



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

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

9

Identification	
<b>Print your name and address below.</b>	
First name and initial	
Last name	
Mailing address: Apt No. – Street No. Street name	
PO Box	RR
City	Prov./Terr. Postal code
Country	

Information about you
Enter your social insurance number (SIN), temporary tax number (TTN), or individual tax number (ITN):
Year Month Day
Enter your date of birth:
Your language of correspondence: English Français
Votre langue de correspondance : <input type="checkbox"/> <input type="checkbox"/>

Is this return for a deceased person?
Ensure the <b>SIN</b> information above is for a deceased person.
If this <b>return</b> is for a <b>deceased person</b> , enter the date of death:
Year Month Day

Email address
By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> 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 <input 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 residence
Enter your province or territory of residence on <b>December 31, 2019:</b>
Your country of residence on <b>December 31, 2019:</b>
If you were self-employed in 2019, enter the province or territory where your business had a permanent establishment:

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)
Enter their SIN, TTN, or ITN:
Enter their first name:
Enter their net world 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 <input type="checkbox"/>
<b>Do not use this area.</b>

<b>Do not use this area.</b>	17200					17100			
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**Step 1 – Identification and other information - (continued)**

**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.

**Information about your residency status**

Tick the box that describes your residency status as of December 31, 2019  
(See "Determining your residency status" in the guide.):

I was a non-resident of Canada.....	<b>17700</b> Yes <input type="checkbox"/> 1
I was a deemed non-resident of Canada.....	<b>17700</b> Yes <input type="checkbox"/> 2
I was a deemed resident of Canada because I stayed in Canada for 183 days or more in 2019.....	<b>17700</b> Yes <input type="checkbox"/> 3
I was a deemed resident of Canada for other reasons.....	<b>17700</b> Yes <input type="checkbox"/> 4

**If you were a deemed resident of Canada in 2019, 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 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.

If you were a deemed resident of Canada in 2019, 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, and you need more information, go to the line number in the guide.

**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

Employment income (box 14 of all T4 slips)		10100		
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 or the applicable amount on your NR4-OAS slip)		11300	+	
CPP or QPP benefits (box 20 of the T4A(P) slip or the applicable amount on your NR4 slip)		11400	+	
Disability benefits included on line 11400 (box 16 of the T4A(P) slip or the applicable amount on your NR4 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 or the applicable amount on your NR4 slip)		11900	+	
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905			
Taxable amount of dividends (eligible <b>and</b> 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 (See line 12500 in the guide.)		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 or the applicable amount on your NR4 slip)		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 =

### Step 3 – Net income

Protected B when completed

Enter your <b>total income</b> from line 15000 from the previous page.		15000		
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600			
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700			
RRSP deduction (See Schedule 7 and <b>attach</b> receipts.)	20800	+		
Pooled registered pension plan (PRPP) <b>employer</b> 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 (box 44 of all T4 slips, and receipts)	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 deduction (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	+		•
Deduction for PPIP premiums on self-employment income (Complete Schedule 10.)	22300	+		•
Exploration and development expenses (Get and complete Form T1229.)	22400	+		
Other employment expense	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	=		▶ -
Line 15000 minus line 23300 (if negative, enter "0"). This is your <b>net income before adjustments</b> .	23400	=		
Social benefits repayment (If you reported income on line 11300, 11900, or 14600, see line 23500 in the guide.) Use the Worksheet for the return for line 23500.	23500	-		•
Line 23400 minus line 23500 (if negative, enter "0"). This is your <b>net income</b> .	23600	=		

### 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 <b>taxable income</b> .	26000	=		

# Step 5 – Federal tax (formerly Schedule 1)

Protected B when completed

## Part A – Federal non-refundable tax credits

Basic personal amount	claim \$12,069	30000			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	+		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 × \$ =	30500	+		7
Base CPP or QPP contributions: through employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		30800	+		• 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 (See line 31200 in the guide.)		31200	+		• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		31217	+		• 11
Provincial parental insurance plan (PPIP) premiums paid (amount from box 55 of all T4 slips)	(maximum \$402.39)	31205	+		• 12
PPIP premiums payable on employment income (Complete Schedule 10.)		31210	+		• 13
PPIP premiums payable on self-employment income (Complete Schedule 10.)		31215	+		• 14
Volunteer firefighters' amount		31220	+		15
Search and rescue volunteers' amount		31240	+		16
Canada employment amount (Enter \$1,222 or the total of your employment income you reported on lines 10100 and 10400, whichever is less.)		31260	+		17
Home buyers' amount		31270	+		18
Home accessibility expenses (Complete the Worksheet for the return.)	(maximum \$10,000)	31285	+		19
Adoption expenses		31300	+		20
Pension income amount (Complete the Worksheet for the return.)	(maximum \$2,000)	31400	+		21
Disability amount (for self) (Claim \$8,416 or if you were under 18 years of age, complete the Worksheet for the return.)		31600	+		22
Disability amount transferred from a dependant (Complete the Worksheet for the return.)		31800	+		23
Interest paid on your student loans (See Guide P105, Students and Income Tax.)		31900	+		24
Your tuition, education, and textbook amounts (Complete Schedule 11.)		32300	+		25
Tuition amounts transferred from a child		32400	+		26
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		32600	+		27
Medical expenses for <b>self, spouse or common-law partner, and your dependent children born in 2002 or later</b>	33099			28	
Enter \$2,352 or 3% of line 23600, whichever is less.	-			29	
Line 28 minus line 29 (if negative, enter "0")	=			30	
Allowable amount of medical expenses for <b>other dependants</b> (Complete the Worksheet for the return.)	33199	+		31	
Add lines 30 and 31.	=			▶ 33200	+
Add line 1 to 27, and line 32.				33500	=
Federal non-refundable tax credit rate			×		34
Multiply line 33 by line 34.				33800	=
Donations and gifts (Complete Schedule 9.)			+	34900	+
Add lines 35 and 36.					
Enter this amount on line 49 on the next page.					
<b>Total federal non-refundable tax credits</b>		35000	=		37

**Part B – Federal tax on taxable income**Enter your **taxable income** from line 26000.However, if you are electing under section 217, enter the amount from line 26000 or the amount from line 16 of Schedule A, **whichever amount is greater.**

Complete the appropriate column depending on the amount on line 38.	Line 38 is <b>\$47,630</b> or less	Line 38 is more than <b>\$47,630</b> but not more than <b>\$95,259</b>	Line 38 is more than <b>\$95,259</b> but not more than <b>\$147,667</b>	Line 38 is more than <b>\$147,667</b> but not more than <b>\$210,371</b>	Line 38 is more than <b>\$210,371</b>	
Enter the amount from line 38.						<b>39</b>
Line 39 minus line 40 (cannot be negative)	–	–	–	–	–	<b>40</b>
	=	=	=	=	=	<b>41</b>
	x	x	x	x	x	<b>42</b>
Multiply line 41 by line 42.	=	=	=	=	=	<b>43</b>
	+	+	+	+	+	<b>44</b>
Add lines 43 and 44.	=	=	=	=	=	<b>45</b>

**Part C – Net federal tax**

Enter the amount from line 45.

Federal tax on split income (Get and complete Form T1206.)	40424	+			<b>46</b>
Add lines 46 and 47.	40400	=			<b>48</b>

If you are a **deemed resident of Canada**, enter the amount from line 37. If you are a **non-resident of Canada**, or a **non-resident of Canada electing under section 217**, complete Schedule A and Schedule B to determine the amount to enter.

Federal dividend tax credit (See line 40425 in the guide.)	35000	+			<b>49</b>
Minimum tax carryover (Get and complete Form T691.)	40425	+			<b>50</b>
Add lines 49, 50, and 51.	40427	+			<b>51</b>
		=			<b>52</b>
Line 48 minus line 52 (if negative, enter "0")					<b>53</b>
Surtax for non-residents and deemed residents of Canada: calculate 48% of the amount on line 53.					<b>54</b>
Add line 53 and line 54.					<b>55</b>
Federal foreign tax credit (Get and complete Form T2209.)				40500	<b>56</b>
Line 55 minus line 56 (if negative, enter "0")					<b>57</b>

Total federal political contributions  
(**Attach** receipts.)

Federal political contribution tax credit (Complete the Worksheet for the return.)	40900		58		
Investment tax credit (Get and complete Form T2038(IND).)	(maximum \$650) 41000	+			<b>59</b>
	41200	+			<b>60</b>

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	+				<b>61</b>
Add lines 59, 60, and 61.				41600	=				<b>62</b>

Line 57 minus line 62 (if negative, enter "0").

Section 217 tax adjustment: if you are electing under section 217, you may have to calculate the amount for line 41450 by completing Part 2 of Schedule C. See line 41450 in the guide.

Line 63 minus line 64									<b>63</b>
Canada workers benefit advance payments received (box 10 of the RC210 slip)				41500	+				<b>64</b>
Special taxes (See line 41800 in the guide.)				41800	+				<b>65</b>
Add lines 65, 66, and 67.									<b>66</b>

Add lines 65, 66, and 67.

Enter this amount on line 42000 on the next page.

**Net federal tax** 42000 = **68**

**Step 6 – Provincial or territorial tax**

Get and complete Form T2203, Provincial and Territorial Taxes for 2019, Multiple Jurisdictions, to calculate your provincial or territorial tax, if applicable. If you are electing under section 217, complete and attach Schedule A, Statement of World Income, to determine the amount to enter on line 38 of Step 5.

**Step 7 – Refund or balance owing**

Net federal tax: Amount from line 68 from the previous page	42000		
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	42100	+	
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	42120	+	
Social benefits repayment (amount from line 23500)	42200	+	
<b>Provincial or territorial tax</b> (Get and complete Form T2203.)	42800	+	
Add lines 42000, 42100, 42120, 42200, and 42800.	This is your <b>total payable.</b>		<b>43500</b> =
Total income tax deducted (amounts from all Canadian slips)	43700		•
Tax transfer for residents of Quebec	43800	-	•
Line 43700 minus line 43800	=	▶	43900
Refundable Quebec abatement (16.5% of the amount on line 53 from the previous page)	44000	+	•
CPP overpayment (See line 30800 in the guide.)	44800	+	•
Employment insurance overpayment (See line 45000 in the guide.)	45000		• A
Amount on line 13 from page 5.	-		B
Net employment insurance overpayment Line A minus line B (if negative, enter "0")	=	▶	45100
Refundable medical expense supplement (Complete the Worksheet for the return.)	45200	+	•
Canada workers benefit (CWB) (Complete Schedule 6.)	45300	+	•
Refund of investment tax credit (Get and complete Form T2038(IND).)	45400	+	•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+	•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	45700	+	•
Eligible educator school supply tax credit			
Supplies expenses (maximum \$1,000)	46800	x 15% =	46900
Tax paid by instalments	47600	+	•
Add lines 43900, 44000, 44800, 45100 to 45700, 46900, and 47600.	These are your <b>total credits.</b>		48200 =
Line 43500 minus line 48200	This is your <b>refund or balance owing.</b>		<input type="text"/>

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.	
<b>Refund 48400</b>	<b>Balance owing 48500</b>

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

**Direct deposit – Enrol or update**

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **46000** (5 digits)      Institution number **46100** (3 digits)      Account number **46200** (maximum 12 digits)

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: \_\_\_\_\_

Date: \_\_\_\_\_

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

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

**48900** EFILE number (if applicable): \_\_\_\_\_

Name of tax professional: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have 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](http://canada.ca/cra-info-source).

**Do not use this area.**

<b>48700</b> <input type="checkbox"/>	<b>48800</b> <input type="checkbox"/>	_____	_____	• <b>48600</b> _____ •
		_____	_____	<input type="checkbox"/> _____