



# Easy Reference Card

## Contact numbers

Before you leave the training session, make sure you get the local telephone numbers to federal government offices that are not listed below:

### Human Resources Development Canada ([www.hrdc.gc.ca](http://www.hrdc.gc.ca))

- Social insurance number applications ..... 1-800-206-7218
- Canada Pension Plan, Old Age Security ..... 1-800-277-9914

### Canada Customs and Revenue Agency ([www.ccr.gc.ca](http://www.ccr.gc.ca))

- Canada Child Tax Benefit..... 1-800-387-1193
- General enquiries ..... 1-800-959-8281  
Monday to Friday (except holidays) from 8:15 a.m. to 5:00 p.m. year round.  
From February 16 to April 30, telephone service hours are extended until 10:00 p.m. on weekdays, and from 9:00 a.m. to 1:00 p.m. on weekends.
- GST/HST credit ..... 1-800-959-1953
- Business enquiries ..... 1-800-959-5525
- International Tax Services Office (8:15 a.m. to 5:00 p.m. Eastern Time) ..... 1-800-267-5177
- Requests for forms and publications ([www.ccr.gc.ca/forms](http://www.ccr.gc.ca/forms))..... 1-800-959-2221
- Requests for publications in alternate formats for people who are visually impaired (8:15 a.m. to 5:00 p.m. Eastern Time) ..... 1-800-267-1267
- Services for people who have a hearing or speech impairment ..... 1-800-665-0354
- T.I.P.S. (Tax Information Phone Service) ..... 1-800-267-6999

Your tax services office contact person:

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Your International Tax Services Office contact person:

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Other important telephone numbers:

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## Quick reference

These are some common information slips and the corresponding lines on the return and Schedule 1. For numbers with an “\*”, check for corresponding provincial and territorial claims.

### Information slips

### Line numbers

#### **T4 slip**, *Statement of Remuneration Paid*

Box 14 – Employment income .....	101
Box 16 or 17 – Employee’s Canada or Quebec Pension Plan contributions .....	*308
Box 18 – Employee’s Employment Insurance premiums .....	*312
Box 20 – Registered Pension Plan contributions .....	207
Box 22 – Income tax deducted .....	437
Box 44 – Union dues .....	212
Box 46 – Charitable donations .....	see line *349 in the guide
Box 52 – Pension adjustment .....	206

#### **T4A slip**, *Statement of Pension, Retirement, Annuity, and Other Income*

Box 16 – Pension or superannuation .....	115
Box 22 – Income tax deducted .....	437
Box 24 – Annuities .....	see line 115 in the guide
Box 28 – Other Income .....	see lines 104 or 130 in the guide

#### **T4A(OAS) slip**, *Statement of Old Age Security*

Box 18 – Taxable pension paid .....	113
Box 21 – Net supplements paid .....	146 and 250
Box 22 – Income tax deducted .....	437

#### **T4A(P) slip**, *Statement of Canada Pension Plan Benefits*

Box 20 – Taxable Canada Pension Plan benefits .....	114
Box 22 – Income tax deducted .....	437

#### **T5007 slip**, *Statement of Benefits*

Box 10 – Workers’ compensation benefits .....	144 and 250
Box 11 – Social assistance payments or provincial supplements .....	see line 145 in the guide

#### **T4E slip**, *Statement of Employment Insurance Benefits*

Box 14 – Total benefits paid.....	119
Box 22 – Federal income tax deducted .....	437

#### **T5 slip**, *Statement of Investment Income*

Box 11 – Taxable amount of dividends .....	120
Box 12 – Federal dividend tax credit .....	*425
Box 13 – Interest from Canadian sources .....	121

## Commonly used figures

In most cases, you will use the clients' information slips to complete their returns. For clients who have received income from the Old Age Security program but have not yet received their information slip, you can use the figures listed below to complete their returns. If the clients find that the amount differs when they receive their information slip, they can request a change to their return by sending the information slip to their tax centre.

### Monthly payments for 2003

		Jan. - Mar.	Apr. - June	July - Sept.	Oct. - Dec.
<b>Old Age Security pension</b>		\$453.36	\$456.08	\$461.55	\$461.55
<b>Guaranteed Income Supplement</b>	Single <b>or</b> Spouse or common-law partner of a non-pensioner	\$538.80	\$542.03	\$548.53	\$548.53
	Spouse or common-law partner of a pensioner <b>or</b> of a recipient of the Allowance	\$350.95	\$353.06	\$357.30	\$357.30
<b>Allowance</b>	Regular	\$804.31	\$809.14	\$818.85	\$818.85
	Survivor	\$887.98	\$893.31	\$904.03	\$904.03

## Personal amounts

The amounts listed below (and their corresponding provincial/territorial amounts) usually need to be prorated for part-year residents (see page 22 of the handbook and pamphlet T4055, *Newcomers to Canada* for the rules that apply for prorating personal amounts). If the amounts need to be prorated, calculate the client's eligible amounts by prorating the amounts on lines 300 and 305 and the figures provided on the worksheets in the Forms package based on the number of days the client was resident in Canada in the year.

<b>Basic personal amount</b> (line 300)	\$7,756	All clients are eligible to this amount.
<b>Age amount</b> (line 301)	\$3,787	The amount is reduced if the client's net income is more than \$28,193. To calculate, use the chart for line 301 on the <i>Federal Worksheet</i> in the forms book.
<b>Spouse or common-law partner amount</b> (line 303)	\$6,586	If the spouse or common-law partner's net income is more than \$659, complete the calculation on Schedule 1.
<b>Amount for an eligible dependant</b> (line 305)	\$6,586	The amount is reduced if the eligible dependant's net income is more than \$659. Calculate using the chart for line 305 on the <i>Federal Worksheet</i> in the forms book.
<b>Disability amount</b> (line 316)	\$6,729	You may have to attach Form T2201, <i>Disability Tax Credit Certificate</i> , to the return. See line 316 in the guide. For a child under 18, complete the chart for line 316 on the <i>Federal Worksheet</i> in the forms book to calculate a supplement to this amount.

## Checklists

After you have finished a return, it's always a good idea to review it to make sure you haven't forgotten anything. Use this checklist as a final reminder.

- If your client has children under 18 and has never applied for the CCTB, tell him or her to get application kit RC69 by calling **1-800-959-2221**.
- If your client receives the CCTB, remind him or her to call us at **1-800-387-1193** as soon as possible after a change in marital status, address, or the number of eligible children.
- Did you complete all of the "Identification" area, including the client's date of birth, and spouse or common-law partner information?
- Did you complete the GST/HST credit application?
- Is there a "1" in the box to the right of field 487 on the last page of the return to show that a volunteer completed it?

## Filing electronically

- Did you review the return and ensure that it is eligible for EFILE?
- Did you complete Parts A and B, get the client to sign Part F of Form T183, and retain a copy for your records?
- Did you save the tax file to a diskette?
- Did you provide a summary of the return to the client?

- After filing, did you enter the date of transmission and confirmation number on Form T183, and delete the tax file from the diskette?

## Filing a paper return

- If you used your client's personalized identification label, did you verify that the information on it is correct?
- If the refund or balance owing differs greatly from what your client had in the past, check to see if any other non-refundable tax credits apply to your client.
- Did you attach to the return the federal Schedule 1 and the provincial or territorial Form 428, all other completed schedules, all information slips, and required forms and receipts?
- Did the client sign the return?
- Did you give the working copy of the return to your client to keep on file?
- If you used software and printed the return for paper filing, did you include the T1-KS summary?
- Did you remind your client to send the return by April 30 to avoid any late-filing penalty, even if he or she can't pay the full amount owing? Advise any client who cannot pay on time to contact their tax services office to arrange a payment schedule after they receive their *Notice of Assessment*.

Think Recycling!



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