



T1 Income Tax and Benefit Return 2020

Before you start:

If you are filling out this return for a **deceased person**, make sure you enter **their information** in all the boxes in Step 1.

Step 1 – Identification and other information

| | |
|---|---|
| <p style="text-align: center;">Identification</p> <p style="text-align: center;">Print your name and address below.</p> <p>First name and initial _____</p> <p>Last name _____</p> <p>Mailing address: Apt No. – Street No. Street name _____</p> <p>PO Box _____ RR _____</p> <p>City _____ Prov./Terr. _____ Postal code _____</p> | <p style="text-align: right;">BC 8</p> <p style="text-align: center;">Information about you</p> <p>Enter your social insurance number (SIN): _____</p> <p style="text-align: right;">Year Month Day</p> <p>Enter your date of birth: _____</p> <p>Your language of correspondence: English Français</p> <p>Votre langue de correspondance : <input type="checkbox"/> <input type="checkbox"/></p> |
| <p style="text-align: center;">Email address</p> <p>By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use under Step 1 in the guide.</p> <p>Enter an email address: _____</p> | <p style="text-align: center;">Is this return for a deceased person?</p> <p>Ensure the SIN information above is for the deceased person.</p> <p>If this return is for a deceased person, enter the date of death: _____</p> <p style="text-align: right;">Year Month Day</p> |
| <p style="text-align: center;">Information about your residence</p> <p>Enter your province or territory of residence on December 31, 2020: _____</p> <p>Enter the province or territory where you currently reside if it is not the same as your mailing address above: _____</p> <p>If you were self-employed in 2020, enter the province or territory where your business had a permanent establishment: _____</p> <p>If you became or ceased to be a resident of Canada for income tax purposes in 2020, enter the date of:</p> <p style="text-align: center;"> entry Month Day or departure Month Day </p> | <p style="text-align: center;">Marital status</p> <p style="text-align: center;">Tick the box that applies to your marital status on December 31, 2020:</p> <p> 1 <input type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input type="checkbox"/> Single </p> |
| <p style="text-align: center;">Residency information for tax administration agreements</p> <p>Did you reside on Nisga'a Lands on December 31, 2020? _____ Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2</p> <p>If yes, are you a citizen of the Nisga'a Nation? _____ Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2</p> | <p style="text-align: center;">Information about your spouse or common-law partner (if you ticked box 1 or 2 above)</p> <p>Enter their SIN: _____</p> <p>Enter their first name: _____</p> <p>Enter their net income for 2020 to claim certain credits: _____</p> <p>Enter the amount of universal child care benefit (UCCB) from line 11700 of their return: _____</p> <p>Enter the amount of UCCB repayment from line 21300 of their return: _____</p> <p>Tick this box if they were self-employed in 2020: 1 <input type="checkbox"/></p> |
| <p>Do not use this area</p> | |

| | |
|---|---|
| <p style="text-align: center;">Residency information for tax administration agreements</p> <p>Did you reside on Nisga'a Lands on December 31, 2020? _____</p> <p>If yes, are you a citizen of the Nisga'a Nation? _____</p> | <p>Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2</p> <p>Yes <input type="checkbox"/> 1 No <input type="checkbox"/> 2</p> |
|---|---|

| | | | | | | | | | |
|----------------------|-------|--|--|--|--|-------|--|--|--|
| Do not use this area | 17200 | | | | | 17100 | | | |
|----------------------|-------|--|--|--|--|-------|--|--|--|

Step 1 – Identification and other information (continued)

Please answer the following questions.

**Elections Canada** (For more information, see "Elections Canada" under Step 1, in the guide.)

A) Do you have Canadian citizenship?

Yes ☐ 1 No ☐ 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are aged 14 to 17, to update the Register of Future Electors?

Yes ☐ 1 No ☐ 2

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

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

Indian Act – Exempt income

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

For more information on this type of income, go to canada.ca/taxes-aboriginal-peoples.1 ☐

If you **tick** the box, complete Form T90, Income Exempt From Tax Under the Indian Act. Complete this form so that the CRA can calculate your Canada training credit limit for the 2021 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2020 tax year, if applicable. It also may be used to calculate your family's provincial or territorial benefits.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2020, was more than CAN\$100,000?

26600 Yes ☐ 1 No ☐ 2

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

Attach only the documents (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.
If a line does not apply, leave it blank unless instructed otherwise.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

| | | | | | | |
|--|------------------------------------|---|----------------------|---|---------|----|
| Employment income (box 14 of all T4 slips) | 10100 | | | | 1 | |
| Tax-exempt income for emergency services volunteers (see line 10100 in the guide) | 10105 | | | | | |
| Commissions included on line 1 (box 42 of all T4 slips) | 10120 | | | | | |
| Wage-loss replacement contributions (see line 10100 in the guide) | 10130 | | | | | |
| Other employment income | 10400 | + | | | 2 | |
| Old age security pension (box 18 of the T4A(OAS) slip) | 11300 | + | | | 3 | |
| CPP or QPP benefits (box 20 of the T4A(P) slip) | 11400 | + | | | 4 | |
| Disability benefits included on line 4 (box 16 of the T4A(P) slip) | 11410 | | | | | |
| Other pensions and superannuation (see line 11500 in the guide and complete line 31400 in the Worksheet for the return) | 11500 | + | | | 5 | |
| Elected split-pension amount (complete Form T1032) | 11600 | + | | | 6 | |
| Universal child care benefit (UCCB) (go to canada.ca/line-11700) (see the RC62 slip) | 11700 | + | | | 7 | |
| UCCB amount designated to a dependant | 11701 | | | | | |
| Employment insurance and other benefits (box 14 of the T4E slip) | 11900 | + | | | 8 | |
| Employment insurance maternity and parental benefits and provincial parental insurance plan benefits | 11905 | | | | | |
| Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (complete the Worksheet for the return) | 12000 | + | | | 9 | |
| Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations (complete the Worksheet for the return) | 12010 | | | | | |
| Interest and other investment income (complete the Worksheet for the return) | 12100 | + | | | 10 | |
| Net partnership income: limited or non-active partners only | 12200 | + | | | 11 | |
| Registered disability savings plan income (box 131 of the T4A slip) | 12500 | + | | | 12 | |
| Rental income (see Guide T4036) | Gross 12599 | | Net 12600 | + | 13 | |
| Taxable capital gains (complete Schedule 3) | 12700 | + | | | 14 | |
| Support payments received (see Guide P102) | Total 12799 | | Taxable amount 12800 | + | 15 | |
| RRSP income (from all T4RSP slips) | 12900 | + | | | 16 | |
| Other income | Specify: 13000 | + | | | 17 | |
| Taxable scholarship, fellowships, bursaries, and artists' project grants | 13010 | + | | | 18 | |
| Self-employment income (see Guide T4002) | | | | | | |
| Business income | Gross 13499 | | Net 13500 | + | 19 | |
| Professional income | Gross 13699 | | Net 13700 | + | 20 | |
| Commission income | Gross 13899 | | Net 13900 | + | 21 | |
| Farming income | Gross 14099 | | Net 14100 | + | 22 | |
| Fishing income | Gross 14299 | | Net 14300 | + | 23 | |
| Workers' compensation benefits (box 10 of the T5007 slip) | 14400 | | 24 | | | |
| Social assistance payments | 14500 | + | 25 | | | |
| Net federal supplements (box 21 of the T4A(OAS) slip) | 14600 | + | 26 | | | |
| Add lines 24 to 26 (see line 54 in Step 4). | 14700 | = | | + | 27 | |
| Add lines 1 to 23 and 27. | This is your total income . | | | | 15000 = | 28 |

Step 3 – Net incomeEnter your **total income** from line 28 from the previous page.

15000

29

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)

20600

Registered pension plan deduction

(box 20 of all T4 slips and box 032 of all T4A slips)

20700

30

RRSP deduction (see Schedule 7 and **attach** receipts)

20800

+

31

Pooled registered pension plan (PRPP)

employer contributions (amount from your PRPP contribution receipts)

20810

Deduction for elected split-pension amount (complete Form T1032)

21000

+

32

Annual union, professional, or like dues (receipts and box 44 of all T4 slips)

21200

+

33

Universal child care benefit repayment (box 12 of all RC62 slips)

21300

+

34

Child care expenses (complete Form T778)

21400

+

35

Disability supports deduction (complete Form T929)

21500

+

36

Business investment loss

(see Guide T4037) Gross 21699

Allowable deduction 21700

+

37

Moving expenses (complete Form T1-M)

21900

+

38

Support payments made

(see Guide P102) Total 21999

Allowable deduction 22000

+

39

Carrying charges and interest expenses
(complete the Worksheet for the return)

22100

+

40

Deduction for CPP or QPP contributions on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies)

22200

+

• 41

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)

(maximum \$165.60) 22215

+

• 42

Exploration and development expenses (go to **canada.ca/line-22400**)
(complete Form T1229)

22400

+

43

Other employment expenses (see Guide T4044)

22900

+

44

Clergy residence deduction (complete Form T1223)

23100

+

45

Other deductions Specify:

23200

+

46

Add lines 30 to 46.

23300

=

▶

-

47

Line 29 minus line 47 (if negative, enter "0")

This is your **net income before adjustments.**

23400

=

48

Social benefits repayment (If you reported income at line 8 and the amount at line 48 is **more than \$67,750**, see the repayment chart on the back of your T4E slip. If you reported income on lines 3 or 26, and the amount at line 48 is **more than \$79,054**, or you have an amount at code 202 on your T4A slip, and the amount at line 48 is **more than \$38,000**, complete the chart for line 23500 on the Worksheet for the return. Otherwise, enter "0")

23500

-

• 49

Line 48 minus line 49 (if negative, enter "0")

This is your **net income.**

23600

=

50

Step 4 – Taxable incomeEnter your **net income** from line 50 on the previous page.

| | | | | |
|---|-------------------------------------|---|--|-----------|
| | 23600 | | | 51 |
| Canadian Forces personnel and police deduction (box 43 of all T4 slips) | 24400 | | | 52 |
| Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212) | 24900 | + | | 53 |
| Other payments deduction (claim the amount from line 27, unless it includes an amount at line 26. If so, see line 25000 in the guide) | 25000 | + | | 54 |
| Limited partnership losses of other years (go to canada.ca/line-25100) | 25100 | + | | 55 |
| Non-capital losses of other years (go to canada.ca/line-25200) | 25200 | + | | 56 |
| Net capital losses of other years | 25300 | + | | 57 |
| Capital gains deduction (complete Form T657) | 25400 | + | | 58 |
| Northern residents deductions (complete Form T2222) | 25500 | + | | 59 |
| Additional deductions Specify: | 25600 | + | | 60 |
| Add lines 52 to 60. | 25700 | = | | 61 |
| Line 51 minus line 61 (if negative, enter "0") | This is your taxable income. | | | 62 |
| | 26000 | = | | |

Step 5 – Federal tax**Part A – Federal tax on taxable income**Enter your **taxable income** from line 62.

Complete the appropriate column depending on the amount on line 63.

Enter the amount from line 63.

Line 64 minus line 65 (cannot be negative)

Multiply line 66 by line 67.

Add lines 68 and 69.

Enter this amount on line 108 on page 7 of this return

| Line 63 is \$48,535 or less | Line 63 is more than \$48,535 but not more than \$97,069 | Line 63 is more than \$97,069 but not more than \$150,473 | Line 63 is more than \$150,473 but not more than \$214,368 | Line 63 is more than \$214,368 | |
|--------------------------------|---|--|---|-----------------------------------|-----------|
| – 0.00 | – 48,535.00 | – 97,069.00 | – 150,473.00 | – 214,368.00 | 64 |
| = | = | = | = | = | 65 |
| x 15% | x 20.5% | x 26% | x 29% | x 33% | 66 |
| = | = | = | = | = | 67 |
| + 0.00 | + 7,280.25 | + 17,229.72 | + 31,114.76 | + 49,644.31 | 68 |
| | | | | | 69 |
| = | = | = | = | = | 70 |

Part B – Federal non-refundable tax credits

If your net income at line 23600 is **\$150,473 or less**, enter \$13,229 on line 30000. If your net income is **\$214,368 or more**, enter \$12,298. Otherwise, complete the calculation using the Worksheet for the return to determine how much to claim on line 30000.

| | | | | |
|---|--------------------|-------------|-------|-----------|
| Basic personal amount | (maximum \$13,229) | 30000 | | 71 |
| Age amount (if you were born in 1955 or earlier) (complete the Worksheet for the return) | (maximum \$7,637) | 30100 | + | 72 |
| Spouse or common-law partner amount (complete Schedule 5) | | 30300 | + | 73 |
| Amount for an eligible dependant (complete Schedule 5) | | 30400 | + | 74 |
| Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5) | | 30425 | + | 75 |
| Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5) | | 30450 | + | 76 |
| Canada caregiver amount for infirm children under 18 years of age (go to canada.ca/lines-30499-30500) | | | | |
| Enter the number of children for whom you are claiming this amount. | 30499 | x \$2,273 = | 30500 | 77 |
| Add lines 71 to 77. | Subtotal | | | 78 |
| | | | = | |

Continue on the next page

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

| | | | | |
|---|---|-------|-----|----------------|
| Enter the subtotal amount from line 78 on the previous page. | | | | 79 |
| Base CPP or QPP contributions: | | | | |
| through employment income (complete Schedule 8 or Form RC381, whichever applies) | 30800 | + | | •80 |
| on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) | 31000 | + | | •81 |
| Employment insurance premiums: | | | | |
| through employment from box 18 and box 55 of all T4 slips (maximum \$856.36) | 31200 | + | | •82 |
| on self-employment and other eligible earnings (complete Schedule 13) | 31217 | + | | •83 |
| Volunteer firefighters' amount (go to canada.ca/lines-31220-31240) | 31220 | + | | 84 |
| Search and rescue volunteers' amount (go to canada.ca/lines-31220-31240) | 31240 | + | | 85 |
| Canada employment amount (enter \$1,245 or the total of your employment income you reported on lines 1 and 2, whichever is less) | 31260 | + | | 86 |
| Home buyers' amount (go to canada.ca/line-31270) | 31270 | + | | 87 |
| Home accessibility expenses (go to canada.ca/line-31285) (complete the Worksheet for the return) | (maximum \$10,000) 31285 | + | | 88 |
| Adoption expenses (go to canada.ca/line-31300) | 31300 | + | | 89 |
| Digital news subscription expenses (maximum \$500) | 31350 | + | | 90 |
| Pension income amount (complete the Worksheet for the return) (maximum \$2,000) | 31400 | + | | 91 |
| Disability amount (for self) (claim \$8,576 or if you were under 18 years of age, complete the Worksheet for the return) | 31600 | + | | 92 |
| Disability amount transferred from a dependant (complete the Worksheet for the return) | 31800 | + | | 93 |
| Interest paid on your student loans (see Guide P105) | 31900 | + | | 94 |
| Your tuition, education, and textbook amounts (complete Schedule 11) | 32300 | + | | 95 |
| Tuition amount transferred from a child | 32400 | + | | 96 |
| Amounts transferred from your spouse or common-law partner (complete Schedule 2) | 32600 | + | | 97 |
| Medical expenses for self, spouse or common-law partner, and your dependent children born in 2003 or later | 33099 | | | 98 |
| Enter \$2,397 or 3% of line 50, whichever is less. | – | | | 99 |
| Line 98 minus line 99 (if negative, enter "0") | = | | | 100 |
| Allowable amount of medical expenses for other dependants (complete the Worksheet for the return) | 33199 | + | | 101 |
| Add lines 100 and 101. | 33200 | = | | ▶ + 102 |
| Add lines 79 to 97, and line 102. | 33500 | = | | 103 |
| Federal non-refundable tax credit rate | | × | 15% | 104 |
| Multiply line 103 by line 104. | 33800 | = | | 105 |
| Donations and gifts (complete Schedule 9) | 34900 | + | | 106 |
| Add lines 105 and 106. | | | | |
| Enter this amount on line 111 on the next page | Total federal non-refundable tax credits | 35000 | = | 107 |

Part C – Net federal tax

| | | | | |
|---|-------|---|-------|------------|
| Enter the amount from line 70. | | | | 108 |
| Federal tax on split income (complete Form T1206) | 40424 | + | | •109 |
| Add lines 108 and 109. | 40400 | = | | 110 |
| Enter your total federal non-refundable tax credits from line 107 on the previous page. | 35000 | | | 111 |
| Federal dividend tax credit (see line 40425 in the guide) | 40425 | + | | •112 |
| Minimum tax carryover (go to canada.ca/line-40427) (complete Form T691) | 40427 | + | | •113 |
| Add lines 111 to 113. | | = | | 114 |
| Line 110 minus line 114 (if negative, enter "0") | | | | 115 |
| Federal foreign tax credit (complete Form T2209) | | | 40500 | 116 |
| Line 115 minus line 116 (if negative, enter "0") | | | | 117 |
| Total federal political contributions (attach receipts) | 40900 | | | 118 |
| Federal political contribution tax credit (complete the Worksheet for the return) (maximum \$650) | 41000 | | | •119 |
| Investment tax credit (complete Form T2038(IND)) | 41200 | + | | •120 |
| Labour-sponsored funds tax credit (see lines 41300 and 41400 in the guide) | | | | |
| Net cost of shares of a provincially registered fund | 41300 | | | |
| Allowable credit | 41400 | + | | •121 |
| Add lines 119 to 121. | | | 41600 | 122 |
| Line 117 minus line 122 (if negative, enter "0") | | | 41700 | 123 |
| Canada workers benefit advance payments received (box 10 of the RC210 slip) | | | 41500 | •124 |
| Special taxes (see line 41800 in the guide) | | | 41800 | 125 |
| Add lines 123 to 125. | | | | |
| Enter this amount on line 127 below. | | | | |
| Net federal tax | 42000 | = | | 126 |

Step 6 – Provincial or territorial tax

Complete and attach Form 428 to calculate your provincial or territorial tax.

Step 7 – Refund or balance owing

| | | | | |
|--|-------|---|--|------------|
| Net federal tax: enter the amount from line 126. | 42000 | | | 127 |
| CPP contributions payable on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) | 42100 | + | | •128 |
| Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) | 42120 | + | | 129 |
| Social benefits repayment (amount from line 49) | 42200 | + | | 130 |
| Provincial or territorial tax (attach Form 428, even if the result is "0") | 42800 | + | | 131 |
| Add lines 127 to 131. | | | | |
| This is your total payable . | 43500 | = | | 132 |

Continue on the next page

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Generally, we do not charge or refund a difference of \$2 or less.

| | |
|--|---|
| Refund 48400 | Balance owing 48500 |
|--|---|

For more information on how to make your payment, go to **canada.ca/payments**. Your balance owing is due no later than April 30, 2021.

Date:

Telephone number:

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