on line 42100 and the amount on line 42120)			<b>1</b>
Total credits from line 48200 of your return		<b>2</b>	
Total of amounts on lines 44800, 45100, 45700 and 47600 of your return	-	<b>3</b>	
Line 2 minus line 3	=	<b>▶ 4</b>	-
Line 1 minus line 4			= <b>5</b>

You may have to pay your 2020 taxes by instalments if for 2020, and for either 2019 or 2018, the amount on line 5 is more than \$3,000 (\$1,800 if you have to file a return for the province of Quebec).

See the privacy notice on your return.