



Canada Revenue
Agency

Agence du revenu
du Canada

Electronic Filers Manual

Chapter 1

Preparing Electronic Records

2019 Income Tax and Benefit Returns

**Ce document est
disponible en français**

Table of contents

	Page
Introduction	3
Information for tax preparers	4
Support	4
Processing returns	5
Election documentation	6
Identification and other information	7
Identification	7
Email address	8
Information about your residence	8
Information about you	8
Is this return for a deceased person?	9
Marital status	9
Information about your spouse or common-law partner	9
Residency information for tax administration agreements	10
Telephone number	10
Tax return specifications	11
Canadian Indians	18
Information for tax preparers and software developers	21
Exclusions from electronic filing	21
Appendix A – Provincial and territorial alpha characters	23
Appendix B – Valid characters	24
Appendix C – Treasury Board of Canada addressing standard	25
Appendix D – Street type codes	26
Appendix E – Lines that can be negative	28
Appendix F – Summary of supporting lines	30
Appendix G – All valid line numbers	34
Appendix G1 – Line numbers used on EFILE records	34
Appendix G2 – Line numbers used on SFD records	60
Appendix H – Working beneficiaries with pensionable employment earnings	65
Appendix I – Spouse’s or common-law partner’s capital gain from mortgage foreclosures and conditional sales repossessions	66
Appendix J – Net self-employment income (loss) adjustment amount	69
Appendix K – Non-refundable tax credits for newcomers	71
Example A1 – Allowing non-refundable tax credits in full	72
Example B1 – Prorating the basic personal amount	72
Example B2 – Prorating the age amount	73
Example B3 – Prorating the spouse or common-law partner amount	73

Introduction

Electronic filing (EFILE) for income tax return is limited to the current plus three prior tax years. It is an automated service that permits those who prepare tax returns on behalf of others to electronically file them to the Canada Revenue Agency (CRA). You must use a software product certified for EFILE to transmit the returns using a web service. You will receive a “real-time” acknowledgement, which means a confirmation number is provided almost instantly using the same web service.

The purpose of this chapter is to provide supplementary information for tax preparers and software developers for the completion of the electronic return and the correction of errors. This chapter does not replace or contain information that is in the Federal Income Tax Guide, other supplementary guides or other CRA publications.

Ensure the return contains all the required information before it is transmitted. If we have accepted and processed your client’s tax return, you may be able to retransmit an online adjustment. Go to canada.ca/guide-refile for more information. Also, your client can use the “Change my return” option from My Account at canada.ca/my-cra-account. Alternatively, you may change your client’s return if you have a level 2 authorization on your client’s account. Go to canada.ca/cra-represent-a-client for more information.

Information for tax preparers

Support

If you receive an error message after you transmit a return, consult Chapter 2 of the Electronic Filers Manual. If you have questions regarding the error messages or any problems regarding the authentication for EFILE numbers and passwords, the EFILE Helpdesk is available for assistance. Please make every attempt to contact your designated Helpdesk. You may read the following webpages for more information:

1. EFILE certified software for the 2020 EFILE program
canada.ca/cra-efile-software
2. Mandatory electronic filing for tax preparers
canada.ca/taxes-mandatory-electronic-filing
3. EFILE for electronic filers – File returns
canada.ca/cra-efile-file-returns
4. EFILE for electronic filers – Eligibility
canada.ca/cra-efile-eligibility
5. Form T183
canada.ca/cra-form-t183
6. Information for discounters
canada.ca/taxes-discounters
7. About Auto-fill my return
canada.ca/auto-fill-my-return

Processing returns

Electronic returns

Subsection 150.1(3) of the Income Tax Act states: “For the purposes of section 150, where a return of income of a taxpayer for a taxation year is filed by way of electronic filing, it shall be deemed to be a return of income filed with the Minister in prescribed form on the day the Minister acknowledges acceptance of it.”

For an electronic record to be deemed a return of income filed with the Minister in prescribed form, a confirmation number must be generated by EFILE.

Form T7DR(A), Electronic Filing Remittance Form

As of the 2017 filing season, the Form T7DR(A) is no longer available in paper format. Certified software will have the capability to provide a link to an electronic version of the T7D(A) remittance form.

If not included in the software, you can call **1-800-959-8281** for instructions to download a fillable PDF form. Each electronic T7D(A) form:

- is personalized
- contains a QR code, allowing your client to pay in person at their Canadian financial institution or at any Canada Post outlet across Canada
- contains validations to ensure information is accurate
- is easy to use and take less than a minute to complete

Near real-time processing

The CRA begins processing tax returns (2016, 2017, 2018 and 2019 tax years) on February 24, 2020. The majority of accepted EFILE returns are processed shortly after being filed in near real time. Notices of assessment delivered electronically will be available within 24 hours. Paper notices of assessment will be issued via a batch cycle process. The first notice of assessment date will be in early March 2020.

Payment of balance owing

Inform clients that payment of any balance owing on the 2019 tax return is due by April 30, 2020. Clients who file early may send the CRA a post-dated payment for as late as April 30, 2020. Compound daily interest is charged on any outstanding balance from May 1, 2020 until it is paid in full. Inform clients that if they cannot pay in full upon filing their return, they may go to **canada.ca/cra-collections** for additional information.

Go to **canada.ca/guide-taxes-payments** for information on the different types of payment methods.

Refund enquiries

Do not direct your client’s refund enquiries to the EFILE Helpdesks. Instead, your client should call **1-800-959-8281**. Go to **canada.ca/cra-individual-income-tax-enquiries-line** for the hours of telephone service. Advise your client that the CRA enquiries officers can only check the status of the refund 4 weeks after the electronic return has been accepted by the Agency for processing. You must inform your client accordingly if a delay is encountered in the submission of the EFILE return. Your clients can also visit My Account to get information about the status of their current year refund.

Election documentation

For ease of discussion in this part, all elections, designations, agreements, waivers, and special elective returns are referred to as “elections.”

The Income Tax Act provides for various elections to be made. Some are made on authorized CRA forms. Others are made by providing specific information in a letter or note.

All elections, including the supporting documentation, must be submitted to the CRA in writing, unless otherwise indicated. In order for an election to be considered valid, it must be submitted by the due date established in the Act.

Paper documentation in support of elections should be sent to the tax centre that services the area in which the client lives except for Form T1135, Foreign Income Verification Statement, which is to be sent to the tax centre indicated on the form. If the return is successfully transmitted by EFILE, a paper copy of the form is not required to be sent to the tax centre.

When submitting this documentation:

- Clearly state the client’s full name, address, and social insurance number (SIN) on all the election forms and letters.
- Clearly indicate in the covering letter that this documentation is submitted in support of the client’s electronically filed return.

All other documentation used to prepare the return, excluding elections as indicated, is to be retained and sent to the CRA only if requested.

Identification and other information

The CRA no longer sends an identification mail-out label which reflects information contained in the CRA's records. Confirm with your clients their personal information, including their current address, before entering it on the EFILE return.

The following information is found on page 1 and page 8 of the Income Tax and Benefit Return. Refer to Appendices A, B, C and D for specifications.

Identification

Name

The client's first and/or last name must agree with the information on the CRA's records. If the information you entered was correct, indicate that a name change is required.

Ensure that the name, the SIN and date of birth entered belong to the client for whom you are preparing the return. Non acceptance often results because spousal identification information is entered on the client's return.

When entering the client's name:

- All names must begin and end with an alpha character.
- Do not key titles in the taxpayer's name (e.g., Ms, Rev, Dr).
- Where there is a suffix after the taxpayer's name, leave one space between the surname and the suffix.
- For hyphenated names, do not leave a space, (e.g., Jones-Smith).
- Where the taxpayer has multiple first names (e.g., Mary Lou), leave a space between the names.
- If the client is an Inuit who uses a number at the beginning of his or her name, key the number on the "care of" line.
- For deceased clients, do not include "The estate of the late" in the client's first name.

"Care of" line

Do not enter the "care of" information in the client's address lines and do not make an entry on this line unless it is to be used in the client's mailing address. Entries on this line will be printed on the client's notice of assessment. Begin and end the entry with an alpha or numeric character.

When making an entry on the "care of" line, do not include "C/O," "c/o," or "care of."

Address

The alternative address authorization for EFILE has been eliminated for 2016 and subsequent years.

All address fields must begin and end with an alpha or numeric character. Failure to comply with the specifications may result in a processing delay.

For discounted returns, enter the client's address. The CRA will direct the notice of assessment and the refund to the discounter based on the address associated with the discounter code.

For pre-bankruptcy returns, do not enter the trustee's address. It is the client's address that must be entered.

Street

Begin and end the entry with an alpha or numeric character. When an address contains a fractions, for example, 45½, key as 45 1/2. Leave only one space to separate numbers and words (for example, 75 3 Garden St).

City

The entry for the name of the city is validated against the CRA's city database index. The only allowable combination of special characters in the city name is a period followed by a hyphen.

Postal code

The postal code must be in ANANAN format and it must be valid for the city and the province or territory of residence entered.

Email address

By providing an email address, the client is registering to receive email notifications from the CRA. Refer to the Federal Income Tax Guide for the terms of use.

Information about your residence**Province or territory of residence**

Where the client's mailing address is in a province or territory different from the province or territory of residence on December 31 of the tax year, the client is still eligible for EFILE.

Enter the client's province or territory where the client lives now if it is different from their mailing address.

Province or territory of self-employment

The entries for the province or territory of residence and of self-employment must be the same or the client is not eligible to EFILE, unless a Form T2203, Provincial and Territorial Taxes – Multiple Jurisdictions, is being filed.

Date of entry

Enter the client's immigration date. The year must be the same as the year of the tax return.

Date of departure

Taxpayers who emigrated from Canada in the year are not eligible for EFILE.

Information about you**Social insurance number (SIN)**

Ensure that the name, the SIN and date of birth entered belong to the client for whom you are preparing the return. Non acceptance often results because spousal identification information is entered on the client's return.

Date of birth

The date of birth is one of the entries used to ensure that the correct master record is accessed for processing the return. If you are preparing a tax return for a client who has previously filed, you should refer to the client's previous notice of assessment to determine if it contained notification concerning a discrepancy in the date of birth.

Changes to the date of birth cannot be made through EFILE. Where a change is required, the client should contact their local tax services office.

Language of correspondence

Enter the client's choice of official language when corresponding with the CRA.

Is this return for a deceased person?**Date of death**

Enter your client's date of death. Valid entries are within (or subsequent to) the current tax year.

Marital status

Enter the client's marital status on December 31 of the tax year.

Information about your spouse or common-law partner**Spouse's or common-law partner's SIN**

Ensure that the client's SIN has not been entered as the spouse's or common-law partner's SIN.

Spouse's or common-law partner's name

The CRA uses only the first 4 characters entered for the spouse's or common-law partner's given name. A period is valid with the exception of the first character.

Spouse's or common-law partner's net income

Enter the spouse's or common-law partner's net income.

Spouse's or common-law partner's universal child care benefit (UCCB)

The spouse or common-law partner who has the lower net income (whether a return would be filed or not) must report the UCCB income. Enter the amount of UCCB benefits and/or any UCCB repayment reported by the spouse or common-law partner with the lower net income.

Residency information for tax administration agreements

Yukon First Nation identification numbers

The acceptable entries for clients living on the Settlement Land of a self-government Yukon First Nation on December 31 of the tax year are:

- 11001 = Carcross/Tagish
- 11002 = Champagne and Aishihik
- 11003 = Kluane
- 11004 = Kwanlin Dun
- 11006 = Little Salmon/Carmacks
- 11007 = Nacho Nyak Dun
- 11009 = Selkirk
- 11010 = Ta'an Kwāch'ān
- 11011 = Teslin Tlingit
- 11012 = Tr'ondëk Hwëch'in
- 11013 = Vuntut Gwitchin

Telephone number

On page 8 of the return, enter the three digits of the area code followed by the telephone number. Do not key spaces or dashes. Always enter the client's telephone number on discounted returns.

Tax return specifications

This part contains specific instructions as they relate to the preparation of the electronic return. Most of the information you may require to complete the return is contained in the Federal Income Tax Guide and other supplementary guides.

Commencing with the 2019 tax return, keying fields on the return and on all federal, provincial and territorial schedules and forms will be renumbered. Existing line numbers in three or four digits will be changed to five digits. Lines in the 1000, 7000, 8000 and 9000 ranges are not affected. Approximately 135 line numbers are currently out of sequence and will be re-sequenced. Appendices E, F, and G1 will show the line number for both the 2019 current tax year and the 2018 prior tax year.

Canada Pension Plan/Quebec Pension Plan (CPP/QPP) contributions

When making an entry for the CPP/QPP pensionable earnings, do not reduce by the basic CPP/QPP exemption.

Where the client is electing to pay additional CPP contributions (Form CPT20, Election to Pay Canada Pension Plan Contributions), enter the amount of the elective income not shown on a T4 slip on line 50373, and the election amounts related to under-deducted T4 contributions on line 50399.

Communal organizations

Indicate if the client is a member of a communal organization. The software should build line 9905 with an entry of 1. These clients are not eligible to contribute to a registered retirement savings plan (RRSP). An entry on line 9905 will prevent the CRA from providing RRSP deduction limit statements to them.

Self-employed income allocated to members of a communal organization is considered working income for the purposes of the Canada workers benefit (CWB). Such income as reported on lines 13500 to 14300 will be included in the calculation of the CWB on Schedule 6.

Direct deposit requests

By providing banking information, the client authorizes the Receiver General to deposit in the bank account designated any amounts payable by the CRA. This authorization replaces all previous authorizations on file. The client must contact the CRA in order to stop the service.

Starting direct deposit for the tax refund only for pre-bankruptcy returns is not allowed.

Starting direct deposit for deceased clients is not allowed.

Discounted returns

Ensure the amounts entered on lines 65050, 65070 and 65090 on the Form RC71, Statement of Discounting Transaction, are correct. Do not submit the form to the CRA unless requested.

Elections indicator

Indicate if the client is making an election, designation, agreement, waiver, or special elective return at the time of filing the tax return. The software should build line 9906 with an entry of 1. An entry on this line does not constitute an election; it is designed only to inform the CRA that an election, a letter or note containing the required information is being submitted in paper format.

Do not indicate an election which is not required to be made at the time of filing the return. These elections will have to be submitted in accordance with the provisions of the Act.

Foreign business income

If foreign business income is from box 24 of a T3 slip, Statement of Trust Income Allocations and Designations, the amount must be reported on lines 13499 and 13500 of the tax return. A selected financial data (SFD) statement type 02 must be completed. Complete the lines in the identification area of the SFD as follows:

- Your name and business name – Enter taxpayer’s name.
- Business address (including city, province or territory and postal code) – Enter taxpayer’s address of residence on the tax return.
- Fiscal period – From January 1 to December 31 (or to the date of death) of the tax year.
- Industry code – Enter 526912.
- Lines 8000, 8299, 8519, 9369 and 9946 – Enter the amount from box 24 of the T3 slip.

Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election

Working beneficiaries aged 65 to 70 who elected to opt out of contributing to the CPP or are revoking a prior election should submit the completed Form CPT30 to their employer and send a copy to the CRA. The election/revocation will apply to all income from pensionable employment, including self-employment earnings. Send the original completed form to the Winnipeg Tax Centre using the address shown on the back of the form. Individuals with self-employed income only should not use Form CPT30 when they want to revoke a previous election. Instead, they should indicate the revocation effective date on Schedule 8 when they file their tax return.

Paragraph 19(d) of the Canada Pension Plan Act requires that the CPP basic exemption be calculated differently in the year an individual commences receiving CPP retirement benefits. Individuals can commence receiving CPP retirement benefits at age 60. This provision is intended to protect an individual’s entitlement to the survivor, child and death benefits, based on pre-retirement earnings. The provision under paragraph 19(d) does not apply to the Quebec Pension Plan.

Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments

The Canada Pension Plan (CPP) Act 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.

Since 2013, the CPP and the QPP have different base contribution rates. The CRA must be able to calculate the CPP and/or QPP contributions separately using the applicable rate(s). Complete the Form RC381 if one of the following situations applies:

- Your client earned employment income in the province of Quebec in 2019 and they were a resident of a province or territory other than Quebec on December 31 of the tax year. If this is the case, complete Part 2 and Part 3. If your client was 65 to 70 years of age, read Part 1. If your client was self-employed and/or had other earnings on which they want to elect to pay CPP contributions, also complete Part 4.
- Your client earned employment income in a province or territory other than Quebec in 2019 and they were a resident of Quebec on December 31 of the tax year. If this is the case, complete Part 2 and Part 3. If they were also self-employed and/or had income on which they want to make optional contributions, also complete Part 5.

If these situations do not apply, complete Schedule 8, Canada Pension Plan Contributions and Overpayment, or Schedule 8, Quebec Pension Plan Contributions, whichever applies.

The CRA will use the information you provided on the Form RC381 to determine the portion of the yearly basic exemption, and the maximum contributory earnings, that will be applied to the CPP and the portion that will be applied to the QPP.

Form T1A, Request for Loss Carryback

Where a carryback of a current year loss under sections 111 and 41 of the Income Tax Act is requested, a reassessment to the applicable year will be processed and a notice of reassessment will be issued when the adjustment is complete. The CRA's goal is to issue a reassessment notice within an average of 8 weeks. For electronic returns, the Form T1A does not have to be submitted to the CRA.

Instalments

Ensure the instalment payments that the client remitted to the CRA are included on line 47600. Do not include instalment payments as tax deducted at source.

Investment tax credit

Where a carryback of an investment tax credit is requested, a reassessment to the applicable year will be processed and a notice of reassessment will be issued when the adjustment is complete. The CRA's goal is to issue a reassessment notice within an average of 8 weeks.

Manitoba tax credits

If a client who is married or living common-law is entitled to a claim based on entries made on the Form MB479, but no claim is being made because the spouse or common-law partner is making the claim, ensure your tax preparation software does not permit the transfer of the lines from the Form MB479.

If there is an entry for the spouse's or common-law partner's net income and there is a claim for the spouse or common-law partner amount, line 60900 for the personal tax credit is required even where the calculated Manitoba personal tax credit is zero.

When claiming the Manitoba personal tax credit and/or the education property tax credit, and the client received social assistance from the province of Manitoba in the tax year, enter the percentage of social assistance received from box 14 on the T5007 slip.

Where the client did not receive social assistance benefits from the province of Manitoba, enter 100 on line 61255. If social assistance was received for the entire year, enter 101 on line 61255.

Newcomers to Canada

To calculate whether to claim the full or prorated non-refundable tax credits, indicate in Canadian dollars if the client has any Canadian sourced non-resident income, excluding the income subject to Part XIII tax, and/or any Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income. The software should build line 52920 and line 52930 respectively with these income. Go to **canada.ca/cra-non-residents-canada** for more information. Refer to Appendix K for the proration calculations.

For the following income, report only the income earned in Canada:

- Line 11300 – Old age security pension
- Line 11400 – CPP or QPP benefits
- Line 11500 – Other pensions or superannuation
- Line 11900 – Employment insurance (EI) and other benefits
- Line 12600 – Rental income (or loss)
- Line 12900 – RRSP income

Newcomers who must file or report the following are not eligible to file electronically:

- Schedule A, Statement of World Income – Non-Residents of Canada
- Schedule B, Allowable Amount of Non-Refundable Tax Credits – Non-Resident of Canada
- Schedule C, Electing Under Section 217 of the Income Tax Act – Non-Resident of Canada
- Income from the following information slips:
 - NR4, Statement of amounts paid or credited to non-residents of Canada
 - T4A-NR, Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada
 - NR-OAS, Statement of Old Age Security Pension Paid or Credited to Non-Residents of Canada
- Section 116 – Disposition of taxable Canadian property by non-residents of Canada
- Form T1159, Income Tax Return for Electing Under Section 216
- Form T1136, Old Age Security Return of Income

No income

Indicate when the client has no income to report, that is, no entry on any line from 10100 to 15000. The software should build line 9915 with an entry of 1.

Patronage allowances

Where the client received non-taxable patronage allocations on which income tax was withheld, claim the tax deducted on line 43700. Indicate the income on which this tax was deducted. The software should build line 53450 with this income amount.

Placement agency

If a self-employed worker, engaged by a placement agency, received a T4 slip with CPP/QPP and EI premiums deducted, with code 11 in box 29, and no entry in box 14, update as follows:

If boxes 26 and 28 are blank, update the pensionable CPP earnings (line 50339) and/or the pensionable QPP earnings (line 50329) with the lesser of:

- The gross self-employment income reported in respect of that T4 slip; or
- The maximum CPP/QPP pensionable earnings for the year.

If boxes 24 and 28 are blank, update the EI insurable earnings (line 54780) with the lesser of:

- The gross self-employment income reported in respect of that T4 slip; or
- The maximum EI insurable earnings for the year.

The software should build line 53470 with the amount of the T4 placement agency income reported on the self-employment lines.

If T4 placement agency income is the only income reported on the self-employment lines, enter 1 on line 50371 on the Schedule 8 or the Form RC381.

Pre-bankruptcy returns

All income reported and deductions claimed are from January 1 to the day before the date of bankruptcy.

The number of months used in the “2019 enrolment information” section on the Schedule 11, Federal Tuition, Education, and Textbook Amounts, cannot exceed the number of months up to and including the month the client became bankrupt.

Line 32600 (federal amounts transferred from your spouse or common-law partner) is prorated based on the number of days from January 1 to the day before the date of bankruptcy. Do not prorate the lines on the Schedule 2 (lines 35200, 35300, 35500, 35700, 36000, 36100).

The following claims are not allowed on a pre-bankruptcy return:

- Lines 12900, 24600 and/or 24620 – Home Buyers’ Plan (HBP) and/or Lifelong Learning Plan (LLP) repayment
- Line 44800 – CPP overpayment
- Line 45000 – EI overpayment
- Line 45200 – Refundable medical expense supplement
- Line 45300 – Canada workers benefit (CWB)
- Line 41500 – CWB advance payment received on the RC210 slip
- Line 48800 – Refund transfer to the instalment account for the following year

Refund transfer

Indicate if the client wants to transfer the refund to the next year’s instalment account. The software should build line 48800 with an entry of 1. In this instance, a request for direct deposit of the refund is not permitted.

Rental income

If more than one rental property is covered by the SFD record, enter the address and postal code of the property that generated the highest gross rental income.

Restricted farm loss

If the chief source of income is neither from farming nor from a combination of farming and some other source of income, you can only deduct a portion of the farm loss for the year. The portion of the loss that you cannot deduct becomes a restricted farm loss. The restricted farm loss limit is \$17,500 annually. This means that if your net farm loss is \$32,500 or more, you can deduct \$17,500 from the other income. The software should build line 54950 with the total farming loss. For more information, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

Selected financial data (SFD) records

Complete a SFD record using the applicable type when the client is reporting any of the following:

- SFD type 01 – Form T776, Statement of Real Estate Rentals
- SFD type 02 – Form T2125, Statement of Business or Professional Activities (business and commissions)
- SFD type 03 – Form T2125, Statement of Business or Professional Activities (professional)
- SFD type 04 – Form T2121, Statement of Fishing Activities
- SFD type 05 – Form T2042, Statement of Farming Activities
- SFD type 06 – AgriStability and AgriInvest programs (Form T1163 and Form T1273)
- SFD type 07 – Form T777, Statement of Employment Expenses
- SFD type 08 – Form TL2, Claim for Meals and Lodging Expenses
- SFD type 09 – AgriStability and AgriInvest programs (pages 1 and 7 of Form T1273)

- SFD type 11 – Form T2091(IND), Designation of a Property as a Principal Residence by an Individual
- SFD type 12 – Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual

Note also the following:

- A separate SFD record is to be completed for each source of income or expenses or for each property disposed.
- SFD type 06 is to record the information from the Form T1163 and from pages 1 to 5 of the Form T1273. The supplementary information on page 7 of the Form T1273 is recorded as SFD type 09.
- There must be one SFD type 06 for every SFD type 09 and they count as two different SFDs.
- A client reporting more than 80 lines in the free format area of SFD types 01 to 08 is not eligible to EFILE. Refer to Exclusions from electronic filing for the maximum occurrences allowed for SFD type 09.
- A client reporting more than six SFD records is not eligible to EFILE.
- A SFD using the appropriate type 01, 02, 03, 04, or 05 is required for a client who is an active partner or is reporting rental, fishing or farming income (or loss) from a T5013 slip. There is no requirement to capture the address information from a T5013 slip.

Spouse's or common-law partner's net income

The spouse's or common-law partner's net income is captured in the "Identification" area on page 1 of the return. This income will be used in the calculations for non-refundable and refundable tax credits, and provincial or territorial tax and credits. This information will also be used to calculate the GST/HST credit. Where the marital status is married or living common-law, indicate if the net income is zero or negative. The software should build line 9918 with an entry of 1.

If your client is a newcomer to Canada, indicate the spouse's or common-law partner's net income earned during the period the client was living in Canada and the net income earned during the period the client was living outside Canada. The software should build line 52630 and line 52670 respectively with the income amount. Also indicate if either amount is zero or negative. The software should build the line with an entry of 1 for processing purposes.

Tax deducted

If your client resides outside the province of Quebec and was employed in the province of Quebec, indicate the income and tax deducted on the relevé 1 (information slip from the province of Quebec).

When there is an election to split pension income on the Form T1032, include the amount of income from the Quebec information slips that are in the client's name, regardless if a portion has been transferred to the spouse or common-law partner on line 21000. Likewise, where Quebec tax deductions are included on line 68050, only include the amount if the slips are in the client's name.

The software should build line 53490 with the Quebec tax deducted and line 53500 with the income on which the Quebec tax was withheld.

Tax deducted transfer

Line 43800 is applicable only for residents of Quebec who were employed outside the province of Quebec in the tax year. Do not include tax deductions withheld on CPP/QPP and/or EI benefits.

Tax preparer code

When the return was prepared by a tax professional, indicate whether a fee was charged. The software should build line 49000 with an entry of 1 if a fee was charged, and with an entry of 2 if no fee was charged.

Volunteer program

Indicate if the return was completed under the Community Volunteer Income Tax Program. The software should build line 48700 with an entry of 1.

Wage-loss replacement plans

Indicate if an amount of premiums paid to a wage-loss replacement plan has been used to reduce the benefits reported. Report only the amount of the net benefits on line 10400. Enter the contributions made to a wage-loss replacement plan on line 10130.

The software should build line 9916 with the amount of premiums used to reduce the benefits reported on line 10400.

Canadian Indians

Status Indians are subject to the same tax rules as other Canadian residents unless their income is eligible for tax exemption under section 87 of the Indian Act. The exemption applies to the income that is earned on a reserve or that is considered to be earned on a reserve, as well as to goods bought on, or delivered to, a reserve. However, a member of a First Nations group that has negotiated a self-governing or tax agreement with the Government of Canada may not qualify for the exemption under section 87 of the Indian Act. To find out, contact the First Nations government.

Indicate on the return if the client has any income that is exempt under the Indian Act. If yes, complete Form T90, Income Exempt under the Indian Act. The Canada Revenue Agency (CRA) uses information provided on the form to calculate the Canada training credit limit for the 2020 tax year, and if applicable, the Canada workers benefit for the 2019 tax year.

See below for some examples of exempt income that a status Indian may receive.

Employment income

Non-taxable salary or wages paid to status Indians are indicated on a T4 slip as follows, if the total employment income is exempt. For working income calculation purposes, the non-taxable earnings from box 71 should be reported on line 1 of Form T90 and be included on line 10000 (Working income exempt under the Indian Act).

Application for coverage under the CPP (Form CPT124):

- Box 14 should be blank. In the “Other information” area on the T4 slip, box 71 should indicate the amount of the non-taxable earnings for a status Indian employee.
- Indicate the non-taxable earnings from box 71 that is included in box 14. The software should build line 53470 with this amount.
- Update line 50329 (QPP pensionable earnings where the province of employment is Quebec) and/or line 50339 (CPP pensionable earnings where the province of employment is other than Quebec) with the amount indicated in box 26 (maximum of \$57,400 per slip).

No application for coverage under the CPP:

- Box 14 should be blank. In the “Other information” area on the T4 slip, box 71 should indicate the amount of the non-taxable earnings for a status Indian employee.
- Indicate the non-taxable earnings from box 71 that is included in box 14. The software should build line 53470 with this amount.

Indicate if the client has only exempt T4 income and no other income to report (no entries are being made on lines 10100 to 15000). The software should build line 9915 with an entry of 1.

If the client has exempt T4 income and also other income to report (entries are being made on lines 10400 to 15000), the software should build line 53470 with the non-taxable earnings from box 71.

Do not claim any deductions withheld for registered pension plan contributions, union or professional dues and/or other employment expenses on the non-taxable earnings. Where CPP/QPP contributions and/or EI premiums were withheld, update the appropriate lines.

Self-employment income

Tax-exempt self-employed income is reported in box 88 of the T4 slip. For working income calculation purposes, the exempt net self-employment income (excluding losses) should be reported on line 3 of Form T90 and be included on line 10000 (Working income exempt under the Indian Act).

Where the total self-employment income is exempt, do not make any entry on the self-employment lines and do not prepare any SFD records.

Where the client is electing to pay additional CPP contributions on the self-employment income not shown on a T4 slip (Form CPT20), enter the exempt net self-employment income on line 50373 on the Schedule 8 or Form RC381.

Employment insurance, provincial parental insurance plan, and other benefits (including EI and Quebec maternity and parental benefits)

These benefits are reported on a T4E slip, as follows:

- Total benefits paid (box 14)
- Tax-exempt benefits (box 18, included in box 14)
- EI maternity and parental benefits (not identified on the T4E slip)
- Income tax deducted (box 22)
- Provincial parental insurance plan (PPIP) benefits (box 36, included in box 14)

Report these amounts on the Form T90 and/or on the return as follows:

- Box 14 minus box 18 – Line 11900 on the return
- Box 18 – Line 7 on the Form T90
- EI maternity and paternal benefits and PPIP benefits exempt under the Indian Act – Line 8/line 10019 on Form T90
- EI maternity and paternal benefits and PPIP benefits (taxable portion) – Line 11905 on the return
- Box 22 – Line 43700 on the return

Where tax was withheld on the income (box 22 on the T4E slip and line 43700 on the return), the software should build line 53450 with the income on which the tax was withheld.

CPP/QPP benefits

Enter the amount of benefits from box 20 of the T4A(P) slip on line 11400 on the return. Enter the tax-exempt portion on line 23200 of the return and on line 5 of Form T90.

Training allowances

The amount of training allowances received that is tax-exempt should not be included as income on the return. However, for working income calculation purposes, include the tax-exempt training allowances that would have otherwise been reported on line 10400 of the return on line 2 of the Form T90.

Other types of exempt income and tax deducted at source on exempt income

Indicate any other types of exempt income not received from a T4 slip or not mentioned above on the appropriate lines on the Form T90. Indicate any tax withheld on the income and the software should build line 53450 with the income on which the tax was withheld.

Not all exempt income reported should be included on line 23200, Other deductions.

Pooled registered pension plans

Complete Form RC383 to allow the CRA to calculate and track your client's non-deductible pooled registered pension plans (PRPP) room and non-deductible PRPP contributions on tax-exempt earned income. Enter the total amount of tax-exempt employment earnings on line 58750. Enter the total tax-exempt self-employment earnings and other tax-exempt earned income on line 58810.

Gross tax-exempt employment earnings are reported in box 71 of the T4 slip, and gross tax-exempt self-employment earnings are reported in box 88 of the T4 slip. Your client may have other tax-exempt earned income not included on an information slip.

Contributions to a PRPP from tax-exempt income are not deductible on the taxpayer's return; however, they can be used as a repayment under the HBP or the LLP.

Canada workers benefit

Complete Form T90 to report income that is tax-exempt under the Indian Act. The information provided may be used to calculate the Canada workers benefit (CWB) for the tax year. Indicate on line 38105 on the Schedule 6 whether your client chooses to include the tax-exempt income in calculating the CWB.

If your client has an eligible spouse for CWB purposes, include on line 38109 the eligible spouse's tax-exempt part of all income earned or received on a reserve less the deductions related to that income or an allowance received as an emergency volunteer.

Line 38107 should include the eligible spouse's tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer.

Canada training credit limit

Subsection 122.91(2) of the Income Tax Act will introduce the Canada training credit limit (CTCL) effective for the 2019 and subsequent tax years and a new refundable tax credit called the Canada training credit (CTC) effective for the 2020 and subsequent tax years. Eligible individuals will be able to accumulate \$250 each year in the calculation of their CTCL, up to a maximum of \$5,000 over their lifetime. The annual accumulation of the \$250 amount will start in 2019 based on eligibility determined using information from the Form T90 and the tax return filed for the 2019 tax year. See the explanation in the Federal Income Tax Guide for more information.

Information for tax preparers and software developers

Exclusions from electronic filing

Electronic filing (EFILE) is only available for a tax return for the current and three prior tax years. While most taxpayers will qualify to have their returns filed using EFILE, certain situations may still exclude a taxpayer from EFILE for these years. Please refer to the following criteria. Go to canada.ca/cra-e-file-file-returns and select “Exclusions” for a full list of exclusions.

1. Foreign workers employed in Canada under the Seasonal Agricultural Workers Program who are non-residents or deemed non-residents. Refer to the guide **RC4004, Seasonal Agricultural Workers Program**.
2. The taxpayer is a deemed resident (not subject to provincial or territorial tax).
3. The taxpayer died prior to the current tax year. Early filed and elective deceased returns also remain as exclusions.
4. The taxpayer’s social insurance number (SIN) begins with a zero. Only newcomers to Canada with a SIN starting with a zero are eligible to use EFILE.
5. When the taxpayer is coded bankrupt according to the Canada Revenue Agency’s records, the tax return for the year immediately prior to the year of bankruptcy is an exclusion and must be filed by the trustee in bankruptcy (if not previously filed by the taxpayer). The in-bankruptcy and post-bankruptcy returns are also exclusions from EFILE. Only pre-bankruptcy returns that are not early filed are accepted through EFILE.
6. The taxpayer is an emigrant or a non-resident.
7. Taxpayers who are filing or reporting the following forms and returns are excluded from EFILE:
 - a. Schedule A, Statement of World Income – Non-Residents of Canada.
 - b. Schedule B, Allowable Amount of Non-Refundable Tax Credits – Non-Resident of Canada.
 - c. Schedule C, Electing Under Section 217 of the Income Tax Act – Non-Resident of Canada.
 - d. Section 116 – Disposition of taxable Canadian property by non-residents of Canada.
 - e. Form T1159, Income Tax Return for Electing Under Section 216.
 - f. Form T1136, Old Age Security Return of Income.
 - g. Income from the following information slips:
 - i. NR4, Statement of amounts paid or credited to non-residents of Canada.
 - ii. T4A-NR, Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada.
 - iii. NR-OAS, Statement of Old Age Security Pension Paid or Credited to Non-Residents of Canada.
8. The taxpayer is filing Form RC199, Voluntary Disclosures Program (VDP), Taxpayer Agreement, or the taxpayer is making a request to the VDP.
9. The taxpayer’s address is outside Canada.
10. The taxpayer is electing to defer tax on a distribution of spin-off shares by foreign corporations.

11. The taxpayer is reporting any of the following:
 - a. Canadian-source income from Lloyds of London.
 - b. Employment income earned from an international organization.
 - c. Lump-sum pension income accrued to December 31, 1971.
 - d. More than six selected financial data (SFD) records.
 - e. Ontario, Saskatchewan, British Columbia, or Yukon qualifying environmental (mining reclamation) trust tax credit.
 - f. Form T1198, Statement of Qualifying Retroactive Lump-Sum Payment.
 - g. More than 80 lines present in the free format area of SFD types 01 to 08.

12. The taxpayer is claiming any of the following:
 - a. Less than the maximum federal foreign tax credit.
 - b. Business income tax paid to more than three foreign countries.
 - c. Non-business income tax paid to more than three foreign countries.
 - d. Deduction for scientific research and experimental development expenses.
 - e. Form T89, Alberta Stock Savings Plan Tax Credit.
 - f. Nova Scotia research and development tax credit recapture.

13. The taxpayer is reporting farming income with the AgriStability and AgriInvest programs which involves any of the following:
 - a. Farming income from a partnership reported on a T5013 slip.
 - b. Farming income from a partnership that includes a corporate partner.
 - c. Status Indian reporting tax-exempt self-employed income.
 - d. SFD type 06 that has exceeded the maximum occurrences for the following lines:
 - i. 29 occurrences of “Total of commodity sales and program payments” on line 9950.
 - ii. 29 occurrences of “Total of commodity purchases and repayment of program benefits” on line 9960.
 - e. SFD type 09 that has exceeded the maximum occurrences in the following sections:
 - i. 50 occurrences for “Crop inventory valuation and productive capacity.”
 - ii. 50 occurrences for “Livestock inventory valuation.”
 - iii. 8 occurrences for “Purchased inputs.”
 - iv. 19 occurrences for “Livestock productive capacity.”
 - v. 8 occurrences for “Deferred income and receivables.”
 - vi. 8 occurrences for “Accounts payable.”

Appendix A – Provincial and territorial alpha characters

The following characters must be used whenever an entry for a province or a territory is required.

NL	Newfoundland and Labrador
PE	Prince Edward Island
NS	Nova Scotia
NB	New Brunswick
QC	Quebec
ON	Ontario
MB	Manitoba
SK	Saskatchewan
AB	Alberta
BC	British Columbia
NT	Northwest Territories
YT	Yukon
NU	Nunavut

Appendix B – Valid characters

The following chart illustrates the acceptable characters for each item of the identification record. In general, key hyphens using a dash, and Roman numerals are to be keyed as alpha characters.

Character	First name	Last name	“care of” line	Street address	City	Province	Spouse name
Alphabetic	X	X	X	X	X	X	X
Numeric			X	X	X		
Space	X ⁽¹⁾	X ⁽¹⁾	X ⁽¹⁾	X ⁽¹⁾	X ⁽¹⁾		X ⁽¹⁾
Hyphen	X	X	X ⁽²⁾	X ⁽²⁾	X		X
Apostrophe	X	X	X ⁽³⁾	X ⁽³⁾	X		X
Period	X ⁽⁴⁾	X ⁽⁴⁾	X ⁽⁴⁾	X ⁽⁴⁾	X ⁽⁴⁾		X ⁽⁴⁾
Slash			X ⁽⁵⁾	X ⁽⁵⁾	X		
Ampersand			X ⁽⁶⁾	X ⁽⁶⁾			
Diacritic	X	X	X	X	X		X
Brackets				X ⁽⁷⁾			
Pound sign				X ⁽⁸⁾			

Footnotes

- ⁽¹⁾ A space is considered valid at any position except at the first position.
- ⁽²⁾ A hyphen is not allowed in the first or last position in the “care of” line or in the street address.
- ⁽³⁾ An apostrophe is not allowed in the first or last position in the “care of” line or in the street address.
- ⁽⁴⁾ A period is considered valid at any position except at the first position.
- ⁽⁵⁾ A slash is not allowed in the first or last position in the “care of” line or in the street address.
- ⁽⁶⁾ An ampersand is not allowed in the first or last position in the “care of” line or in the street address.
- ⁽⁷⁾ Brackets are not allowed in the first or last position in a street address.
- ⁽⁸⁾ A pound sign is not allowed in the first or last position in a street address.

Appendix C – Treasury Board of Canada addressing standard

The record length for a taxpayer's street and/or mailing address is 60 characters. In order to ensure that the most accurate address information is captured for mailing purposes, the taxpayer's address information should be captured in the following order:

Apartment number

When an address includes an alpha character as part of the apartment or unit number, key a hyphen between the apartment or unit number and the street number. Do not key any spaces before or after the hyphen. See the following examples:

- 313D-2233 Main Street
- D-2233 Main Street
- D313-2233 Main Street

Building unit identifier

A number or alpha code which uniquely identifies a unit of a specific type within a building.

Civic site street number

Enter the number assigned to a specific civic site by the official municipality or relevant authority.

Civic site street number suffix

Enter an alpha character or fraction added to a civic site number by an official municipality or relevant authority.

Street direction code

Enter Canada Post Corporation's mnemonic code for street direction. The acceptable entries are:

- E = East
- N = North
- NE = Northeast
- NW = Northwest
- S = South
- SE = Southeast
- SW = Southwest
- W = West

Street name

Enter the full name of a street, roadway, or artery assigned by an official municipality or relevant authority.

Street type code

Enter the street type code in addition to the street name to uniquely designate the street from other streets having the same street name. See Appendix D.

Appendix D – Street type codes

Street type	Code	Street type	Code
Abbey	ABBHEY	Acres	ACRES
Allée	ALLÉE	Alley	ALLEY
Autoroute	AUT	Avenue (English)	AVE
Avenue (French)	AV	Bay	BAY
Beach	BEACH	Bend	BEND
Boulevard (English)	BLVD	Boulevard (French)	BOUL
By-Pass	BYPASS	Byway	BYWAY
Campus	CAMPUS	Cape	CAPE
Carré	CAR	Carrefour	CARREF
Centre (English)	CTR	Centre (French)	C
Cercle	CERCLE	Chase	CHASE
Chemin	CH	Circle	CIR
Circuit	CIRCT	Close	CLOSE
Common	COMMON	Concession	CONC
Corners	CRNRS	Côte	CÔTE
Cour	COUR	Cours	COURS
Court	CRT	Cove	COVE
Crescent	CRES	Croissant	CROIS
Crossing	CROSS	Cul-de-sac	CDS
Dale	DALE	Dell	DELL
Diversion	DIVERS	Downs	DOWNNS
Drive	DR	Échangeur	ÉCH
End	END	Esplanade	ESPL
Estates	ESTATE	Expressway	EXPY
Extension	EXTEN	Farm	FARM
Field	FIELD	Forest	FOREST
Freeway	FWY	Front	FRONT
Gardens	GDNS	Gate	GATE
Glade	GLADE	Glen	GLEN
Green	GREEN	Grounds	GRNDS
Grove	GROVE	Harbour	HARBR
Heights	HTS	Highlands	HGHLDNS
Highway	HWY	Hill	HILL
Hollow	HOLLOW	Île	ÎLE
Impasse	IMP	Inlet	INLET
Island	ISLAND	Key	KEY
Knoll	KNOLL	Landing	LANDNG
Lane	LANE	Limits	LMTS
Line	LINE	Link	LINK
Lookout	LKOUT	Loop	LOOP
Mall	MALL	Manor	MANOR
Maze	MAZE	Meadow	MEADOW
Mews	MEWS	Montée	MONTÉE
Moor	MOOR	Mount	MOUNT
Mountain	MTN	Orchard	ORCH
Parade	PARADE	Parc	PARC
Park	PK	Parkway	PKY
Passage	PASS	Path	PATH

Street type	Code	Street type	Code
Pathway	PTWAY	Pines	PINES
Place (English)	PL	Place (French)	PLACE
Plateau	PLAT	Plaza	PLAZA
Point	PT	Pointe	POINTE
Port	PORT	Private	PVT
Promenade	PROM	Quai	QUAI
Run	RUN	Sentier	SENT
Square	SQ	Street	ST
Subdivision	SUBDIV	Terrace	TERR
Terrasse	TSSE	Thicket	THICK
Towers	TOWERS	Townline	TLINE
Trail	TRAIL	Turnabout	TRNABT
Vale	VALE	Via	VIA
View	VIEW	Village	VILLGE
Villas	VILLAS	Vista	VISTA
Voie	VOIE	Walk	WALK
Way	WAY	Wharf	WHARF
Wood	WOOD	Wynd	WYND

Appendix E – Lines that can be negative

Only the lines listed below may contain a negative value.

Line		Description	Schedule or form
2019	2018		
8519	8519	Gross profit (or loss)	T2125, SFD type 02 only
9369	9369	Net income (loss) before adjustments	T776, T2121, T2125
9899	9899	Net income (loss) before inventory adjustments	T2042
9944	9944	Net income (loss) after adjustments	T1163, T1273
9946	9946	Your net income (loss)	T776, T2042, T2121, T2125
9946	9946	Net farming income (loss)	T1163, T1273
9969	9969	Net income (loss) before adjustments	T1163, T1273
10700	107	Gain (or loss) from disposition of qualified small business corporation shares	Schedule 3
11000	110	Gain (or loss) from disposition of qualified farm or fishing property	Schedule 3
12200	122	Net partnership income: limited or non-active partners only	Page 3 of the return
12400	124	Gain (or loss) from disposition of mortgage foreclosures and conditional sales repossessions of a qualified farm or fishing property	Schedule 3
12600	126	Net rental income (loss)	Page 3 of the return
12700	127	Taxable capital gains (or net capital loss) Note: Line 12700 can be negative for deceased taxpayers only.	Page 3 of the return
13200	132	Gain (or loss) from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares	Schedule 3
13500	135	Net business income (loss)	Page 3 of the return
13700	137	Net professional income (loss)	Page 3 of the return
13800	138	Gain (or loss) from disposition of real estate, depreciable property, and other properties	Schedule 3
13900	139	Net commission income (loss)	Page 3 of the return
14100	141	Net farming income (loss)	Page 3 of the return
14300	143	Net fishing income (loss)	Page 3 of the return
15000	150	Total income	Page 3 of the return
15300	153	Gain (or loss) from disposition of bonds, debentures, promissory notes, and other similar properties	Schedule 3
15500	155	Gain (or loss) from disposition of other mortgage foreclosures and conditional sales repossessions	Schedule 3
17400	174	T5, T5013, and T4PS information slips – Capital gains (or losses)	Schedule 3
17600	176	T3 information slips – Capital gains (or losses)	Schedule 3
26000	260	Taxable income	Page 4 of the return
53550	5355	Amount of self-employment net earnings reported on self-employed lines in relation to T4 self-employment on which EI premiums through employment were deducted	See Appendix F
55070	5507	RRSP earned income calculation	See Appendix F
55300	5530	Earned income adjustment amount	See Appendix F

Line		Description	Schedule or form
2019	2018		
58810	5881	Total tax-exempt self-employment earnings and other tax-exempt earned income	RC383
66848	6694	Amount of the most recent reserve claimed on line 66840	T2017
66905	6695	Amount of the most recent reserve claimed on line 66850	T2017
67060	6706	Total capital reserves	T2017

Appendix F – Summary of supporting lines

The following is a list of the supporting lines used in EFILE that are not shown on the tax returns, schedules or forms. Where a paper return is required to be filed, these lines should not be printed on that return.

Line		Description	Principle line
2019	2018		
8001	8001	Indicator for \$0 “basic credit for self” claimed by the spouse or common-law partner	62480 (NT479)
9900	9900	Additional business income	T1139
9901	9901	Last year’s additional business income	T1139
9902	9902	Number of eligible children age 6 or younger for whom the disability amount cannot be claimed	21400 (T778)
9903	9903	Child care expenses paid for eligible age 6 or younger for whom the disability amount cannot be claimed	21400 (T778)
9904	9904	Number of eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	21400 (T778)
9905	9905	Client is a member of a communal organization	
9906	9906	Election indicator	
9907	9907	Annuity income	11500
9908	9908	RRSP annuity income	12900
9909	9909	Bank interest	12100
9910	9910	Bond interest	12100
9911	9911	Foreign non-business income on T3 slips	12100
9912	9912	Interest from mortgages	12100
9913	9913	Interest expense	22100
9914	9914	Indicator for no provincial assistance received	61140 (MB479)
9915	9915	Indicator that the client has no income	
9916	9916	Premiums paid to a wage-loss replacement plan	10400
9917	9917	Indicator that no old age security pension was received	11300
9918	9918	Indicator that the spouse’s or common-law partner’s net income is zero or negative	Page 1 of the return
9919	9919	Joint accounts	12100
9921	9921	Number of eligible children born in the current tax year or earlier for whom the disability amount can be claimed	21400 (T778)
9922	9922	Indicator for no pension adjustment	20600
9971	9971	Child care expenses paid for eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	21400 (T778)
9972	9972	Child care expenses paid for eligible children born in the current tax year or earlier for whom the disability amount can be claimed	21400 (T778)
46000	460	Direct deposit – Branch number	
46100	461	Direct deposit – Institution number	
46200	462	Direct deposit – Account number	
48800	488	Refund transfer	48400
50260	5026	EI and PPIP premiums (non-Quebec return)	31200
50270	5027	Total PPIP premiums	31200

Line		Description	Principle line
2019	2018		
50280	5028	Total EI premiums	31200
50290	5029	PPIP indicator	31210
50310	5031	QPP contributions	30800
50320	5032	QPP contributions on self-employment and other earnings	22200, 31000
50410	5041	Capital gains at 100%	12700 (Schedule 3)
51170	5117	Number of full weeks in attendance at a designated educational institution or secondary school	21500
52300	5230	Spouse's or common-law partner's capital gains from mortgage foreclosures and conditional sales reposessions	45200, 45300, 60350, 61580, 61880, 61970, 63390
52630	5263	Spouse's or common-law partner's net-income while the taxpayer is living in Canada	"Identification" on page 1 of the return
52670	5267	Spouse's or common-law partner's net-income while the taxpayer is living outside of Canada	"Identification" on page 1 of the return
52730	5273	Net foreign non-business income from the first foreign country	43300 (T2209)
52740	5274	Net foreign non-business income from the second foreign country	43300 (T2209)
52750	5275	Net foreign non-business income from the third foreign country	43300 (T2209)
52760	5276	Business income tax paid to the first foreign country	43400 (T2209)
52770	5277	Non-business income tax paid to first foreign country	43100 (T2209)
52780	5278	Non-business income tax paid to second foreign country	43100 (T2209)
52790	5279	Non-business income tax paid to third foreign country	43100 (T2209)
52800	5280	Net business income from the first foreign country	43900 (T2209)
52810	5281	Net business income from the second foreign country	43900 (T2209)
52820	5282	Net business income from the third foreign country	43900 (T2209)
52830	5283	Business income tax paid to the second foreign country	43400 (T2209)
52840	5284	Business income tax paid to the third foreign country	43400 (T2209)
52850	5285	Vow of perpetual poverty	25600
52920	5292	Canadian sourced non-resident income, excluding the income subject to Part XIII tax	
52930	5293	Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income	
53080	5308	BC logging tax paid	
53210	5321	QC logging tax paid	
53300	5330	Indicator for filing due date for tax shelter, or inactive or active business	12200
53350	5335	BC logging income	53080
53370	5337	CCA on certified film property	23200
53440	5344	Ineligible pension income	11500, 11600, 12900, 25600, 31400
53450	5345	Income with tax withheld supported by information slips	10400, 11900, 13000, 13500, 13700, 13900, 14100, 14300, 43700
53470	5347	T4 earning reduction	10100
53490	5349	Quebec tax deducted (from slips in the taxpayer's name)	43700
53500	5350	Income on which Quebec tax was withheld (from slips in the taxpayer's name)	43700

Line		Description	Principle line
2019	2018		
53510	5351	Amount of OAS pension repaid	23200
53530	5353	Limited partnership loss carryforward from 1986 and 1987	25100
53540	5354	Limited partnership loss available for carryforward	12200, 12600
53550	5355	Amount of self-employment net earnings reported on self-employed lines in relation to T4 self-employment on which EI premiums through employment were deducted	31217
53590	5359	Shareholder's loan repayment	23200
53670	5367	QC logging income	53210
53680	5368	Spouse's or common-law partner's total split income	
53755	N/A	CWB income from other returns	10105
N/A	5378	Other exempt income received by a status Indian	Discontinued
54493	5493	Shareholder earnings	31217
54494	5494	Tax-exempt self-employment income earned by a status Indian	31217
54610	5461	Taxable income from the post-bankruptcy period	
54780	5478	EI insurable earnings	31200, 31217, 45000, 50280
54790	5479	EI and other benefits repaid	23200
54920	5492	Farm/fish loss	25200
54950	5495	Total section 31 farm loss	14100
54960	5496	Restricted farm loss	25200
55070	5507	RRSP earned income calculation	13500, 13700, 13900, 14100, 14300
55080	5508	Home Buyers' Plan (HBP) participant repayment amount	12900
55110	5511	Lifelong Learning Plan (LLP) participant repayment amount	12900
55270	5527	Spousal indicator	60900 (MB479)
55300	5530	Earned income adjustment amount	21400
55320	5532	Net self-employment income (loss) adjustment amount	13500, 13700, 13900, 14100, 14300, 45200, 45300
55360	5536	RDSP repayment by taxpayer	23200, 23500, 45200, 45300
55370	5537	RDSP income of spouse or common-law partner	23500, 45200, 45300
55380	5538	RDSP repayment by spouse or common-law partner	23500, 45200, 45300
55400	5540	Number of months of retirement	11400
55530	5553	Total CPP overpayment allowed on line 44800 on previously assessed returns	
55550	5555	Number of months of disability	11400
55630	5563	CPP deductions allowed on previously assessed returns	
55640	5564	Total CPP withheld per T4 on all previously assessed returns	
55660	5566	CPP/QPP retirement benefits	11400
57460	5746	QPP deductions allowed on all previously assessed returns	
57470	5747	QPP withheld per T4 on all previously assessed returns	
57480	5748	QPP overpayment allowed on line 44800 on all previous assessed returns	
57730	5773	Marital status indicator – Separation less than 90 days	11600, 21000, 32600, 58640
68140	5334	Capital gains from T3 slips	17600

Line		Description	Principle line
2019	2018		
68200	6820	Special tax for Quebec LSVCC	T5006

Appendix G – All valid line numbers

Appendix G1 – Line numbers used on EFILE records

The following is a list of valid line numbers that may be transmitted on EFILE records. As identified below, the entry on a line must be numerical (N), in dollars only (\$), or in dollars and cents (\$/¢).

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
8001	8001	N	Indicator for \$0 “basic credit for self” claimed by the spouse or common-law partner	See Appendix F
9900	9900	\$	Additional business income	See Appendix F
9901	9901	\$	Last year’s additional business income	See Appendix F
9902	9902	N	Number of eligible children age 6 or younger for whom the disability amount cannot be claimed	See Appendix F
9903	9903	\$	Child care expenses paid for eligible children age 6 or younger for whom the disability amount cannot be claimed	See Appendix F
9904	9904	N	Number of eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	See Appendix F
9905	9905	N	Client is a member of a communal organization	See Appendix F
9906	9906	N	Election indicator	See Appendix F
9907	9907	\$	Annuity income	See Appendix F
9908	9908	\$	RRSP annuity income	See Appendix F
9909	9909	\$	Bank interest	See Appendix F
9910	9910	\$	Bond interest	See Appendix F
9911	9911	\$	Foreign non-business income on T3 slips	See Appendix F
9912	9912	\$	Interest from mortgages	See Appendix F
9913	9913	\$	Interest expense	See Appendix F
9914	9914	N	Indicator for no provincial assistance received	See Appendix F
9915	9915	N	Indicator that the client has no income	See Appendix F
9916	9916	\$	Premiums paid to a wage-loss replacement plan	See Appendix F
9917	9917	N	Indicator that no old age security pension was received	See Appendix F
9918	9918	N	Indicator that the spouse’s or common-law partner’s net income is zero or negative	See Appendix F
9919	9919	\$	Joint accounts	See Appendix F
9921	9921	N	Number of eligible children born in the current tax year or earlier for whom the disability amount can be claimed	See Appendix F
9922	9922	N	Indicator for no pension adjustment	See Appendix F
9971	9971	\$	Child care expenses paid for eligible children between age 7 and age 16, and eligible children age 17 or older with a mental or physical impairment for whom the disability amount cannot be claimed	See Appendix F
9972	9972	\$	Child care expenses paid for eligible children born in the current tax year or earlier for whom the disability amount can be claimed	See Appendix F
10000	5363	\$	Working income exempt under the Indian Act	Form T90

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
10019	N/A	\$	EI maternity and paternal benefits and PPIP benefits exempt under the Indian Act	Form T90
10026	N/A	\$	Net income exempt under the Indian Act	Form T90
10100	101	\$	Employment income from T4 slips	Page 3 of the return
10105	N/A	\$	Tax-exempt income for emergency services volunteers	Page 3 of the return
10120	102	\$	Commissions included on line 10100	Page 3 of the return
10130	103	\$	Wage-loss replacement contributions	Page 3 of the return
10400	104	\$	Other employment income	Page 3 of the return
10699	106	\$	Proceeds from disposition of qualified small business corporation shares	Schedule 3
10700	107	\$	Gain (or loss) from disposition of qualified small business corporation shares	Schedule 3
10999	109	\$	Proceeds from disposition of qualified farm or fishing property	Schedule 3
11000	110	\$	Gain (or loss) from disposition of qualified farm or fishing property	Schedule 3
11300	113	\$	Old age security pension	Page 3 of the return
11400	114	\$	CPP or QPP benefits	Page 3 of the return
11410	152	\$	Disability benefits included on line 11400	Page 3 of the return
11500	115	\$	Other pensions and superannuation	Page 3 of the return
11600	116	\$	Elected split-pension amount	Page 3 of the return
11700	117	\$	Universal child care benefit (UCCB)	Page 3 of the return
11701	185	\$	UCCB amount designated to a dependant	Page 3 of the return
11900	119	\$	Employment insurance and other benefits	Page 3 of the return
11905	N/A	\$	EI maternity and paternal benefits and PPIP benefits	Page 3 of the return
12000	120	\$	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	Page 3 of the return
12010	180	\$	Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	Page 3 of the return
12100	121	\$	Interest and other investment income	Page 3 of the return
12200	122	\$	Net partnership income: limited or non-active partners only	Page 3 of the return
12399	123	\$	Proceeds from disposition of mortgage foreclosures and conditional sales repossessions of a qualified farm or fishing property	Schedule 3
12400	124	\$	Gain (or loss) from disposition of mortgage foreclosures and conditional sales repossessions of a qualified farm or fishing property	Schedule 3
12500	125	\$	Registered disability savings plan (RDSP) income	Page 3 of the return
12599	160	\$	Gross rental income	Page 3 of the return
12600	126	\$	Net rental income (loss)	Page 3 of the return
12700	127	\$	Taxable capital gains (or net capital loss)	Page 3 of the return
12799	156	\$	Total support payments received	Page 3 of the return
12800	128	\$	Taxable amount of support payments received	Page 3 of the return
12900	129	\$	Registered retirement savings plan (RRSP) income	Page 3 of the return
13000	130	\$	Other income	Page 3 of the return

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
13010	N/A	\$	Taxable scholarship, fellowships, bursaries, and artists' project grants	Page 3 of the return
13199	131	\$	Proceeds from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares	Schedule 3
13200	132	\$	Gain (or loss) from disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares	Schedule 3
13499	162	\$	Gross business income	Page 3 of the return
13500	135	\$	Net business income (loss)	Page 3 of the return
13599	136	\$	Proceeds from disposition of real estate, depreciable property, and other properties	Schedule 3
13699	164	\$	Gross professional income	Page 3 of the return
13700	137	\$	Net professional income (loss)	Page 3 of the return
13800	138	\$	Gain (or loss) from disposition of real estate, depreciable property, and other properties	Schedule 3
13899	166	\$	Gross commission income	Page 3 of the return
13900	139	\$	Net commission income (loss)	Page 3 of the return
14099	168	\$	Gross farming income	Page 3 of the return
14100	141	\$	Net farming income (loss)	Page 3 of the return
14299	170	\$	Gross fishing income	Page 3 of the return
14300	143	\$	Net fishing income (loss)	Page 3 of the return
14400	144	\$	Workers' compensation benefits	Page 3 of the return
14500	145	\$	Social assistance payments	Page 3 of the return
14600	146	\$	Net federal supplements	Page 3 of the return
15000	150	\$	Total income	Page 3 of the return
15199	151	\$	Proceeds from disposition of bonds, debentures, promissory notes, and other similar properties	Schedule 3
15300	153	\$	Gain (or loss) from disposition of bonds, debentures, promissory notes, and other similar properties	Schedule 3
15499	154	\$	Proceeds from disposition of other mortgage foreclosures and conditional sales reposessions	Schedule 3
15500	155	\$	Gain (or loss) from disposition of other mortgage foreclosures and conditional sales reposessions	Schedule 3
15800	158	\$	Gain from disposition of personal-use property	Schedule 3
15900	159	\$	Net gain from disposition of listed personal property	Schedule 3
16100	161	\$	Capital gains deferral from qualifying dispositions of eligible small business corporation shares	Schedule 3
17400	174	\$	T5, T5013, and T4PS information slips – Capital gains (or losses)	Schedule 3
17600	176	\$	T3 information slips – Capital gains (or losses)	Schedule 3
17800	178	\$	Capital loss from a reduction in the business investment loss	Schedule 3
17900	179	N	Principal residence designation	Schedule 3
20600	206	\$	Pension adjustment	Page 4 of the return
20700	207	\$	Registered pension plan deduction	Page 4 of the return
20800	208	\$	RRSP deduction	Page 4 of the return
20810	205	\$	Pooled registered pension plan (PRPP) employer contributions	Page 4 of the return

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
21000	210	\$	Deduction for elected split-pension amount	Page 4 of the return
21200	212	\$	Annual union, professional, or like dues	Page 4 of the return
21300	213	\$	Universal child care benefit repayment	Page 4 of the return
21400	214	\$	Child care expenses	Page 4 of the return
21500	215	\$	Disability supports deduction	Page 4 of the return
21699	228	\$	Gross business investment loss	Page 4 of the return
21700	217	\$	Allowable business investment loss deduction	Page 4 of the return
21900	219	\$	Moving expenses	Page 4 of the return
21999	230	\$	Total support payments made	Page 4 of the return
22000	220	\$	Allowable deduction for support payments made	Page 4 of the return
22100	221	\$	Carrying charges and interest expenses	Page 4 of the return
22200	222	\$/¢	Deduction for CPP or QPP contributions on self-employment and other earnings	Page 4 of the return
22215	N/A	\$/¢	Deduction for CPP/QPP enhanced contributions on employment income	Page 4 of the return
22300	223	\$/¢	Deduction for PPIP premiums on self-employment income	Page 4 of the return for Quebec
22400	224	\$	Exploration and development expenses	Page 4 of the return
22900	229	\$	Other employment expenses	Page 4 of the return
23100	231	\$	Clergy residence deduction	Page 4 of the return
23200	232	\$	Other deductions	Page 4 of the return
23500	235	\$/¢	Social benefits repayment	Page 4 of the return
24400	244	\$	Canadian Forces personnel and police deduction	Page 5 of the return
24500	245	\$	Total RRSP, SPP, and PRPP contributions from March 2, 2019 to March 2, 2020	Schedule 7
24600	246	\$	Contributions designated as a repayment under the Home Buyers' Plan	Schedule 7
24620	262	\$	Contributions designated as a repayment under the Lifelong Learning Plan	Schedule 7
24640	240	\$	Transfers to an RRSP/PRPP/SPP	Schedule 7
24700	247	\$	Current year withdrawals for the HBP on T4RSP slips	Schedule 7
24900	249	\$	Security options deductions	Page 5 of the return
25000	250	\$	Other payments deduction	Page 5 of the return
25100	251	\$	Limited partnership losses of other years	Page 5 of the return
25200	252	\$	Non-capital losses of other years	Page 5 of the return
25300	253	\$	Net capital losses of other years	Page 5 of the return
25400	254	\$	Capital gains deduction	Page 5 of the return
25500	255	\$	Northern residents deductions	Page 5 of the return
25600	256	\$	Additional deductions	Page 5 of the return
25900	259	N	Address of home purchased under the HBP is the same as on page 1 of return	Schedule 7
26000	260	\$	Taxable income	Page 5 of the return
26300	263	\$	Current year withdrawals for the LLP on T4RSP slips	Schedule 7
26400	264	N	Designation of the spouse or common-law partner as the student for whom the funds were withdrawn under the LLP	Schedule 7
26600	266	N	Foreign property held in the current tax year with a total cost of more than CAN\$100,000	Page 2 of the return

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
26700	267	\$	Current year contributions to an amateur athlete trust	Schedule 7
30000	300	\$	Basic personal amount	Page 6 of the return
30100	301	\$	Age amount	Page 6 of the return
30300	303	\$	Spouse or common-law partner amount	Page 6 of the return
30400	305	\$	Amount for an eligible dependant	Page 6 of the return
30425	304	\$	Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older	Schedule 1
30450	307	\$	Canada caregiver amount for other infirm dependants age 18 or older	Page 6 of the return
30499	352	N	Number of children for whom you are claiming the Canada caregiver amount for infirm children under 18 years of age	Page 6 of the return
30500	367	\$	Canada caregiver amount for infirm children under 18 years of age	Page 6 of the return
30800	308	\$/¢	CPP contributions	Page 6 of the return
31000	310	\$/¢	CPP contributions on self-employment and other earnings	Page 6 of the return
31200	312	\$/¢	Employment insurance premiums	Page 6 of the return
31205	375	\$/¢	PPIP premiums paid	Page 6 of the return for QC
31210	376	\$/¢	PPIP premiums payable on employment income	Page 6 of the return for QC
31215	378	\$/¢	PPIP premiums payable on self-employment income	Page 6 of the return for QC
31217	317	\$/¢	Employment insurance premiums on self-employment and other eligible earnings	Page 6 of the return
31220	362	\$	Volunteer firefighters' amount	Page 6 of the return
31240	395	\$	Search and rescue volunteers' amount	Page 6 of the return
31260	363	\$	Canada employment amount	Page 6 of the return
31270	369	\$	Home buyers' amount	Page 6 of the return
31285	398	\$	Home accessibility expenses	Page 6 of the return
31300	313	\$	Adoption expenses	Page 6 of the return
31400	314	\$	Pension income amount	Page 6 of the return
31600	316	\$	Disability amount (for self)	Page 6 of the return
31800	318	\$	Disability amount transferred from a dependant	Page 6 of the return
31900	319	\$	Interest paid on your student loans	Page 6 of the return
32000	320	\$	Eligible tuition fees paid to Canadian educational institutions for the current tax year	Schedule 11
32001	N/A	\$	Eligible tuition fees paid to foreign educational institutions for the current tax year	Schedule 11
32005	345	\$	Not enrolled full-time due to effects of impairment	Schedule 11
32010	325	N	Number of months enrolled as a part-time student	Schedule 11
32020	328	N	Number of months enrolled as a full-time student	Schedule 11
32300	323	\$	Your tuition, education, and textbook amounts	Page 6 of the return
32400	324	\$	Tuition amount transferred from a child	Page 6 of the return
32600	326	\$	Amounts transferred from your spouse or common-law partner	Page 6 of the return
32700	327	\$	Federal tuition amount transferred	Schedule 11

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
32900	329	\$	Donations made to government bodies	Schedule 9
33099	330	\$	Medical expenses for self, spouse or common-law partner, and dependent children under 18 years of age	Page 6 of the return
33199	331	\$	Allowable amount of medical expenses for other dependants	Page 6 of the return
33200	332	\$	Allowable amount of medical expenses	Page 6 of the return
33300	333	\$	Donations made to registered universities outside Canada	Schedule 9
33400	334	\$	Donations made to the United Nations, its agencies, and certain registered foreign charitable organizations	Schedule 9
33500	335	\$	Add lines 30000 to 32600, and line 33200	Page 6 of the return
33700	337	\$	Gifts of depreciable property	Schedule 9
33800	338	\$	Non-refundable tax credits before donations and gifts	Page 6 of the return
33900	339	\$	Gifts of capital property	Schedule 9
34000	340	\$	Allowable charitable donations	Schedule 9
34200	342	\$	Eligible amount of cultural and ecological gifts	Schedule 9
34210	354	\$	Total of donations made before 2016	Schedule 9
34900	349	\$	Donations and gifts	Page 6 of the return
35000	350	\$	Total federal non-refundable tax credits	Page 6 of the return
35200	353	\$	Spouse's or common-law partner's age amount	Schedule 2
35300	361	\$	Spouse's or common-law partner's Canada caregiver amount for infirm children under 18 years of age	Schedule 2
35500	355	\$	Spouse's or common-law partner's pension income amount	Schedule 2
35700	357	\$	Spouse's or common-law partner's disability amount	Schedule 2
36000	360	\$	Tuition amount designated by your spouse or common-law partner	Schedule 2
36100	351	\$	Spouse's or common-law partner's adjusted taxable income	Schedule 2
38100	381	N	Do you have an eligible dependant?	Schedule 6
38101	382	N	Do you have an eligible spouse?	Schedule 6
N/A	383	\$	Taxable part of scholarship income reported at line 130	Removed
38102	391	N	Are you claiming the basic CWB?	Schedule 6
38103	392	N	Do you want to claim the CWB disability supplement amount?	Schedule 6
38104	394	N	Is your eligible spouse eligible for the disability tax credit for themselves?	Schedule 6
38105	N/A	N	Are you choosing to include tax-exempt income in calculating the CWB?	Schedule 6
38106	384	\$	Eligible spouse's taxable scholarship, fellowships, bursaries, and artists' project grants	Schedule 6
N/A	385	\$	Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer	Removed

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
38107	386	\$	Eligible spouse's tax-exempt working income or allowance received as an emergency volunteer	Schedule 6
38108	387	\$	Eligible spouse's working income	Schedule 6
N/A	388	\$	Tax-exempt part of all income earned or received on a reserve less the deductions related to that income or an allowance received as an emergency volunteer	Removed
38109	389	\$	Eligible spouse's tax-exempt part of all income earned or received on a reserve less the deductions related to that income or an allowance received as an emergency volunteer	Schedule 6
38110	390	\$	Eligible spouse's adjusted net income	Schedule 6
40424	424	\$/¢	Federal tax on split income	Page 7 of the return
40425	425	\$/¢	Federal dividend tax credit	Page 7 of the return
40427	427	\$/¢	Minimum tax carry-over	Page 7 of the return
40600	406	\$/¢	Federal tax	Page 7 of the return
40900	409	\$	Total federal political contributions	Page 7 of the return
41000	410	\$/¢	Federal political contribution tax credit	Page 7 of the return
41200	412	\$/¢	Investment tax credit	Page 7 of the return
41300	413	\$	Labour-sponsored funds tax credit – Net cost	Page 7 of the return
41400	414	\$/¢	Labour-sponsored funds tax credit – Allowable credit	Page 7 of the return
41500	415	\$/¢	Canada workers benefit advance payments received	Page 7 of the return
41700	417	\$/¢	Net federal tax before inclusion of CWB advance payments and special taxes	Page 7 of the return
41800	418	\$/¢	Special taxes	Page 7 of the return
42800	428	\$/¢	Provincial or territorial tax	Page 8 of the return
43100	431	\$/¢	Non-business income tax paid to a foreign country	T2209
43200	432	\$/¢	Yukon First Nations tax	Page 8 of the return for Yukon
43300	433	\$	Net foreign non-business income	T2209
43400	434	\$/¢	Business income tax paid to a foreign country	T2209
43500	435	\$/¢	Total payable	Page 8 of the return
43700	437	\$/¢	Total income tax deducted	Page 8 of the return
43800	438	\$/¢	Tax transfer for residents of Quebec	Page 8 of the return for Quebec
43900	439	\$	Net foreign business income	T2209
44000	440	\$/¢	Refundable Quebec abatement	Page 8 of the return
44100	441	\$/¢	Federal refundable First Nations abatement	Page 8 of the return for Yukon
44800	448	\$/¢	CPP overpayment	Page 8 of the return
45000	450	\$/¢	Employment insurance overpayment	Page 8 of the return
45110	449	\$/¢	Climate action incentive	Page 8 of the return for NB, ON, MB, SK and AB
45200	452	\$/¢	Refundable medical expense supplement	Page 8 of the return
45300	453	\$/¢	Canada workers benefit	Page 8 of the return
45400	454	\$/¢	Refund of investment tax credit	Page 8 of the return
45600	456	\$/¢	Part XII.2 trust tax credit	Page 8 of the return
45700	457	\$/¢	Employee and partner GST/HST rebate	Page 8 of the return
46000	460	N	Direct deposit – Branch number	See Appendix F

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
46100	461	N	Direct deposit – Institution number	See Appendix F
46200	462	N	Direct deposit – Account number	See Appendix F
46500	465	\$/¢	Donation to the Ontario opportunities fund	Page 8 of the return for Ontario
46600	466	\$/¢	Net refund	Page 8 of the return for Ontario
46800	468	\$	Supplies expenses for eligible educator school supply tax credit	Page 8 of the return
46900	469	\$/¢	Eligible educator school supply tax credit	Page 8 of the return
47600	476	\$/¢	Tax paid by instalments	Page 8 of the return
47900	479	\$/¢	Provincial or territorial credits	Page 8 of the return
48400	484	\$/¢	Refund	Page 8 of the return
48500	485	\$/¢	Balance owing	Page 8 of the return
48600	486	\$/¢	Amount enclosed	Page 8 of the return
48700	487	N	Volunteer program	Page 8 of the return
48800	488	N	Refund transfer	Page 8 of the return
49000	490	N	Tax preparer code	Page 8 of the return
50260	5026	\$/¢	EI and PPIP premiums (non-Quebec return)	See Appendix F
50270	5027	\$/¢	Total PPIP premiums	See Appendix F
50280	5028	\$/¢	Total EI premiums	See Appendix F
50290	5029	N	PPIP indicator	See Appendix F
50310	5031	\$/¢	QPP contributions	See Appendix F
50320	5032	\$/¢	QPP contributions on self-employment and other earnings	See Appendix F
50329	5548	\$	Total QPP pensionable earnings	Schedule 8 for QC, RC381
50330	5033	\$/¢	Actual total contributions on QPP pensionable earnings	Schedule 8 for QC, RC381
50339	5549	\$	Total CPP pensionable earnings	Schedule 8, RC381
50340	5034	\$/¢	Actual total contributions on CPP pensionable earnings	Schedule 8, RC381
50371	371	\$	Pensionable net self-employment earnings	Schedule 8
50371	371	\$	Net business income	Schedule 8 for QC, RC381
50372	372	N	Effective date of the electing to stop contributing to CPP on self-employment earnings	Schedule 8, RC381
50373	373	\$	Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions	Schedule 8, RC381 Part 4
50373	373	\$	Income on which you wish to make optional contributions	Schedule 8 for QC, RC381 Part 5
50374	374	N	Effective date to revoke an election made in a prior year to stop contributing to CPP on self-employment earnings	Schedule 8, RC381
50399	399	\$	Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions	Schedule 8, RC381
50410	5041	\$	Capital gains at 100%	See Appendix F
51090	5109	\$	Canada caregiver amount for spouse or common-law partner	Schedule 5

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
51100	5110	\$	Canada caregiver amount for a dependant (other than an infirm child under 18 year of age)	Schedule 5
51106	5106	\$	Dependant's net income (line 23600 of his or her return)	Schedule 5
51120	5112	N	Total number of dependants	Schedule 5
51170	5117	N	Number of full weeks in attendance at a designated educational institution or secondary school	See Appendix F
51180	5118	\$	Earnings for services performed in Canada on which the foreign social security contributions were made	RC269
51190	5119	\$	Amount contributed to a foreign social security arrangement	RC269
51200	5120	\$	Allowable non-refundable tax credit for contributions to a foreign social security arrangement	RC269
51204	5124	\$	Contributions to a U.S. retirement plan	RC267
51205	5125	\$	Contributions to a U.S. retirement plan	RC268
51210	5121	\$	Contributions to a foreign employer-sponsored pension plan	RC269
51220	5122	\$	Resident compensation from employment services	RC267, RC269
51230	5123	\$	Pension adjustment from a U.S. retirement plan	RC267
51230	5123	\$	Prescribed amount from a U.S. retirement plan	RC268
51230	5123	\$	Pension adjustment from a foreign employer-sponsored pension plan	RC269
52100	5210	\$	Income allocated to NL	T2203
52110	5211	\$	Income allocated to PE	T2203
52120	5212	\$	Income allocated to NS	T2203
52130	5213	\$	Income allocated to NB	T2203
52140	5214	\$	Income allocated to QC	T2203
52150	5215	\$	Income allocated to ON	T2203
52160	5216	\$	Income allocated to MB	T2203
52170	5217	\$	Income allocated to SK	T2203
52180	5218	\$	Income allocated to AB	T2203
52190	5219	\$	Income allocated to BC	T2203
52200	5220	\$	Income allocated to NT	T2203
52210	5221	\$	Income allocated to YT	T2203
52220	5222	\$	Income allocated to Other (outside Canada)	T2203
52230	5223	\$	Income allocated to NU	T2203
52300	5230	\$	Spouse's or common-law partner's capital gains from mortgage foreclosures and conditional sales repossessions	See Appendix F
52630	5263	\$	Spouse's or common-law partner's net-income while the taxpayer is living in Canada	See Appendix F
52670	5267	\$	Spouse's or common-law partner's net-income while the taxpayer is living outside of Canada	See Appendix F
52730	5273	\$	Net foreign non-business income from the first foreign country	See Appendix F
52740	5274	\$	Net foreign non-business income from the second foreign country	See Appendix F
52750	5275	\$	Net foreign non-business income from the third foreign country	See Appendix F

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
52760	5276	\$/¢	Business income tax paid to the first foreign country	See Appendix F
52770	5277	\$/¢	Non-business income tax paid to first foreign country	See Appendix F
52780	5278	\$/¢	Non-business income tax paid to second foreign country	See Appendix F
52790	5279	\$/¢	Non-business income tax paid to third foreign country	See Appendix F
52800	5280	\$	Net business income from the first foreign country	See Appendix F
52810	5281	\$	Net business income from the second foreign country	See Appendix F
52820	5282	\$	Net business income from the third foreign country	See Appendix F
52830	5283	\$/¢	Business income tax paid to the second foreign country	See Appendix F
52840	5284	\$/¢	Business income tax paid to the third foreign country	See Appendix F
52850	5285	\$	Vow of perpetual poverty	See Appendix F
52920	5292	\$	Canadian sourced non-resident income, excluding the income subject to Part XIII tax	See Appendix F
52930	5293	\$	Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income	See Appendix F
53080	5308	\$/¢	BC logging tax paid	See Appendix F
53210	5321	\$/¢	QC logging tax paid	See Appendix F
53300	5330	N	Indicator for filing due date for tax shelter, or inactive or active business	See Appendix F
53350	5335	\$	BC logging income	See Appendix F
53370	5337	\$	CCA on certified film property	See Appendix F
53440	5344	\$	Ineligible pension income	See Appendix F
53450	5345	\$	Income with tax withheld supported by information slips	See Appendix F
53470	5347	\$	T4 earning reduction	See Appendix F
53490	5349	\$/¢	Quebec tax deducted (from slips in the taxpayer's name)	See Appendix F
53500	5350	\$	Income on which Quebec tax was withheld (from slips in the taxpayer's name)	See Appendix F
53510	5351	\$	Amount of OAS pension repaid	See Appendix F
53530	5353	\$	Limited partnership loss carryforward from 1986 and 1987	See Appendix F
53540	5354	\$	Limited partnership loss available for carryforward	See Appendix F
53550	5355	\$	Amount of self-employment net earnings reported on self-employed lines in relation to T4 self-employment on which EI premiums through employment were deducted	See Appendix F
53590	5369	\$	Shareholder's loan repayment	See Appendix F
53670	5367	\$	QC logging income	See Appendix F
53680	5368	\$	Spouse's or common-law partner's total split income	See Appendix F
53755	N/A	\$	CWB income from other returns	See Appendix F
N/A	5378	\$	Other exempt income received by a status Indian	Removed
54375	379	\$	Net business income (amount from line 27 of Schedule L of the Quebec provincial income tax return)	Schedule 10

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
54377	377	\$	Employment income where the province or territory of employment is other than Quebec	Schedule 10
54388	380	\$	PIIP insurable earnings	Schedule 10
54493	5493	\$	Shareholder earnings	Schedule 13
54494	5494	\$	Tax-exempt self-employment income earned by a status Indian	Schedule 13
54610	5461	\$	Taxable income from the post-bankruptcy period	See Appendix F
54780	5478	\$	EI insurable earnings	Schedule 13
54790	5479	\$	EI and other benefits repaid	See Appendix F
54920	5492	\$	Farm/fish loss	See Appendix F
54950	5495	\$	Total section 31 farm loss	See Appendix F
54960	5496	\$	Restricted farm loss	See Appendix F
55070	5507	\$	RRSP earned income calculation	See Appendix F
55080	5508	\$	Home Buyers' Plan (HBP) participant repayment amount	See Appendix F
55110	5511	\$	Lifelong Learning Plan (LLP) participant repayment amount	See Appendix F
55220	5522	N	Indicator for marital status change	Schedule 5
55270	5527	N	Spousal indicator	See Appendix F
55290	5529	N	Marital status change indicator for the amount for an eligible dependant	Schedule 5
55300	5530	\$	Earned income adjustment amount	See Appendix F
55320	5532	\$	Net self-employment income (loss) adjustment amount	See Appendix F
55360	5536	\$	RDSP repayment by taxpayer	See Appendix F
55370	5537	\$	RDSP income of spouse or common-law partner	See Appendix F
55380	5538	\$	RDSP repayment by spouse or common-law partner	See Appendix F
55400	5540	N	Number of months of retirement	See Appendix F
55530	5553	\$/¢	Total CPP overpayment allowed on line 44800 on previously assessed returns	See Appendix F
55550	5555	N	Number of months of disability	See Appendix F
55630	5563	\$/¢	CPP deductions allowed on previously assessed returns	See Appendix F
55640	5564	\$/¢	Total CPP withheld per T4 on all previously assessed returns	See Appendix F
55660	5566	\$	CPP/QPP retirement benefits	See Appendix F
56120	5612	\$	Dependent's net income	T2203
56150	5615	\$	Amount for infirm dependants age 18 or older – NL	T2203
56160	5616	\$	Amount for infirm dependants age 18 or older – PE	T2203
56170	5617	\$	Amount for infirm dependants age 18 or older – NS	T2203
56190	5919	\$	Amount for infirm dependants age 18 or older – SK	T2203
56200	5620	\$	Amount for infirm dependants age 18 or older – AB	T2203
56220	5622	\$	Caregiver amount – NL	T2203
56230	5623	\$	Caregiver amount – PE	T2203
56240	5624	\$	Caregiver amount – NS	T2203
56260	5626	\$	Caregiver amount – SK	T2203
56270	5627	\$	Caregiver amount – AB	T2203
56290	5629	\$	Disability amount (for self) – NL	T2203
56300	5630	\$	Disability amount (for self) – PE	T2203

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
56310	5631	\$	Disability amount (for self) – NS	T2203
56320	5632	\$	Disability amount (for self) – ON	T2203
56330	5633	\$	Disability amount (for self) – SK	T2203
56340	5634	\$	Disability amount (for self) – AB	T2203
56350	5635	\$	Disability amount (for self) – BC	T2203
56360	5636	\$	Disability amount transferred from a dependant – NL	T2203
56370	5637	\$	Disability amount transferred from a dependant – PE	T2203
56380	5638	\$	Disability amount transferred from a dependant – NS	T2203
56390	5639	\$	Disability amount transferred from a dependant – ON	T2203
56400	5640	\$	Disability amount transferred from a dependant – SK	T2203
56410	5641	\$	Disability amount transferred from a dependant – AB	T2203
56420	5642	\$	Disability amount transferred from a dependant – BC	T2203
56430	5643	\$	Amounts transferred from your spouse or common-law partner – NL	T2203
56440	5644	\$	Amounts transferred from your spouse or common-law partner – PE	T2203
56450	5645	\$	Amounts transferred from your spouse or common-law partner – NS	T2203
56460	5646	\$	Amounts transferred from your spouse or common-law partner – ON	T2203
56470	5647	\$	Amounts transferred from your spouse or common-law partner – SK	T2203
56480	5648	\$	Amounts transferred from your spouse or common-law partner – AB	T2203
56490	5649	\$	Amounts transferred from your spouse or common-law partner – BC	T2203
56760	5676	\$	Amount for infirm dependants age 18 or older – NT	T2203
56770	5677	\$	Amount for infirm dependants age 18 or older – NU	T2203
56780	5678	\$	Caregiver amount – NT	T2203
56790	5679	\$	Caregiver amount – NU	T2203
56800	5680	\$	Disability amount (for self) – NT	T2203
56810	5681	\$	Disability amount (for self) – NU	T2203
56820	5682	\$	Disability amount transferred from a dependant – NT	T2203
56830	5683	\$	Disability amount transferred from a dependant – NU	T2203
56840	5684	\$	Amounts transferred from your spouse or common-law partner – NT	T2203
56850	5685	\$	Amounts transferred from your spouse or common-law partner – NU	T2203
56860	5686	\$	Amount for infirm dependants age 18 or older – MB	T2203
56870	5687	\$	Caregiver amount – MB	T2203
56880	5688	\$	Disability amount (for self) – MB	T2203
56890	5689	\$	Disability amount transferred from a dependant – MB	T2203
56900	5690	\$	Total provincial amounts designated to you by a student – MB	T2203
56910	5691	\$	Amounts transferred from your spouse or common-law partner – MB	T2203
56920	5692	\$	Allowable amount of medical expenses for other dependants – MB	T2203
56930	5693	\$	Total non-refundable tax credits – MB	T2203

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
56940	5694	\$	Total non-refundable tax credits – NB	T2203
56950	5695	\$	Total non-refundable tax credits – YT	T2203
57460	5746	\$/¢	QPP deductions allowed on all previously assessed returns	See Appendix F
57470	5747	\$/¢	QPP withheld per T4 on all previously assessed returns	See Appendix F
57480	5748	\$/¢	QPP overpayment allowed on line 44800 on all previous assessed returns	See Appendix F
57730	5773	N	Marital status indicator – Separation less than 90 days	See Appendix F
57740	5774	\$	Total provincial amounts designated to you by a student – NL	T2203
57750	5775	\$	Total provincial amounts designated to you by a student – PE	T2203
57760	5776	\$	Total provincial amounts designated to you by a student – NS	T2203
57790	5779	\$	Total provincial amounts designated to you by a student – AB	T2203
57800	5780	\$	Total provincial amounts designated to you by a student – BC	T2203
57810	5781	\$	Allowable amount of medical expenses for other dependants – NL	T2203
57820	5782	\$	Allowable amount of medical expenses for other dependants – PE	T2203
57830	5783	\$	Allowable amount of medical expenses for other dependants – NS	T2203
57840	5784	\$	Allowable amount of medical expenses for other dependants – ON	T2203
57850	5785	\$	Allowable amount of medical expenses for other dependants – SK	T2203
57860	5786	\$	Allowable amount of medical expenses for other dependants – AB	T2203
57870	5787	\$	Allowable amount of medical expenses for other dependants – BC	T2203
57880	5788	\$	Allowable medical expenses – ON	T2203
57890	5789	\$	Total non-refundable tax credits – NL	T2203
57900	5790	\$	Total non-refundable tax credits – PE	T2203
57910	5791	\$	Total non-refundable tax credits – NS	T2203
57920	5792	\$	Total non-refundable tax credits – ON	T2203
57930	5793	\$	Total non-refundable tax credits – SK	T2203
57940	5794	\$	Total non-refundable tax credits – AB	T2203
57950	5795	\$	Total non-refundable tax credits – BC	T2203
57960	5796	\$	Total provincial amounts designated to you by a student – NT	T2203
57970	5797	\$	Total provincial amounts designated to you by a student – NU	T2203
57980	5798	\$	Total non-refundable tax credits – NT	T2203
57990	5799	\$	Total non-refundable tax credits – NU	T2203

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
58000	5800	\$	Allowable amount of medical expenses for other dependants – NT	T2203
58010	5801	\$	Allowable amount of medical expenses for other dependants – NU	T2203
58040	5804	\$	Basic personal amount	Form 428 for all provinces and territories
58080	5808	\$	Age amount	Form 428 for all provinces and territories
58120	5812	\$	Spousal or common-law law partner amount	Form 428 for all provinces and territories
58160	5816	\$	Amount for an eligible dependant	Form 428 for all provinces and territories
58170	5814	\$	Caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older	YT428
58175	5817	\$	British Columbia caregiver amount	BC428, T2203
58180	5818	\$	Caregiver amount for infirm dependants age 18 or older	YT428, T2203
58185	5819	\$	Ontario caregiver amount	ON428, T2203
58189	5825	\$	Caregiver amount for infirm children under 18 years of age	YT428, T2203
58200	5820	\$	Amount for infirm dependants age 18 or older	Form 428 for NL, PE, NS, NB, MB, SK, AB, NT and NU but not for ON, BC or YT
58209	6370	N	Number of children	SK428, T2203
58210	5821	\$	Amount for dependent children age 18 or younger	SK428, T2203
58220	5822	\$	Senior supplementary amount	SK428, T2203
58229	6372	N	Number of months being claimed for all qualifying children	PE428, NS428, T2203
58230	5823	\$	Amount for young children	PE428, NS428, NU428, T2203
58240	5824	\$/¢	CPP or QPP contributions	Form 428 for all provinces and territories
58280	5828	\$/¢	CPP or QPP contributions on self-employment and other earnings	Form 428 for all provinces and territories
58300	5832	\$/¢	Employment insurance premiums	Form 428 for all provinces and territories
58305	5829	\$/¢	Employment insurance premiums on self-employment and other eligible earnings	Form 428 for all provinces and territories
58310	5834	\$	Canada employment amount	YT428, T2203
58315	5830	\$	Volunteer firefighters' amount	NL428, MB428, BC428, T2203

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
58316	5845	\$	Search and rescue volunteers' amount	NL428, MB428, BC428, T2203
58320	5831	\$	Child care amount	NL428
58325	5839	\$	Fitness amount	MB428, T2203
58326	5841	\$	Children's arts amount	MB428, YT428, T2203
58330	5833	\$	Adoption expenses	NL428, ON428, MB428, AB428, BC428, YT428, T2203
58357	5837	\$	First-time home buyers' amount	SK428, T2203
58360	5836	\$	Pension income amount	Form 428 for all provinces and territories
58400	5840	\$	Caregiver amount	Form 428 for NL, PE, NS, NB, MB, SK, AB, NT and NU but not ON, BC or YT
58440	5844	\$	Disability amount (for self)	Form 428 for all provinces and territories
58480	5848	\$	Disability amount transferred from a dependant	Form 428 for all provinces and territories
58500	5850	\$	Teacher school supply amount	PE428, T2203
58520	5852	\$	Interest paid on your student loans	Form 428 for all provinces and territories
58560	5856	\$	Your tuition and education amounts	Form 428 for NL, PE, NS, MB, AB, BC and NT
58560	5856	\$	Your unused tuition and education amounts	NB428, ON428, SK428
58560	5856	\$	Your tuition, education, and textbook amounts	YT428, NU428
58600	5860	\$	Tuition and education amounts transferred from a child	Form 428 for NL, PE, NS, MB, AB, NT
58600	5860	\$	Tuition amounts transferred from a child	NB428, BC428, YT428
58600	5860	\$	Tuition, education, and textbook amounts transferred from a child	NU428
58640	5864	\$	Amounts transferred from your spouse or common-law partner	Form 428 for all provinces and territories
58689	5868	\$	Medical expenses for self, spouse or common-law partner, and your dependent children under 18 years of age	Form 428 for all provinces and territories
58729	5872	\$	Allowable amount of medical expenses for other dependants	Form 428 for all provinces and territories
58750	5875	\$	Total tax-exempt employment earnings	RC383
58769	5876	\$	Allowable amount of medical expenses	Form 428 for all provinces and territories

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
58800	5880	\$	Add lines 58040 to 58640 (and line 61470 for MB) and line 58769	Form 428 for all provinces and territories
58810	5881	\$	Total tax-exempt self-employment earnings and other tax-exempt earned income	RC383
58820	5882	\$	Total eligible PRPP contributions from tax-exempt income	RC383
58830	5883	\$	PRPP contributions from tax-exempt income designated as a repayment under the HBP	RC383
58840	5884	\$	Provincial or territorial non-refundable tax credits before donations and gifts	Form 428 for all provinces and territories, except BC
58840	5884	\$	Non-refundable tax credits before donations and gifts and the farmers' food donation tax credit	BC428
58969	5896	\$	Donations and gifts	Form 428 for all provinces and territories, T2203
58970	5897	\$	PRPP contributions from tax-exempt income designated as a repayment under the LLP	RC383
58980	5898	\$	BC farmers' food donation tax credit	BC428, T2203
59000	5900	\$	Spouse's or common-law partner's amount for young children less than 6 years of age	NU(S2)
59010	5901	\$	Spouse's or common-law partner's amount for dependent children age 18 or younger	SK(S2)
59020	5902	\$	Spouse's or common-law partner's age amount	Schedule 2 for all provinces and territories
59030	5903	\$	Spouse's or common-law partner's senior supplementary amount	SK(S2)
59040	5904	\$	Spouse's or common-law partner's provincial/territorial caregiver amount for infirm children under 18 years of age	YT(S2)
59050	5905	\$	Spouse's or common-law partner's pension income amount	Schedule 2 for all provinces and territories
59070	5907	\$	Spouse's or common-law partner's disability amount	Schedule 2 for all provinces and territories
59090	5909	\$	Tuition and education amounts designated by your spouse or common-law partner	Schedule 2 for NL, PE, NS, MB, AB and NT
59090	5909	\$	Tuition amounts designated by your spouse or common-law partner	Schedule 2 for NB, BC and YT
59090	5909	\$	Tuition, education, and textbook amounts designated by your spouse or common-law partner	NU(S2)
59120	5912	\$	Spouse's or common-law partner's adjusted taxable income	Schedule 2 for all provinces and territories
59140	5914	\$	Eligible tuition fees paid for the current tax year	Schedule 11 for NL, PE, NS, NB, MB, AB, BC, NT, YT and NU

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
59141	N/A	\$	Eligible tuition fees paid for 2017 and 2018	NB(S11)
59160	5916	\$	Part-time education amount	Schedule 11 for NL, PE, NS, MB, AB and NT
59160	5916	\$	Part-time education and textbook amounts	NU(S11)
59180	5918	\$	Full-time education amount	Schedule 11 for NL, PE, NS, MB, AB and NT
59180	5918	\$	Full-time education and textbook amounts	NU(S11)
59200	5920	\$	Provincial amount transferred	Schedule 11 for NL, PE, NS and AB
59200	5920	\$	Territorial amount transferred	YT(S11)
59200	5920	\$	Provincial tuition amount transferred	Schedule 11 for NB, MB and BC
59200	5920	\$	Territorial tuition amount transferred	Schedule 11 for NT and NU
59310	5931	\$	Amount for infirm dependants age 18 or older – NB	T2203
59320	5932	\$	Caregiver amount – NB	T2203
59330	5933	\$	Disability amount (for self) – NB	T2203
59340	5934	\$	Disability amount transferred from a dependant – NB	T2203
59350	N/A	\$	Total provincial amounts designated to you by a student – NB	T2203
59360	5936	\$	Amounts transferred from your spouse or common-law partner – NB	T2203
59370	5937	\$	Allowable amount of medical expenses for other dependants – NB	T2203
59430	5943	\$	Disability amount (for self) – YT	T2203
59440	5944	\$	Disability amount transferred from a dependant – YT	T2203
59450	5945	\$	Total provincial amounts designated to you by a student – YT	T2203
59460	5946	\$	Amounts transferred from your spouse or common-law partner – YT	T2203
59470	5947	\$	Allowable amount of medical expenses for other dependants – YT	T2203
59700	5970	N	Program type from the current tax year	RC360
59710	5971	\$	Eligible tuition fees paid	RC360
59720	5972	\$	“Eligibility Maximum” from the current tax year	RC360
59730	5973	N	Program type from the current tax year	RC360
59740	5974	\$	Eligible tuition fees paid	RC360
59750	5975	\$	“Eligibility Maximum” from the current tax year	RC360
59760	5976	N	Program type from the current tax year	RC360
59770	5977	\$	Eligible tuition fees paid	RC360
59780	5978	\$	“Eligibility Maximum” from the current tax year	RC360
60030	6003	\$	AB political contributions tax credit	AB428
60070	6007	\$	Investor tax credit – Current tax year	AB428
60100	6010	\$	Climate action incentive – Basic amount	Schedule 14
60101	6011	\$	Climate action incentive – Amount for an eligible spouse or common-law partner	Schedule 14

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
60102	6012	\$	Climate action incentive – Amount for a single parent's qualified dependant	Schedule 14
60103	6013	N	Climate action incentive – Number of qualified dependants	Schedule 14
60104	6014	N	Climate action incentive – Do you reside outside of a census metropolitan area on December 31 of the tax year, as defined by Statistics Canada?	Schedule 14
60330	6033	\$	Basic sales tax credit	BC479
60350	6035	\$	Additional sales tax credit for spouse or common-law partner	BC479
60360	6036	\$	Home renovation expenses	NB(S12)
60400	6040	\$	BC political contribution tax credit	BC428
60450	6045	\$/¢	Employee share ownership plan tax credit	BC428
60470	6047	\$/¢	Employee venture capital tax credit	BC428
60480	6048	\$	Home renovation expenses for seniors and persons with disabilities	BC479
60489	N/A	\$/¢	Venture capital tax credit – January 1 to February 19, 2019	BC479
60490	6049	\$/¢	Venture capital tax credit – Current tax year	BC479
60491	N/A	N	Certificate number – Shares acquired after February 19, 2019	BC479
60495	6050	\$/¢	Venture capital tax credit – First 60 days subsequent to the current tax year	BC479
60496	N/A	N	Certificate number – Shares purchased during the first 60 days of the year following the tax year	BC479
60510	6051	\$/¢	Mining exploration tax credit	BC479
60530	6053	\$	Mining exploration tax credit allocated from a partnership	BC479
60550	6055	\$	Training tax credit (Individuals)	BC479
60560	6056	\$/¢	Training tax credit (Employers)	BC479
60570	6063	\$/¢	Shipbuilding and ship repair industry tax credit	BC479
60700	6070	\$	Age amount for spouse or common-law partner	MB428-A
60710	6071	\$	Disability amount for spouse or common-law partner	MB428-A
60720	6072	N	Number of disability claims for self or a dependant other than your spouse or common-law partner	MB428-A
60740	6074	N	Number of disabled dependants 18 years of age or older	MB428-A
60760	6076	N	Number of dependent children 18 years of age or younger	MB428-A
60800	6080	\$/¢	Labour-sponsored funds tax credit	MB428
60830	6085	\$/¢	Community enterprise development tax credit claimed	MB428
60835	6845	\$/¢	Community enterprise development tax credit amount from Slip T2CEDTC (MAN.)	T1256
60850	6092	\$/¢	Small business venture capital tax credit claimed	MB428
60855	6091	\$/¢	Credit amount from Slip T2SBVCTC (MAN.)	T1256-1
60860	6096	\$/¢	Employee share purchase tax credit claimed	MB428
60890	6089	N	Involuntary separation indicator	NB(S12), MB479, BC479

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
60900	6090	\$	Basic, age, and disability credits for spouse or common-law partner	MB479
60920	6083	\$/¢	Mineral exploration tax credit claimed	MB428
60940	6094	\$/¢	Total credit amounts from ESOP receipt(s)	T1256-2
60950	6095	N	Number of disability claims for self or for a dependant other than your spouse or common-law partner	MB479
60969	6269	N	Number of dependent children 18 years of age or younger	ON428
60970	6097	N	Number of disabled dependants 18 years of age or older	MB479
60970	6097	N	Number dependants with a mental or physical infirmity	ON428
60999	6099	N	Number of dependent children – Reduction for dependent children age 18 or younger	PE428, NS428
60999	6099	N	Number of dependent children – Credit for dependent children age 18 or younger	MB479
61020	6118	N	Application for the ON energy and property tax credit	ON-BEN
61040	6119	N	Application for the Northern ON energy credit	ON-BEN
61050	6105	\$	Total personal tax credits	MB479
61060	6109	N	Choice for delayed single OTB payment	ON-BEN
61070	6113	N	Application for the ON senior homeowners' property tax grant	ON-BEN
61080	6108	N	Involuntary separation indicator	ON-BEN
61100	6110	\$	Total rent paid	ON-BEN, MB479
61120	6112	\$	Total property tax paid	ON-BEN
61120	6112	\$	School taxes paid	MB479
61140	6114	\$	Education property tax credit advance received	MB479
61140	6114	N	Residing in a designated student residence	ON-BEN
61160	6116	\$	Occupancy cost	MB479
61170	6106	\$	Gross school taxes assessed	MB479
61200	6120	\$	Family income from the homeowners' school tax credit table	MB479
61210	6121	\$	Total home energy costs for principal residence on a reserve	ON-BEN
61220	6122	\$	School taxes assessed	MB479
61230	6123	\$	Total accommodation in a public long-term care home or non-profit long-term care home	ON-BEN
61240	6124	\$	School tax credit for homeowners	MB479
61250	6126	\$	Total rent assist benefits received	MB479
61255	6130	N	Percentage of social assistance	MB479
61260	6125	\$/¢	Primary caregiver tax credit	MB479
61268	6146	\$	Fertility treatment tax credit	MB479
61310	6131	\$/¢	Paid work experience tax credit	MB479
61340	6134	\$/¢	Odour-control tax credit	MB479
61380	6138	\$/¢	Green energy equipment tax credit (purchaser)	MB479
61390	6139	\$/¢	Green energy equipment tax credit (manufacturer)	MB479
61430	6143	\$/¢	Book publishing tax credit	MB479
61470	6147	\$	Family tax benefit	MB428, T2203

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
61480	6148	\$/¢	Cultural industries printing tax credit	MB479
61484	6135	\$/¢	Community enterprise development tax credit	MB479
61490	6137	\$/¢	Employee share purchase tax credit	MB479
61499	6355	\$/¢	Farm and small business capital gains tax credit	SK428
61500	6150	\$	Provincial or territorial non-refundable tax credits	Form 428 for all provinces and territories
61510	6151	\$/¢	Provincial or territorial tax on split income	Form 428 for all provinces and territories
61520	6152	\$/¢	Provincial or territorial dividend tax credit	Form 428 for all provinces and territories
61540	6154	\$/¢	Provincial or territorial minimum tax carryover	Form 428 for all provinces and territories
61550	6155	\$	NB political contribution tax credit	NB428
61560	6156	\$/¢	Unused low-income tax reduction from spouse or common-law partner	NB428
61570	6157	\$	Basic reduction	NB428
61580	6158	\$	Reduction for spouse or common-law partner	NB428
61590	6159	\$	Reduction for an eligible dependant	NB428
61670	6167	\$/¢	Labour-sponsored venture capital tax credit	NB428
61690	6169	\$/¢	Small business investor tax credit	T1258
61700	6170	\$/¢	Amount to carry back to the first prior year	T1258
61710	6171	\$/¢	Amount to carry back to the second prior year	T1258
61720	6172	\$/¢	Amount to carry back to the third prior year	T1258
61740	6174	\$	Resort property investment tax credit	T1297
61750	6175	\$	NL political contribution tax credit	NL428
61770	6177	\$/¢	Direct equity tax credit	T1272
61780	6178	\$/¢	Amount to carry back to the first prior year	T1272
61790	6179	\$/¢	Amount to carry back to the second prior year	T1272
61794	6140	\$	MB political contribution tax credit	MB428
61800	6180	\$/¢	Amount to carry back to the third prior year	T1272
61820	6190	\$/¢	Venture capital tax credit	NL428
61830	6183	\$/¢	Amount to carry back to the first prior year	T1297
61840	6184	\$/¢	Amount to carry back to the second prior year	T1297
61850	6185	\$/¢	Amount to carry back to the third prior year	T1297
61860	6186	\$/¢	Unused low-income tax reduction from spouse or common-law partner	NL428
61870	6187	\$	Basic reduction	NL428
61880	6188	\$	Reduction for spouse or common-law partner	NL428
61890	6189	\$	Reduction for an eligible dependant	NL428
61950	6195	\$	Basic reduction	NS428
61970	6197	\$	Reduction for spouse or common-law partner	NS428
61990	6199	\$	Reduction for an eligible dependant	NS428
62100	6210	\$	NS political contribution tax credit	NS428
62140	N/A	\$/¢	Low-income individuals and families tax credit	ON428
62150	6098	\$	Food bank tax credit for farmers	NS428

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
62150	6098	\$	Community food program donation tax credit for farmers	ON428
62180	6238	\$/¢	Labour-sponsored venture capital tax credit	NS428
62200	6220	\$/¢	Equity tax credit	T1285
62201	6225	\$/¢	Amount to carry back to the first prior year	T1285
62202	6226	\$/¢	Amount to carry back to the second prior year	T1285
62203	6227	\$/¢	Amount to carry back to the third prior year	T1285
62250	N/A	\$/¢	Innovation equity tax credit	T225
62290	6229	\$	Volunteer firefighters' tax credit	NU428
62300	N/A	\$/¢	Venture capital tax credit	T224
62400	6228	\$	Volunteer firefighters and ground search and rescue tax credit	NS428
62450	6054	\$	Amount claimed for foreign income on line 25600 of the return that is exempt under a tax treaty	NT479, NU479
62460	6250	\$	Basic cost of living tax credit for self	NT479
62470	6247	\$	Cost of living tax credit supplement for spouse or common-law partner	NT479
62480	6248	\$	The "basic credit for self" claimed by the spouse or common-law partner	NT479
62490	6249	\$	Cost of living tax credit supplement	NT479
62510	6251	\$	Northwest Territories credit	NT479
62550	6255	\$	NT political contribution tax credit	NT428
63045	N/A	\$	Child care expenses deduction of the other supporting person	Schedule ON479-A
63047	N/A	\$	Adjusted income of the other supporting person(s)	Schedule ON479-A
63050	N/A	\$/¢	Childcare access and relief from expenses tax credit	ON479
63100	6305	\$	Seniors' public transit tax credit	ON479
63110	6310	\$	ON political contribution tax credit	ON479
63220	6266	\$	Focused flow-through share tax credit	ON479
63255	6324	N	Tax credits for self-employed individuals – Apprenticeships	ON479
63260	6325	N	Tax credits for self-employed individuals – Work placements	ON479
63265	6326	N	Tax credits claimed as a member of a partnership	ON479
63270	6327	N	Business number	ON479
63280	6322	\$/¢	Apprenticeship training tax credit	ON479
63300	6320	\$/¢	Co-operative education tax credit	ON479
63360	6342	\$/¢	Unused low-income tax reduction from spouse or common-law partner	PE428
63370	6339	\$	Basic reduction	PE428
63380	6336	\$	Age reduction for self	PE428
63390	6340	\$	Reduction for spouse or common-law partner	PE428
63400	6337	\$	Age reduction for spouse or common-law partner	PE428
63410	6341	\$	Reduction for an eligible dependant	PE428
63420	6338	\$	PE political contribution tax credit	PE428
63430	6343	\$	Basic and certification tax credits (level 1 and/or level 2 of a non-Red Seal programs)	T1014
63440	6344	\$	Completion and certification tax credit (level 3 of a Red Seal or non-Red Seal program)	T1014

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
63450	6345	\$	Completion and certification tax credit (level 4 of a Red Seal or non-Red Seal program)	T1014
63460	6346	\$	Enhanced tax credit	T1014
63470	6347	\$/¢	Basic tax credit	T1014-1
63480	6348	\$/¢	Completion tax credit	T1014-1
63490	6349	\$/¢	Enhanced tax credit	T1014-1
63500	6350	\$	Equity tax credit	PE428
63510	6351	\$	Volunteer firefighter tax credit	PE428
63554	6368	\$	SK political contribution tax credit	SK428
63557	6374	\$/¢	Labour-sponsored venture capital tax credit	SK428
63600	6360	\$/¢	Mineral exploration tax credit	SK428
63601	6361	\$/¢	Amount to carry back to the first prior year	SK428
63602	6362	\$/¢	Amount to carry back to the second prior year	SK428
63603	6363	\$/¢	Amount to carry back to the third prior year	SK428
63640	6364	\$/¢	Graduate tuition tax credit	SK428
63710	6371	N	Number of qualifying children under 6 years of age	NU428, T2203
63790	N/A	N	Do you reside outside of Whitehorse on December 31 of the tax year?	YT(S14)
63800	6392	\$	Children's fitness tax credit	YT479
63810	6387	\$/¢	Small business investment tax credit	YT479
63811	6380	\$/¢	Amount to carry back to the first prior year	YT479
63812	6381	\$/¢	Amount to carry back to the second prior year	YT479
63813	6382	\$/¢	Amount to carry back to the third prior year	YT479
63830	6383	\$/¢	Labour-sponsored venture capital corporation tax credit	YT479
63831	6352	\$/¢	Amount to carry back to the first prior year	YT479
63832	6353	\$/¢	Amount to carry back to the second prior year	YT479
63833	6354	\$/¢	Amount to carry back to the third prior year	YT479
63840	6389	\$/¢	Research and development tax credit	YT479
63850	6385	\$	YT political contribution tax credit	YT428
63855	N/A	\$/¢	Business carbon price rebate	YT479
63860	6386	\$/¢	Yukon First Nations income tax credit	YT479
63940	6394	\$/¢	Cost of living supplement	NU479
63990	6390	\$/¢	Total cost of living tax credit	NU479
63991	6391	\$	NU political contribution tax credit	NU479
64850	6485	\$	Total expenses eligible for the GST rebate	GST370
64857	6487	\$	Total expenses eligible for the HST rebate	GST370
64860	6486	\$	Total expenses eligible for the HST rebate	GST370
65050	6505	\$/¢	Estimated refund amount	RC71
65070	6507	\$/¢	Amount owed to the client by the discounter	RC71
65090	6509	N	Date for client certification	RC71
65210	6521	\$	Benefits that can no longer be deferred	T1212
65220	6522	\$	Closing balance of deferred security option benefits	T1212
66250	6625	\$	Non-capital loss to be applied to the third prior year	T1A
66260	6626	\$	Non-capital loss to be applied to the second prior year	T1A
66270	6627	\$	Non-capital loss to be applied to the first prior year	T1A
66300	6630	\$	Farming or fishing loss to be applied to the third prior year	T1A

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
66310	6631	\$	Farming or fishing loss to be applied to the second prior year	T1A
66320	6632	\$	Farming or fishing loss to be applied to the first prior year	T1A
66360	6636	\$	Net capital loss to be applied to the third prior year	T1A
66370	6637	\$	Net capital loss to be applied to the second prior year	T1A
66380	6638	\$	Net capital loss to be applied to the first prior year	T1A
66420	6642	\$	Listed personal property net loss to be applied to the third prior year listed personal property net gains	T1A
66430	6643	\$	Listed personal property net loss to be applied to the second prior year listed personal property net gains	T1A
66440	6644	\$	Listed personal property net loss to be applied to the first prior year listed personal property net gains	T1A
66480	6648	\$	Restricted farm loss to be applied to the third prior year	T1A
66490	6649	\$	Restricted farm loss to be applied to the second prior year	T1A
66500	6650	\$	Restricted farm loss to be applied to the first prior year	T1A
66815	6708	\$	Amount of 2018 reserve for dispositions of QFFP to your child after 2009, and before April 21, 2015 and all other dispositions of QFFP after 2014 and before April 21, 2015	T2017
66840	6684	\$	Amount of 2019 reserve for dispositions of QFFP to your child after 2010, and before April 21, 2015, and all other dispositions of QFFP after 2015 and before April 21, 2015	T2017
66843	6701	\$	Amount of 2018 reserve for dispositions of QFFP after April 20, 2015	T2017
66844	6702	\$	Amount of 2019 reserve for dispositions of QFFP after April 20, 2015	T2017
66848	6694	\$	Amount of the most recent reserve claimed on line 66840	T2017
66850	6685	\$	Amount of 2019 reserve for dispositions of QSBCS to your child after 2010, and all other dispositions of QSBCS after 2015	T2017
66883	6709	\$	Amount of 2018 reserve for dispositions of QSBCS to your child after 2009, and all other dispositions of QSBCS after 2014	T2017
66905	6695	\$	Amount of the most recent reserve claimed on line 66850	T2017
66910	6691	\$	Amount of 2018 reserve for dispositions to your child after 2009, of family farm or fishing property other than QFFP and of shares of capital stock of a small business corporation other than QSBCS	T2017
66920	6692	\$	Amount of 2019 reserve for dispositions to your child after 2010, of family farm or fishing property other than QFFP and of shares of capital stock of a small business corporation other than QSBCS	T2017

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
66960	6696	\$	Amount of 2018 reserve for dispositions of property after 2014, other than dispositions listed on lines 66815, 66843, 66883, and 66910	T2017
66990	6699	\$	Amount of 2019 reserve for dispositions of property after 2015, other than dispositions listed on lines 66840, 66844, 66850, and 66920	T2017
67030	6703	\$	Amount of 2018 reserve for dispositions before November 13, 1981	T2017
67060	6706	\$	Total capital reserves	T2017
67120	6712	\$	ITC for total qualified expenditures for SR&ED	T2038(IND)
67130	6715	\$	80% of total contributions made to agricultural organizations for SR&ED	T2038(IND)
67135	6725	\$/¢	ITC allocated from a partnership for SR&ED	T2038(IND)
67140	6714	\$	ITC for total investments in qualified property	T2038(IND)
67170	6717	\$	Total flow-through mining expenditures	T2038(IND)
67180	6718	\$	Total apprenticeship job creation tax credit	T2038(IND)
67190	6719	\$	ITC for child care spaces	T2038(IND)
67193	6726	\$	Amount of expenditure on which ITC is recaptured at 15%	T2038(IND)
67195	6713	\$	Amount of expenditure on which ITC is recaptured at 20%	T2038(IND)
67197	6730	\$	Total recapture of ITC for child care spaces	T2038(IND)
67200	6720	\$/¢	Amount of carryback to the third previous year	T2038(IND)
67210	6721	\$/¢	Amount of carryback to the second previous year	T2038(IND)
67220	6722	\$/¢	Amount of carryback to the first previous year	T2038(IND)
67490	6749	\$	Maximum residency amount for residents of prescribed northern zones	T2222
67507	6757	\$	Non-taxable benefits for board and lodging at a special work site in a prescribed northern zone	T2222
67520	6752	\$	Maximum residency amount for residents of prescribed intermediate zones	T2222
67529	6759	\$	Non-taxable benefits for board and lodging at a special work site in a prescribed intermediate zone	T2222
67540	6754	\$	Total travel amount for trips from a prescribed northern zone	T2222
67560	6756	\$	Total travel amount for trips from a prescribed intermediate zone	T2222
67650	6765	\$	Claim for tax shelter loss or deduction	T5004
67820	6782	\$	Amount of loss created or increased by CCA and carrying charges on certified film property	T691
67830	6783	\$	Amount of loss created or increased by CCA and carrying charges on rental and leasing property	T691
67840	6784	\$	Losses, amounts deductible and carrying charges for tax shelters, limited partnership, and non-active partners	T691
67860	6786	\$	Total of all resource expenditures, depletion allowances, and carrying charges for resource property and flow-through shares	T691
67870	6787	\$	Certain capital gains from graduated rate estates	T691

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
67880	6788	\$	Part of total capital gains that is exempt from Canadian tax under a tax treaty	T691
67890	6789	\$	Capital gains on gifts of property to qualified donees	T691
67910	5569	\$	Security options deductions under paragraph 110(1)(d)	T691
67914	5570	\$	Gifts of securities acquired under a security option plan	T691
67918	5571	\$	Other security options deductions included on line 24900	T691
67920	6792	\$	Limited partnership losses incurred in prior years that are tax shelters	T691
67930	6791	\$	Federal tax payable under alternative minimum tax	T691
67950	6795	\$	Total child care expenses paid in the year	T778
67954	6794	\$	Child care expenses incurred for a child age 6 or younger	T778
67960	6796	\$	Basic limit for eligible children born in the current tax year or earlier for whom the disability amount can be claimed	T778
67980	6798	\$	Part C – Child care expenses paid by the other person with lower net income	T778
67990	6801	\$	Part D – Child care expenses paid while enrolled in an educational program	T778
68020	6802	\$	Total eligible pensions or superannuation, annuity and RRSP/RRIF payments (including life income fund) received	T1032
68025	6807	\$	Veteran's benefits on T4A slips eligible for pension income splitting	T1032
68026	6806	\$	Distributions on T4A-RCA slips eligible for pension income splitting	T1032
68030	6803	N	Number of months married or living common-law in the current tax year	T1032
68040	6804	\$/¢	Total tax deducted from the transferring spouse's or common-law partner's pension income	T1032
68050	6805	\$/¢	Tax deducted for the elected split-pension amount	T1032
68080	6808	\$	Any other investment expenses claimed in the current tax year to earn property income	T936
68100	6810	\$	Any other property income reported in the current tax year	T936
68110	6811	\$	50% of income from the recovery of exploration and development expenses	T936
68140	5334	\$	Capital gains from T3 slips	T936
68150	5365	\$	Non-eligible capital gains from T3 slips	T936
68200	6820	\$/¢	Special tax for Quebec LSVCC	T5006
68210	6821	\$	Excess employees profit-sharing plan amounts	RC359
68220	6822	\$	Proceeds from disposition of publicly traded shares, other shares and mutual fund units	T1170
68230	6823	\$	Gains eligible for 0% inclusion rate from the disposition of publicly traded shares, other shares and mutual funds units	T1170

Line		\$/¢/N	Description	Returns, schedules and forms
2019	2018			
68240	6824	\$	Proceeds from disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land)	T1170
68250	6825	\$	Gains eligible for 0% inclusion rate from the disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land)	T1170
68270	6827	\$	Total of all accumulated income payments	T1172
68280	6828	\$	Total of all accumulated income payments	T1172
68330	6835	\$	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	T1206
68340	6834	\$	Taxable amount of dividends other than eligible dividends, included on line 68330, from taxable Canadian corporations	T1206
68360	6836	\$	Total split income	T1206
68370	6837	\$	Split income from foreign sources	T1206
68380	6838	\$	Total income from foreign sources	T1206
68800	6880	\$/¢	Current-year credit available	T1231
68810	6881	\$/¢	Mining flow-through share tax credit	BC428
68820	6882	\$/¢	Amount to carry back to the first prior year	T1231
68830	6883	\$/¢	Amount to carry back to the second prior year	T1231
68840	6884	\$/¢	Amount to carry back to the third prior year	T1231
68850	6885	\$/¢	Current year tax credit available	T1241

Appendix G2 – Line numbers used on SFD records

The following is a list of valid line numbers that can be used on SFD records. All SFD lines are dollar amounts only.

Line	Description	Forms
575	Point of sale adjustments	T1163, T1273
1770	Tradesperson's tools expenses	T777
1776	Musical instrument expenses	T777
1777	Capital cost allowance for musical instruments	T777
8000	Adjusted gross sales	T2125, SFD type 02 only
8000	Adjusted professional fees	T2125, SFD type 03 only
8141	Total of your gross rents in the year you receive them	T776
8230	Other income	T776, T2125
8290	Reserves deducted last year	T2125
8299	Total gross rental income	T776
8299	Gross income	T2121
8299	Gross business income	T2125, SFD type 02 only
8299	Gross professional income	T2125, SFD type 03 only
8300	Opening inventory (include raw materials, goods in process, and finished goods)	T2125, SFD type 02 only
8320	Purchases during the year (net of returns, allowances, and discounts)	T2125, SFD type 02 only
8340	Direct wage costs	T2125, SFD type 02 only
8360	Subcontracts	T2125, SFD type 02 only
8450	Other costs	T2125, SFD type 02 only
8500	Closing inventory (include raw materials, goods in process, and finished goods)	T2125, SFD type 02 only
8518	Cost of goods sold	T2125, SFD type 02 only
8519	Gross profit (or loss)	T2125, SFD type 02 only
8520	Advertising and promotion	T777
8521	Advertising	T776, T2125
8523	Food, beverages, and entertainment expenses	T777
8523	Meals and entertainment	T2121, T2125
8523	Part 2A – Total amount you paid for meals	TL2
8528	Part 2B – Total amount you paid for meals	TL2
8590	Bad debts	T2125
8690	Insurance	T776, T2121, T2125
8710	Interest and bank charges	T776, T2121, T2125
8760	Business taxes, licences, and memberships	T2121, T2125
8810	Office expenses	T776, T2121, T2125
8810	Supplies	T777
8811	Office stationery and supplies	T2125
8860	Professional fees (includes legal and accounting fees)	T776, T2121, T2125
8862	Accounting and legal fees	T777
8871	Management and administration fees	T776, T2125
8910	Parking	T777
8910	Rent	T2125
8960	Repairs and maintenance	T776, T2125
8963	Repairs and maintenance: Fishing boat – Your cost	T2121
9060	Salaries, wages, and benefits (including employer's contributions)	T776, T2121, T2125

Line	Description	Forms
9062	Crew shares	T2121
9131	Apprentice mechanic tools expenses	T777
9136	Fishing gear	T2121
9137	Nets and traps	T2121
9138	Salt, bait, and ice	T2121
9180	Property taxes	T776, T2125
9200	Travel	T776
9200	Lodging	T777
9200	Travel expenses	T2125
9200	Allowable amount you paid for lodging	TL2
9220	Utilities	T776, T2125
9224	Fuel costs (except for motor vehicles)	T2121, T2125
9270	Other expenses	T776
9270	Other expenses (please specify)	T777
9270	Other expenses (specify)	T2121, T2125
9275	Delivery, freight, and express	T2125
9281	Motor vehicle expenses (not including CCA)	T776, T2121, T2125
9281	Allowable motor vehicle expenses	T777
9368	Total expenses	T777, T2121, T2125
9369	Net income (loss) before adjustments	T776, T2121, T2125
9370	Grains and oilseeds	T2042
9371	Wheat	T2042
9372	Oats	T2042
9373	Barley	T2042
9374	Mixed grains	T2042
9375	Corn	T2042
9376	Canola	T2042
9377	Flaxseed	T2042
9378	Soybeans	T2042
9420	Other crops	T2042
9421	Fruits	T2042
9422	Potatoes	T2042
9423	Vegetables (not including potatoes)	T2042
9424	Tobacco	T2042
9425	Greenhouse and nursery products	T2042
9426	Forage crops or seeds	T2042
9470	Livestock sold – Livestock and animal products revenue	T2042
9471	Livestock sold – Cattle	T2042
9472	Livestock sold – Swine	T2042
9473	Livestock sold – Poultry	T2042
9474	Livestock sold – Sheep and lambs	T2042
9476	Milk and cream (not including dairy subsidies)	T2042
9477	Eggs for consumption	T2042
9520	Other commodities	T2042
9540	Other program payments	T1163, T1273
9540	Program payments – Other program payments	T2042
9541	Program payments – Dairy subsidies	T2042
9542	Program payments – Crop insurance	T2042
9544	Business risk management (BRM) and disaster assistance program payments	T1163, T1273

Line	Description	Forms
9570	Rebates	T2042
9574	Resales, rebates, GST/HST for allowable expenses	T1163, T1273
9575	Resales, rebates, GST/HST for non-allowable expenses, and recapture of capital cost allowance (CCA)	T1163, T1273
9600	Other (specify)	T1163, T1273
9600	Other income (specify)	T2042, T2121
9601	Agricultural contract work	T1163, T1273
9601	Custom or contract work (includes machine rentals)	T2042
9604	Insurance proceeds	T2042
9605	Patronage dividends	T1163, T1273, T2042
9607	Interest	T1163, T1273
9610	Gravel	T1163, T1273
9611	Trucking (farm-related only)	T1163, T1273
9612	Resales of commodities purchased	T1163, T1273
9613	Leases (gas, oil well, surface, etc.)	T1163, T1273
9614	Machine rentals	T1163, T1273
9659	Gross income	T2042
9661	Containers and twine	T1163, T1273, T2042
9662	Fertilizers and soil supplements	T1163, T1273
9662	Fertilizers and lime	T2042
9663	Pesticides and chemical treatments	T1163, T1273
9663	Pesticides (herbicides, insecticides, fungicides)	T2042
9664	Seeds and plants	T2042
9665	Insurance premiums (crop or production)	T1163, T1273
9711	Feed, supplements, straw, and bedding	T2042
9712	Livestock purchases	T2042
9713	Veterinary fees, medicine, and breeding fees	T1163, T1273, T2042
9714	Minerals and salts	T1163, T1273
9760	Machinery (repairs, licences, insurance)	T1163, T1273
9760	Machinery expenses – Repairs, licences, and insurance	T2042
9764	Machinery (gasoline, diesel fuel, oil)	T1163, T1273
9764	Machinery expenses – Gasoline, diesel fuel, and oil	T2042
9765	Machinery lease/rental	T1163, T1273
9790	Total other expenses	T2042
9792	Advertising and promotion costs	T1163, T1273
9795	Building and fence repairs	T1163, T1273
9795	Building repairs and maintenance (includes fence repairs)	T2042
9796	Land clearing and draining	T1163, T1273
9796	Clearing, levelling, and draining land	T2042
9797	Crop insurance, Revenue Protection Program, and stabilization premiums	T2042
9798	Agricultural contract work	T1163, T1273
9798	Custom or contract work (includes machine rentals)	T2042
9799	Electricity	T1163, T1273, T2042
9801	Freight and shipping	T1163, T1273
9802	Heating fuel	T1163, T1273
9802	Heating fuel and curing fuel	T2042
9803	Insurance program overpayment recapture	T2042
9804	Other insurance premiums	T1163, T1273
9804	Insurance	T2042

Line	Description	Forms
9805	Interest (real estate, mortgage, other)	T1163, T1273
9805	Interest and bank charges	T2042
9807	Memberships/subscription fees	T1163, T1273
9808	Office expenses	T1163, T1273, T2042
9809	Legal and accounting fees	T1163, T1273
9809	Professional fees (includes legal and accounting fees)	T2042
9810	Property taxes	T1163, T1273, T2042
9811	Rent (land, buildings, pastures)	T1163, T1273, T2042
9814	Salaries, wages, and benefits (including employer's contributions)	T2042
9815	Arm's length salaries	T1163, T1273
9816	Non-arm's length salaries	T1163, T1273
9819	Motor vehicle expenses	T1163, T1273
9819	Motor vehicle expenses (not including CCA)	T2042
9820	Small tools	T1163, T1273, T2042
9821	Soil testing	T1163, T1273
9822	Storage/drying	T1163, T1273
9823	Licences/permits	T1163, T1273
9824	Telephone	T1163, T1273
9825	Quota rental (tobacco, dairy)	T1163, T1273
9826	Gravel	T1163, T1273
9827	Purchases of commodities resold	T1163, T1273
9829	Motor vehicle interest and leasing costs	T1163, T1273
9836	Commissions and levies	T1163, T1273
9896	Other (specify)	T1163, T1273
9898	Total farm expenses	T2042
9899	Net income (loss) before inventory adjustments	T2042
9923	Total cost of all land additions	T776, T1175, T2042, T2121, T2125
9924	Total proceeds from all land dispositions	T776, T1175, T2042, T2121, T2125
9925	Total equipment additions	T776, T1175, T2042, T2121, T2125
9926	Total equipment dispositions	T776, T1175, T2042, T2121, T2125
9927	Total building additions	T776, T1175, T2042, T2121, T2125
9928	Total building dispositions	T776, T1175, T2042, T2121, T2125
9929	Total cost of all quota additions	T1175, T2042
9930	Total proceeds from all quota dispositions	T1175, T2042
9931	Total business liabilities	T1175, T2042, T2121, T2125
9932	Drawings in the current year	T1175, T2042, T2121, T2125
9933	Capital contributions in the current year	T1175, T2042, T2121, T2125
9934	Adjustment to business-use-of-home expenses	T1163, T1273
9936	Total capital cost allowance	T776
9936	Capital cost allowance	T1163, T1273, T2042, T2121, T2125

Line	Description	Forms
9937	Mandatory inventory adjustments – prior year	T1163, T1273
9937	Mandatory inventory adjustment included in the previous year	T2042
9938	Optional inventory adjustments – prior year	T1163, T1273
9938	Optional inventory adjustment included in the previous year	T2042
9940	Other deductions	T1163, T1273
9941	Optional inventory adjustment – current year	T1163, T1273
9941	Optional inventory adjustment included in the current year	T2042
9942	Mandatory inventory adjustment – current year	T1163, T1273
9942	Mandatory inventory adjustment included in the current year	T2042
9943	Partners – other expenses of the partner	T776
9943	Other amounts deductible from your share of net partnership income (loss)	T2042, T2121, T2125
9944	Net income (loss) after adjustments	T1163, T1273
9945	Co-owners – other deductible expenses	T776
9945	Work-space-in-the-home expenses	T777
9945	Business-use-of-home expenses	T2042, T2121, T2125
9946	Your net income (loss)	T776, T2042, T2121, T2125
9946	Net farming income (loss)	T1163, T1273
9947	Recaptured capital cost allowance	T776
9948	Terminal loss	T776
9949	Total for personal portion	T776
9950	Total A – Total of commodity sales and program payments	T1163, T1273
9953	Private insurance premiums for allowable commodities	T1163, T1273
9954	Proceeds of disposition	T1255, T2091
9955	Year of acquisition	T1255, T2091
9956	Number of years designated	T1255, T2091
9959	Gross farming income	T1163, T1273
9960	Total C – Total of commodity purchases and repayment of program benefits	T1163, T1273
9968	Total expenses	T1163, T1273
9969	Net income (loss) before adjustments	T1163, T1273
9973	Artists' employment expenses	T777
9974	Partners – GST/HST rebate for partners received in the year	T776
9974	GST/HST rebate for partners received in the year	T1163, T1273, T2042, T2121, T2125

Appendix H – Working beneficiaries with pensionable employment earnings

Working beneficiaries at least 60 to 70 years of age are required to contribute to the Canada Pension Plan (CPP) whether they are employed or self-employed.

Working beneficiaries at least 65 years of age, but under 70, may make an election to stop contributions to the CPP. This election may be revoked in a subsequent year.

When there is an election in the tax year, the taxpayer will not contribute to CPP starting with the election effective month.

Example 1:

- The election effective date on record is April 2019. The taxpayer files a 2019 return with CPP contributions.
- The CPP contribution will be calculated from January to March only. The proration factor of 3/12 will be used.
- For future years and elections made in December, the effective date will be January of the subsequent year. The taxpayer may also revoke in this subsequent year, meaning the system will have to use both election and revocation effective dates.

Example 2:

- The election effective date on record is January 2019, meaning an election was made December 2018. Therefore, a revocation can be made in 2019. The revocation effective date on record is June 2019.
- The CPP contributions will be calculated for June to December. The proration factor of 7/12 will be used.

Example 3:

- The 68 year old taxpayer works in and out of Quebec. He is in receipt of CPP retirement benefits and has a CPT30 election on record with an effective date of April 2018.
- The taxpayer files 2019 return with CPP and QPP contributions indicated on Form RC381.
- The system will calculate QPP contributions based on the QPP pensionable earnings on line 50329, for the entire year.
- The CPP contributions will be calculated for January to March only. The proration factor of 3/12 will be used by the system.
- When there is a relevant revocation in the tax year, the taxpayer will contribute to CPP, starting in the revocation effective month.

Example 4:

- There is a relevant revocation effective date on record as April 2019. The taxpayer files a 2019 return with CPP contributions.
- The CPP contributions will be calculated for April to December. The proration factor of 9/12 will be used by the system.

Appendix I – Spouse’s or common-law partner’s capital gain from mortgage foreclosures and conditional sales repossessions

Supporting line 52300 captures the spouse’s or common-law partner’s capital gain from mortgage foreclosures and conditional sales repossessions. This type of gain is excluded from the calculation of net income in order to determine the refundable medical expense supplement, the Canada workers benefit, and the low-income tax reduction for the provinces of Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, and the British Columbia sales tax credit.

The amount on line 52300 is calculated as follows:

- If there is no amount on line 12700, line 52300 is equal to zero.
- If there is an amount on line 12700, the following rules apply:
 1. If line 12400 and line 15500 are both less than or equal to zero, line 52300 is equal to zero.
See Example 1.
 2. If line 12400 is less than or equal to zero but line 15500 is greater than zero, compare the taxable portion of the amount on line 15500 with the amount on line 12700:
 - a. If the taxable portion is less than line 12700, line 52300 is equal to the taxable portion on line 15500.
See Example 2a.
 - b. If the taxable portion is greater than or equal to line 12700, line 52300 is equal to the amount on line 12700.
See Example 2b.
 3. If line 12400 is greater than zero but line 15500 is less than or equal to zero, compare the taxable portion of the amount on line 12400 with the amount on line 12700:
 - a. If the taxable portion is less than line 12700, line 52300 is equal to the taxable portion of line 12400.
See Example 3a.
 - b. If the taxable portion is greater than or equal to line 12700, line 52300 is equal to the amount on line 12700.
See Example 3b.
 4. If line 12400 and line 15500 are both greater than zero, compare the taxable portion of the total of the amounts reported on these lines with the amount on line 12700:
 - a. If the taxable portion is less than line 12700, line 52300 is equal to the taxable portion of the amounts on lines 12400 and 15500.
See Example 4a.
 - b. If the taxable portion is greater than or equal to line 12700, line 52300 is equal to the amount on line 12700.
See Example 4b.

Example 1 – Line 12400 and line 15500 are both less than or equal to zero

Lines on the spouse's or common-law partner's Schedule 3:

- Line 12400 = loss of \$2,000
- Line 15500 = \$0
- Line 12700 = \$0

In this situation, no entry is required on line 52300 on the taxpayer's return.

Example 2a – Line 12400 is less than or equal to 0 but line 15500 is greater than zero

Lines on the spouse's or common-law partner's Schedule 3:

- Line 12400 = loss of \$1,000
- Line 15500 = gain of \$3,000
- Line 13200 = gain of \$5,000
- Line 12700 = \$3,500

The taxable portion on line 15500 is \$1,500 (50% of \$3,000). The lesser of the taxable capital gain on line 15500 and the amount on line 12700 is \$1,500.

In this situation, line 52300 = \$1,500.

Example 2b – Line 12400 is less than or equal to 0 but line 15500 is greater than zero

Lines on the spouse's or common-law partner's Schedule 3:

- Line 12400 = loss of \$1,000
- Line 15500 = gain of \$5,000
- Line 13200 = loss of \$2,000
- Line 12700 = \$1,000

The taxable portion on line 15500 is \$2,500 (50% of \$5,000). The lesser of the taxable capital gain on line 15500 and the amount on line 12700 is \$1,000.

In this situation, line 52300 = \$1,000.

Example 3a – Line 12400 is greater than 0 but line 15500 is less than or equal to zero

Lines on the spouse's or common-law partner's Schedule 3:

- Line 12400 = gain of \$4,000
- Line 15500 = loss of \$3,000
- Line 10700 = gain of \$5,000
- Line 12700 = \$3,000

The taxable portion on line 12400 is \$2,000 (50% of \$4,000). The lesser of the taxable capital gain on line 12400 and the amount on line 12700 is \$2,000.

In this situation, line 52300 = \$2,000.

Example 3b – Line 12400 is greater than 0 but line 15500 is less than or equal to zero

Lines on the spouse's or common-law partner's Schedule 3:

- Line 12400 = gain of \$30,000
- Line 15500 = loss of \$10,000
- Line 13200 = gain of \$5,000
- Line 12700 = \$12,500

The taxable portion on line 12400 is \$15,000 (50% of \$30,000). The lesser of the taxable capital gain on line 12400 and the amount on line 12700 is \$12,500.

In this situation, line 52300 = \$12,500.

Example 4a – Line 12400 and line 15500 are both greater than zero

Lines on the spouse's or common-law partner's Schedule 3:

- Line 12400 = gain of \$3,000
- Line 15500 = gain of \$200
- Line 10700 = gain of \$5,000
- Line 12700 = \$4,100

The taxable portion on line 12400 and line 15500 is \$1,600 (50% of \$3,200). The lesser of the taxable capital gain on line 12400 plus line 15500 and the amount on line 12700 is \$1,600.

In this situation, line 52300 = \$1,600.

Example 4b – Line 12400 and line 15500 are both greater than zero

Lines on the spouse's or common-law partner's Schedule 3:

- Line 12400 = gain of \$35,000
- Line 15500 = gain of \$15,000
- Line 13200 = loss of \$10,000
- Line 12700 = \$20,000

The taxable portion on line 12400 and line 15500 is \$25,000 (50% of \$50,000). The lesser of the taxable capital gain on line 12400 plus line 15500 and the amount on line 12700 is \$20,000.

In this situation, line 52300 = \$20,000.

Appendix J – Net self-employment income (loss) adjustment amount

Supporting line 55320 is an adjustment line to be used when an individual has more than one business reported on one of the self-employment lines (13500, 13700, 13900, 14100, or 14300) and reports income from one, and a loss from another.

As the individual's "working or earned income" used in the calculation of the Canada workers benefit (CWB) and refundable medical expense supplement should only include the net income (not loss) from each business, line 55320 is to be updated to equal the amount required to negate the loss. Otherwise, the CRA system will only use the amount entered on the self-employment line to calculate the allowable credit on lines 45200 and 45300.

For married or common-law couples, if Spouse A is claiming the CWB for both partners, as their working income is higher, line 55320 should still be updated on Spouse B's return if it is applicable to their return, in case a spousal match is performed on the returns.

Example 1:

Sally operates Business A with a net income of \$5,000 and Business B with a net loss of \$3,000.

- Line 13500 will be a net income of \$2,000 (\$5,000 minus \$3,000).
- The total self-employed income excluding losses is \$5,000 (from Business A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$5,000 (line 5) minus \$2,000 (line 13500) = \$3,000.

Therefore, line 55320 = \$3,000.

Example 2:

Doug operates Business A with a net income of \$5,000 and Business B with a net loss of \$8,000.

- Line 13500 will be a net loss of \$3,000 (\$5,000 minus \$8,000).
- The total self-employed income excluding losses is \$5,000 (from Business A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$5,000 (line 5) minus \$0 (the loss on line 13500 is not used in the calculation) = \$5,000.

Therefore, line 55320 = \$5,000.

Example 3:

John operates Farm A with a net income of \$5,000, Farm B with a net income of \$2,000, and Farm C with a net loss of \$10,000.

- Line 14100 will be a loss of \$3,000 (\$5,000 plus \$2,000 minus \$10,000).
- The total self-employed income excluding losses is \$7,000 (from Farms A and B).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

\$7,000 (line 5) minus \$0 (the loss on line 14100 is not used in the calculation) = \$7,000.

Therefore, line 55320 = \$7,000.

Example 4:

Jennifer operates Business A with a net income of \$5,000 and Business B with a net loss of \$5,000.

- Line 13500 is considered to be zero.
- The total self-employed income excluding losses is \$5,000 (from Business A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

$\$5,000$ (line 5) minus $\$0$ (line 13500) = $\$5,000$.

Therefore, line 55320 = $\$5,000$.

Example 5:

Peter operates Farm A with a net income of \$5,000.

- Line 14100 will be a net income of \$5,000.
- The total self-employed income excluding losses is \$5,000 (from Farm A).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

$\$5,000$ (line 5) minus $\$5,000$ (line 14100) = $\$0$.

Therefore, line 55320 = $\$0$.

Example 6:

Serge operates Farm A with a net income of \$5,000. Serge also operates Business 1 with a net income of \$2,000, and Business 2 with a net loss of \$10,000.

- Line 14100 will be a net income of \$5,000.
- Line 13500 will be a loss of \$8,000 ($\$2,000$ minus $\$10,000$).
- The total self-employed income excluding losses is \$7,000 (from Farm A and Business 1).
- Enter this amount on line 5 of Schedule 6 under Part A – Working income.

$\$7,000$ (line 5) minus $\$5,000$ (line 14100) minus $\$0$ = $\$2,000$.

Therefore, line 55320 = $\$2,000$. Note that the loss on line 13500 is not used.

Appendix K – Non-refundable tax credits for newcomers

In the year of immigration, a newcomer to Canada may be limited in the amount allowed for the following non-refundable tax credits.

Line	Federal, provincial or territorial	Description
30000	Federal	Basic personal amount
30100	Federal	Age amount
30300	Federal	Spouse or common-law partner amount
30400	Federal	Amount for an eligible dependant
30425	Federal	Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older
30450	Federal	Canada caregiver amount for other infirm dependants age 18 or older
30500	Federal	Canada caregiver amount for infirm children under 18 years of age
31800	Federal	Disability amount transferred from a dependant
32400	Federal	Tuition amount transferred from a child
32600	Federal	Amounts transferred from your spouse or common-law partner
58040	All provinces and territories	Basic personal amount
58080	All provinces and territories	Age amount
58120	All provinces and territories	Spouse or common-law partner amount
58160	All provinces and territories	Amount for an eligible dependant
58170	YT only	Caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older
58175	BC only	British Columbia caregiver amount
58180	YT only	Caregiver amount for infirm dependants age 18 or older
58185	ON only	Ontario caregiver amount
58189	YT only	Caregiver amount for infirm children under 18 years of age
58200	All provinces and territories, except ON, BC and YT	Amount for infirm dependants age 18 or older
58210	SK only	Amount for dependent children age 18 or younger
58220	SK only	Senior supplementary amount
58230	NU only	Amount for young children
58400	All provinces and territories, except ON, BC and YT	Caregiver amount
58480	All provinces and territories	Disability amount transferred from a dependant
58600	All provinces and territories, except ON and SK	Tuition, (education) (and textbook) amounts transferred from a child
58640	All provinces and territories	Amounts transferred from your spouse or common-law partner

An immigrant must meet the 90% rule for the period of non-residency in order to be allowed the non-refundable tax credits in full. A taxpayer will meet the 90% rule if the Canadian-source income reported for the part of the

year while not a resident of Canada is 90% or more of the net world income for that part of the year, or if there was no income from sources inside and outside Canada for that part of the year. The 90% rule is calculated as follows:

$$(\text{Canadian-source non-resident income} \times 100\%) \div (\text{Net world non-resident income})$$

If a taxpayer does not meet the 90% rule, the above non-refundable tax credits must be prorated based on the immigration date.

Situation A:

Olga arrived in Canada on June 30, 2019. In the period of non-residency (January 1 to June 29, 2019), she had \$30,000 of Canadian-source non-resident income and \$3,000 of foreign-source non-resident income.

90% rule calculation:

$$(\$30,000 \times 100\%) \div (\$30,000 + \$3,000) = \mathbf{90.9\%}$$

Example A1 – Allowing non-refundable tax credits in full

Olga meets the 90% rule and is entitled to the non-refundable tax credits in full.

The entries to be made are:

- Line 52920 = 30,000
- Line 52930 = 3,000

Situation B:

Pedro, who is 67 years old, and his spouse Suzanne arrived in Canada on September 25, 2019. In the period of non-residency (January 1 to September 24, 2019), Pedro had \$4,000 of Canadian-source non-resident income (employment income) and \$5,000 of foreign-source non-resident income. Suzanne had foreign-source non-resident income of \$1,000 during the same period. Pedro's net income between September 25 and December 31 was \$15,000 and Suzanne's was \$800 in the same period.

90% rule calculation:

$$(\$4,000 \times 100\%) \div (\$4,000 + \$5,000) = \mathbf{44.4\%}$$

Pedro does not meet the 90% rule and must prorate the non-refundable tax credits based on the immigration date.

Example B1 – Prorating the basic personal amount

Pedro claims \$3,240 on line 30000 at step 5 of his return, calculated as follows:

$$(98 \text{ days in Canada} \times \$11,809) \div (365 \text{ days in 2019}) = \mathbf{\$3,240}$$

Example B2 – Prorating the age amount

Pedro claims \$684 on line 30100 at step 5 of his return, calculated as follows:

First, prorate the maximum age amount of \$7,494:

$$(98 \text{ days in Canada} \times \$7,494) \div (365 \text{ days in 2019}) = \$2,012 \text{ (A)}$$

Then, prorate the base income amount of \$37,790:

$$(98 \text{ days in Canada} \times \$37,790) \div (365 \text{ days in 2019}) = \$10,146 \text{ (B)}$$

Since Pedro's net income is greater than amount (B), he must reduce amount (A) by 15% of the amount of his income that is more than the prorated base income amount (B), as follows:

$$\$19,000 \text{ minus } \$10,146 = \$8,854 \text{ (excess amount)}$$

$$\$8,854 \times 15\% = \$1,328 \text{ (C)}$$

The age amount that Pedro can claim is (A) minus (C):

$$\$2,012 \text{ minus } \$1,328 = \$684$$

Example B3 – Prorating the spouse or common-law partner amount

Pedro claims \$2,440 on line 30300 at step 5 of his return, calculated as follows:

First, prorate the maximum spouse or common-law partner amount of \$12,091:

$$(98 \text{ days in Canada} \times \$12,091) \div (365 \text{ days in 2019}) = \$3,240$$

Then, subtract Suzanne's net income (earned while living in Canada):

$$\$3,240 \text{ minus } \$800 = \$2,440$$

Note that should an immigrant be entitled to the Canada caregiver amount, the amount should not be directly prorated when the immigrant does not meet the 90% rule. Proration should be performed after adding the base amount and the Canada caregiver amount.

The entries to be made are:

- Line 30000 = 3,240
- Line 30100 = 684
- Line 30300 = 2,440
- Line 52630 = 800
- Line 52670 = 1,000
- Line 52920 = 4,000
- Line 52930 = 5,000
- Spouse's or common-law partner's net income = 1,800