



Electronic Filers Manual

Chapter 1 Electronic Records Preparation

2023 Income Tax and Benefit Returns

Disclaimer: The contents in this chapter is based on information available as of the date of its release. As additional information becomes available, a revised version will be provided. Refer to the Change log for the list of updates.

**Ce document est
disponible en français**

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Introduction

Electronic filing (EFILE) for income tax return is limited to the current plus six 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 and Benefit Information, 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 web pages for more information:

1. EFILE certified software for the 2024 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 (2017 to 2023 tax years) on February 19, 2024. The majority of accepted EFILE returns are processed in near real time shortly after being filed. For returns filed using EFILE, the notices will be issued electronically through the EFILE service provider and/or through My Account. First-time filers will receive a paper notice of assessment regardless of how they file their first income tax return. 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 2024.

Payment of balance owing

Inform clients that payment of any balance owing on the 2023 tax return is due by April 30, 2024. Clients who file early may send the CRA a post-dated payment for as late as April 30, 2024. Compound daily interest is charged on any outstanding balance from May 1, 2024 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 four 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. 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.

The following information is found on pages 1, 2 and 8 of the Income Tax and Benefit Return. Refer to Appendices A, B, C and D for specifications.

Identification

First name/Last 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.

When entering the client's name:

- All names may begin and end with an alphanumeric character. See Appendix B for more information.
- 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.
- A client who uses a number at the beginning of their name (e.g., an Inuit) may enter the number before their name.
- For deceased clients, do not include "The estate of the late" in the client's first name.

Mailing address (apartment – number, street)

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.

- When a street address contains a fraction, for example, 45½, key as 45 1/2. Leave only one space to separate numbers and words (for example, 75 3 Garden St).
- 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.
- The postal code must be in ANANAN format and it must be valid for the city and the province or territory of residence entered.
- When making an entry on the "care of" line, do not include "C/O," "c/o," or "care of." 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.
- 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.

The EFILE service will accept tax returns with a non-Canadian mailing address.

- When entering an U.S. address, the zip code is mandatory and it must be numeric. It must be greater than 00000 and less than 100000. Zip code extension is optional. If provided, it must be in four digits and must be greater than 0000.

Email address

By providing an email address, the client is **registering** to receive email notifications from the CRA and **agree** to the **Terms of use**. To view the Terms of use, go to **canada.ca/cra-email-notifications-terms**.

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.

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.

Note

Separated means that the taxpayer has been living apart from their spouse or common-law partner because of a breakdown in the relationship for a period of at least 90 days. Once they have been separated for 90 days because of a breakdown in the relationship, the effective date of the separated status is the day they started living apart. If they file a tax return before their 90-day separation period is over and that period includes December 31, enter their marital status as married or living common-law, as applicable. If, after filing their tax return, they continue to live separate and apart from their spouse or common-law partner and they have been living this way for at least 90 days, complete Form RC65, Marital Status Change, using the date of the beginning of the 90-day period as their date of separation. They will also have to file an amended return to adjust their entitlement for any credits claimed or to apply for credits that they may not have been entitled to when they were married or living common-law.

Language of correspondence

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

Residence information

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 for 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

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

Your spouse's or common-law partner's information

Spouse's or common-law partner's first name

The CRA uses only the first four 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 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 net income

Enter the spouse's or common-law partner's net income, even if the amount is "0."

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 the UCCB 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 Kwäch'än
- 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 and Benefit Information and other supplementary guides.

Assessment under subsection 152(7)

Under certain criteria, the CRA has the authority under subsection 152(7) of the Income Tax Act to prepare and assess a return on behalf of a taxpayer. The taxpayer is required by law to pay the taxes owing on the assessment but has the right to submit a return to amend the 152(7) assessment. The CRA will accept the amended return electronically. However, the amended return must not contain more than 80 line changes; otherwise, a paper return is required.

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.

Canada Recovery Benefits Act

The Canada Recovery Benefits Act was enacted on October 2, 2020, to provide the following payments:

- Canada Recovery Benefit (CRB) – Reported under code 202 on the T4A slip.
- Canada Recovery Sickness Benefit (CRSB) – Reported under code 203 on the T4A slip.
- Canada Recovery Caregiving Benefit (CRCB) – Reported under code 204 on the T4A slip.

The CRA will withhold income tax at source on these payments. Report the income on line 13000 and include the tax withheld on line 43700. The software should build line 53450 with the amount of the reported T4A income.

The Canada Recovery Benefit (code 202 of the T4A slip) is subject to claw back under certain conditions. Calculate the repayment using the Federal Worksheet and report the amount, if any, on line 23500 (Social benefits repayment) of the tax return.

Include on line 23200 the amount of all federal and/or provincial or territorial COVID-19 benefit repayments.

Communal organizations

Income allocated to members of a communal organization is reported in box 26 on a T3 slip. The software should build line 53650 with this income. Such income would be considered “earned income” for registered retirement savings plan (RRSP) purposes. However, members of a communal organization are not permitted to contribute to a RRSP or claim a deduction for RRSP on line 20800 on the return.

This income is also 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.

Deceased returns

When a valid election is made under subsection 104(13.4) of the Income Tax Act, the software should build the indicator for this election to “1.” It is the only valid entry for this indicator. The election must also be accompanied by the amount of the election. The software must build line 52080 with the election amount. The software must not use \$0 as the election amount or build line 52080 to \$1 for processing purposes. For more on this election and other information, see Guide T4011, Preparing Returns for Deceased Persons.

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 following types of return is not allowed:

- Pre-bankruptcy returns.
- Subsection 70(1) returns for deceased clients.

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.

Discounting on the following types of return is not allowed:

- Emigrant returns.
- Section 116 for disposition of taxable Canadian property by non-residents.
- Section 250 for deemed residents.

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 the tax year and they were a resident of a province or territory other than Quebec on December 31 of the tax year.
- Your client earned employment income in a province or territory other than Quebec in the tax year and they were a resident of Quebec on December 31 of the tax year.

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 eight 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 eight 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 refundable tax credits on the Form MB479 such as the personal tax credit, education property tax credit, renters tax credit, seniors' school tax rebate and/or school tax credit for homeowners, and the client and/or their spouse or common-law partner received employment and income assistance (EIA) payments from the province of Manitoba in the tax year, enter on line 61255 the number from box 14 on the T5007 slip. If box 14 is blank, "0" or "0.00," enter "101." If there are multiple slips, enter the lowest number shown in box 14. If the client and their spouse or common-law partner both received EIA, enter the number shown in box 14 of either the client's or their spouse's T5007 slip, whichever is less.

Where the client and their spouse or common-law partner only received social assistance benefits from the federal government and/or from a province or territory other than Manitoba, enter "100" 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 the pamphlet T4055, Newcomers to Canada, for the proration calculations.

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

- Line 11300 – Old age security (OAS) 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 – Registered retirement savings plan (RRSP) 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 “2023 Enrolment information” section on the Schedule 11, Federal Tuition, Education, and Textbook Amounts and Canada Training Credit, 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 federal claims are not allowed on a pre-bankruptcy return:

- Line 24600 – Home Buyers’ Plan (HBP) repayment
- Line 24620 – Lifelong Learning Plan (LLP) repayment
- Line 41500 – Advanced Canada workers benefit
- Line 44800 – CPP or QPP overpayment
- Line 45000 – EI overpayment
- Line 45200 – Refundable medical expense supplement
- Line 45300 – Canada workers benefit (CWB)
- Line 45350 – Canada training credit (CTC)
- Line 45355 – Multigenerational home renovation tax credit
- Line 48800 – Refund transfer to the instalment account for the following year

The following types of pre-bankruptcy returns are not accepted for EFILE. A paper return is required:

- There is an immigration date on the return.
- There is an emigration date on the return.
- The return is filed under section 116.
- The return is filed under section 250.

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 12 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 and other information" area on 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 from Tax under the Indian Act. The CRA uses information provided on the form to calculate the Canada training credit limit, and if applicable, the Canada workers benefit.

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 (Total exempt working income).

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 \$66,600 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 (Total exempt working income).

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 8 on the Form T90
- Exempt EI maternity and paternal benefits and PPIP benefits – 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 introduced 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. Eligible individuals will be able to claim the Canada training credit beginning with the 2020 tax return. Refer to the Federal Income Tax and Benefit Information for more information.

Residency type and residency status

Starting with the 2023 tax year, the EFILE service will begin accepting and processing the following non-resident types:

- Emigrant taxpayers
- Deemed residents of Canada
- Non-residents filing returns under section 116

It is mandatory for the software to indicate the “residency type” on all resident, non-resident, deemed resident, immigrant and emigrant returns. Depending on the residency type, software must build line 17700 with the applicable residency status indicator.

There are seven possible residency types.

Residency Type		Action
1	Canadian resident	Accept and process the return.
2	Factual resident	Software must require the taxpayer to indicate their residency status as per Form T1248 Schedule D, Information About Your Residency Status, and generate line 17700 with the applicable residency status indicator. There are three possible residency statuses. Only residency status 5 (line 17700 = 5) will be accepted for EFILE. <ul style="list-style-type: none"> • 1 = Non-resident • 2 = Deemed non-resident • 5 = Factual resident
3	Non-resident or Deemed resident (other than residency type 6 or 7)	Software must require the taxpayer to provide information about their residency status as per 5013-R, Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada, and generate line 17700 with the applicable residency status indicator. There are four possible residency statuses: <ul style="list-style-type: none"> • 1 = Non-resident • 2 = Deemed non-resident • 3 = Deemed resident (183 days or more) • 4 = Deemed resident (other reasons)
4	Immigrant – entered Canada within the tax year	Accept and process the return.
5	Emigrant – left Canada within the tax year	Software must ask the taxpayer if they are attempting to submit a form T1243, T1244 and/or T1161. <ul style="list-style-type: none"> • If “Yes” – Software will produce a warning that a paper return is required. None of the lines on the above forms are valid for EFILE. • If “No” – Accept and process the return based on a valid emigration date.

6	Deemed resident reporting only business income with a permanent establishment in Canada	These returns are not accepted for EFILE.
7	Deemed resident reporting income from a business with a permanent establishment outside Canada and/or rental income from a property located outside Canada	These returns are not accepted for EFILE.

There are five possible residency statuses.

Residency status		Action
1	Non-resident	If the residency status is “1” or “2,” software must ask the taxpayer which of the following returns they are attempting to file: <ul style="list-style-type: none"> • Section 115 – Non-resident reporting employment income • Section 116 – Non-residents reporting only a disposition of taxable Canadian property • Section 216 – Non-resident reporting only Canadian rental income • Section 217 – Non-resident reporting Canadian pension income Only returns filed under section 116 will be accepted for EFILE.
2	Deemed non-resident	
3	Deemed resident (183 days or more)	Residency status = 3 is not accepted for EFILE. A paper return will be required.
4	Deemed resident (other reasons)	Accept the return as a deemed resident filing under section 250.
5	Factual resident	Accept and process the return.

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 six 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-efile-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. Taxpayers who are deemed residents filing as Sojourners or Commuters are excluded. Only deemed residents for other reasons [i.e., line 17700 (Residency status code) = 4] are accepted through EFILE. Deemed residents who are reporting self-employment income on Form T2203, or rental income from a property located outside Canada, remain as exclusions.
3. Taxpayers who died prior to the current tax year. Early filed and elective deceased returns also remain as exclusions.
4. Taxpayers whose social insurance number (SIN) begins with a zero. Only newcomers to Canada and/or those filing their returns under section 116 with a SIN starting with a zero are eligible to use EFILE.
5. For taxpayers who are coded bankrupt according to the Canada Revenue Agency’s records, their 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. Taxpayers who are emigrants filing one of forms T1243, T1244 and/or T1161, or are reporting self-employment income on Form T2203, are excluded. Otherwise, an emigrant return is accepted through EFILE.
7. Taxpayers who are non-residents are excluded, unless the return is filed under section 116 of the Income Tax Act (ITA).
8. 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, unless it is for a return filed under section 116 of the ITA.
 - b. Schedule B, Allowable Amount of Non-Refundable Tax Credits – Non-Resident of Canada, unless it is for a return filed under section 116 of the ITA.
 - c. Schedule C, Electing Under Section 217 of the Income Tax Act – Non-Resident of Canada.
 - d. Form T1136, Old Age Security Return of Income.
 - e. Form T1159, Income Tax Return for Electing Under Section 216.

- f. 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.

- 9. Taxpayers who are filing Form RC199, Voluntary Disclosures Program (VDP), Taxpayer Agreement, or are making a request to the VDP.

- 10. Taxpayers who are electing to defer tax on a distribution of spin-off shares by foreign corporations.

- 11. Taxpayers who are 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 12 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. Taxpayers who are 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. Taxpayers who are 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
EX	Other

Appendix B – Valid characters

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

Character	Given name	Surname	“care of” line	Spouse name	Street address	City	Province/ State	Postal code	ZIP code	Country
Alphabetic	X	X	X	X	X	X	X	X ⁽⁰⁾		X
Numeric	X	X	X	X	X	X		X ⁽⁰⁾	X	
Space	X ⁽¹⁾	X ⁽¹⁾	X ⁽¹⁾	X ⁽¹⁾	X ⁽¹⁾	X ⁽¹⁾				
Hyphen	X	X ⁽²⁾	X ⁽²⁾	X	X ⁽²⁾	X				
Apostrophe	X	X	X ⁽³⁾	X	X ⁽³⁾	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

- ⁽⁰⁾ A Canadian postal code must appear as six alpha-numeric characters in ANANAN format and it must be valid for the city and the province or territory of residence entered.
- ⁽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. Surname will allow for multiple consecutive hyphens.
- ⁽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	ABBEY	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	DOWNS
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	HGHLD
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

Street type	Code	Street type	Code
Passage	PASS	Path	PATH
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
8519	Gross profit (or loss)	T2125, SFD type 02 only
9369	Net income (loss) before adjustments	T776, T2121, T2125
9899	Net income (loss) before inventory adjustments	T2042
9944	Net income (loss) after adjustments	T1163, T1273
9946	Your net income (loss)	T776, T2042, T2121, T2125
9946	Net farming income (loss)	T1163, T1273
9969	Net income (loss) before adjustments	T1163, T1273
10700	Gain (or loss) from disposition of qualified small business corporation shares	Schedule 3
11000	Gain (or loss) from disposition of qualified farm or fishing property	Schedule 3
12200	Net partnership income: limited or non-active partners only	Page 3 of the return
12400	Gain (or loss) from disposition of mortgage foreclosures and conditional sales repossessions of a qualified farm or fishing property	Schedule 3
12600	Net rental income (loss)	Page 3 of the return
12700	Taxable capital gains (or net capital loss) Note: Line 12700 can be negative for deceased taxpayers only.	Page 3 of the return
13200	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	Net business income (loss)	Page 3 of the return
13700	Net professional income (loss)	Page 3 of the return
13800	Gain (or loss) from disposition of real estate, depreciable property, and other properties	Schedule 3
13900	Net commission income (loss)	Page 3 of the return
14100	Net farming income (loss)	Page 3 of the return
14300	Net fishing income (loss)	Page 3 of the return
15000	Total income	Page 3 of the return
15300	Gain (or loss) from disposition of bonds, debentures, promissory notes, crypto-assets, and other similar properties	Schedule 3
15500	Gain (or loss) from disposition of other mortgage foreclosures and conditional sales repossessions	Schedule 3
17400	Capital gains (or losses) from T5, T5013, and T4PS information slips	Schedule 3
17600	Capital gains (or losses) from T3 information slips	Schedule 3
26000	Taxable income	Page 5 of the return

Line	Description	Schedule or form
53550	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	RRSP earned income calculation	See Appendix F
55300	Earned income adjustment amount	See Appendix F
58810	Tax-exempt self-employment earnings and other tax-exempt earned income	RC383
66848	Amount of the most recent reserves claimed on line 66840	T2017
66905	Amount of the most recent reserves claimed on line 66850	T2017
67060	Total reserve	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
8001	Indicator for \$0 “basic credit for self” claimed by the spouse or common-law partner	62480 (NT479)
9900	Additional business income	T1139
9901	Last year’s additional business income	T1139
9902	Number of eligible children age 6 or younger for whom the disability amount cannot be claimed	21400 (T778)
9903	Child care expenses paid for eligible age 6 or younger for whom the disability amount cannot be claimed	21400 (T778)
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)
9906	Election indicator	
9907	Annuity income	11500
9908	RRSP annuity income	12900
9909	Bank interest	12100
9910	Bond interest	12100
9911	Foreign non-business income on T3 slips	12100
9912	Interest from mortgages	12100
9913	Interest expense	22100
9914	Indicator for no provincial assistance received	61140 (MB479)
9915	Indicator that the taxpayer has no income	
9916	Premiums paid to a wage-loss replacement plan	10400
9917	Indicator that no old age security pension was received	11300
9918	Indicator that the spouse’s or common-law partner’s net income is zero or negative	
9919	Joint accounts	12100
9921	Number of eligible children born in the current tax year or earlier for whom the disability amount can be claimed	21400 (T778)
9922	Indicator for no pension adjustment	20600
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	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	Direct deposit – Branch number	
46100	Direct deposit – Institution number	

Line	Description	Principle line
46200	Direct deposit – Account number	
48800	Refund transfer	48400
50260	EI and PPIP premiums (non-Quebec return)	31200
50270	Total PPIP premiums	31200
50280	Total EI premiums	31200
50290	PPIP indicator	31210
50310	CPP and QPP contributions	30800
50320	QPP contributions on self-employment and other earnings	22200, 31000
50410	Capital gains at 100%	12700 (Schedule 3)
51170	Number of full weeks in attendance at a designated educational institution or secondary school	21500
52080	Subsection 104(13.4) election amount	
52300	Spouse's or common-law partner's capital gains from mortgage foreclosures and conditional sales repossessions	45200, 45300, 60350, 61580, 61880, 61970, 63390
52630	Spouse's or common-law partner's net income while the taxpayer is living in Canada	
52670	Spouse's or common-law partner's net income while the taxpayer is living outside of Canada	
52730	Net foreign non-business income from the first foreign country	43300 (T2209)
52740	Net foreign non-business income from the second foreign country	43300 (T2209)
52750	Net foreign non-business income from the third foreign country	43300 (T2209)
52760	Business income tax paid to the first foreign country	43400 (T2209)
52770	Non-business income tax paid to first foreign country	43100 (T2209)
52780	Non-business income tax paid to second foreign country	43100 (T2209)
52790	Non-business income tax paid to third foreign country	43100 (T2209)
52800	Net business income from the first foreign country	43900 (T2209)
52810	Net business income from the second foreign country	43900 (T2209)
52820	Net business income from the third foreign country	43900 (T2209)
52830	Business income tax paid to the second foreign country	43400 (T2209)
52840	Business income tax paid to the third foreign country	43400 (T2209)
52850	Vow of perpetual poverty	25600
52920	Canadian sourced non-resident income, excluding the income subject to Part XIII tax	
52930	Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income	
53080	BC logging tax paid	
53210	QC logging tax paid	
53300	Indicator for filing due date for tax shelter, or inactive or active business	12200

Line	Description	Principle line
53350	BC logging income	53080
53370	CCA on certified film property	23200
53440	Ineligible pension income	11500, 11600, 12900, 25600, 31400
53450	Income with tax withheld supported by information slips	10400, 11900, 13000, 13500, 13700, 13900, 14100, 14300, 43700
53470	T4 earning reduction	10100
53490	Quebec tax deducted (from slips in the taxpayer's name)	43700
53500	Income on which Quebec tax was withheld (from slips in the taxpayer's name)	43700
53510	Amount of OASP repaid	23200
53530	Limited partnership loss carryforward from 1986 and 1987	25100
53540	Limited partnership loss available for carryforward	12200, 12600
53550	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	Shareholder's loan repayment	23200
53650	Business income allocated to member of a communal organization	13500, 13700, 13900, 14100, 14300
53670	QC logging income	53210
53680	Spouse's or common-law partner's total split income	
53755	CWB income from other returns	10105
54493	Shareholder earnings	31217
54494	Tax-exempt self-employment income earned by a status Indian	31217
54610	Taxable income from the post-bankruptcy period	
54780	EI insurable earnings	31200, 31217, 45000, 50280
54790	EI and other benefits repaid	23200
54920	Farm/fish loss	25200
54950	Total section 31 farm loss	14100
54960	Restricted farm loss	25200
55070	RRSP earned income calculation	13500, 13700, 13900, 14100, 14300
55080	Home Buyers' Plan (HBP) participant repayment amount	12900
55110	Lifelong Learning Plan (LLP) participant repayment amount	12900
55270	Spousal indicator	60900 (MB479)
55300	Earned income adjustment amount	21400
55320	Net self-employment income (loss) adjustment amount	13500, 13700, 13900, 14100, 14300, 45200, 45300

Line	Description	Principle line
55360	RDSP repayment by taxpayer	23200, 23500, 45200, 45300
55370	RDSP income of spouse or common-law partner	23500, 45200, 45300
55380	RDSP repayment by spouse or common-law partner	23500, 45200, 45300
55400	Number of months of retirement	11400
55530	Total CPP overpayment allowed on line 44800 on previously assessed returns	
55550	Number of months of disability	11400
55630	CPP deductions allowed on previously assessed returns	
55640	Total CPP withheld per T4 on all previously assessed returns	
55660	CPP/QPP retirement benefits	11400
56121	Total tax credit calculated for farmers with one or more permanent establishments in ON plus farming business in more than one province or territory, with an allocation of eligible farming expenses to ON	47556, 67062, 67063, 67067, 67071
56122	Total tax credit calculated for farmers with one or more permanent establishments in MB plus farming business in more than one province or territory, with an allocation of eligible farming expenses to MB	47556, 67062, 67064, 67068, 67072
56123	Total tax credit calculated for farmers with one or more permanent establishments in SK plus farming business in more than one province or territory, with an allocation of eligible farming expenses to SK	47556, 67062, 67065, 67069, 67073
56124	Total tax credit calculated for farmers with one or more permanent establishments in AB plus farming business in more than one province or territory, with an allocation of eligible farming expenses to AB	47556, 67062, 67066, 67070, 67074
56125	Total tax credit calculated for farmers with one or more permanent establishments in NS plus farming business in more than one province or territory, with an allocation of eligible farming expenses to NS	47556, 67062, 67091, 67095, 67099
56126	Total tax credit calculated for farmers with one or more permanent establishments in PE plus farming business in more than one province or territory, with an allocation of eligible farming expenses to PE	47556, 67062, 67092, 67096, 67100
56127	Total tax credit calculated for farmers with one or more permanent establishments in NL plus farming business in more than one province or territory, with an allocation of eligible farming expenses to NL	47556, 67062, 67093, 67097, 67101
56128	Total tax credit calculated for farmers with one or more permanent establishments in NB plus farming business in more than one province or territory, with an allocation of eligible farming expenses to NB	47556, 67062, 67094, 67098, 67102
56130	Farm expenses on other elective returns	47556, 67061
57460	QPP deductions allowed on all previously assessed returns	
57470	QPP withheld per T4 on all previously assessed returns	
57480	QPP overpayment allowed on line 44800 on all previous assessed returns	
57730	Marital status indicator – Separation less than 90 days	11600, 21000, 32600, 58640
68140	Capital gains from T3 slips	17600

Line	Description	Principle line
68200	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
8001	N	Indicator for \$0 “basic credit for self” claimed by the spouse or common-law partner	See Appendix F
9900	\$	Additional business income	See Appendix F
9901	\$	Last year’s additional business income	See Appendix F
9902	N	Number of eligible children age 6 or younger for whom the disability amount cannot be claimed	See Appendix F
9903	\$	Child care expenses paid for eligible children age 6 or younger for whom the disability amount cannot be claimed	See Appendix F
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
9906	N	Election indicator	See Appendix F
9907	\$	Annuity income	See Appendix F
9908	\$	RRSP annuity income	See Appendix F
9909	\$	Bank interest	See Appendix F
9910	\$	Bond interest	See Appendix F
9911	\$	Foreign non-business income on T3 slips	See Appendix F
9912	\$	Interest from mortgages	See Appendix F
9913	\$	Interest expense	See Appendix F
9914	N	Indicator for no provincial assistance received	See Appendix F
9915	N	Indicator that the taxpayer has no income	See Appendix F
9916	\$	Premiums paid to a wage-loss replacement plan	See Appendix F
9917	N	Indicator that no old age security pension was received	See Appendix F
9918	N	Indicator that the spouse’s or common-law partner’s net income is zero or negative	See Appendix F
9919	\$	Joint accounts	See Appendix F
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	N	Indicator for no pension adjustment	See Appendix F
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

Line	\$/¢/N	Description	Returns, schedules and forms
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	\$	Total exempt working income	Form T90
10019	\$	Exempt EI maternity and paternal benefits and PPIP benefits	Form T90
10026	\$	Net exempt income	Form T90
10100	\$	Employment income from T4 slips	Page 3 of the return
10105	\$	Tax-exempt income for emergency services volunteers	Page 3 of the return
10120	\$	Commissions included on line 10100	Page 3 of the return
10130	\$	Wage-loss replacement contributions	Page 3 of the return
10400	\$	Other employment income	Page 3 of the return
10699	\$	Proceeds of disposition of qualified small business corporation shares	Schedule 3
10700	\$	Gain (or loss) from disposition of qualified small business corporation shares	Schedule 3
10999	\$	Proceeds of disposition of qualified farm or fishing property	Schedule 3
11000	\$	Gain (or loss) from disposition of qualified farm or fishing property	Schedule 3
11300	\$	Old age security (OAS) pension	Page 3 of the return
11400	\$	CPP or QPP benefits	Page 3 of the return
11410	\$	Disability benefits included on line 11400	Page 3 of the return
11500	\$	Other pensions and superannuation	Page 3 of the return
11600	\$	Elected split-pension amount	Page 3 of the return
11700	\$	Universal child care benefit (UCCB)	Page 3 of the return
11701	\$	UCCB amount designated to a dependant	Page 3 of the return
11900	\$	Employment insurance and other benefits	Page 3 of the return
11905	\$	EI maternity and paternal benefits and PPIP benefits	Page 3 of the return
12000	\$	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	Page 3 of the return
12010	\$	Taxable amount of dividends other than eligible dividends, included on line 12000, from taxable Canadian corporations	Page 3 of the return
12100	\$	Interest and other investment income	Page 3 of the return
12200	\$	Net partnership income: limited or non-active partners only	Page 3 of the return
12399	\$	Proceeds of disposition of mortgage foreclosures and conditional sales repossessions	Schedule 3
12400	\$	Gain (or loss) from disposition of mortgage foreclosures and conditional sales repossessions	Schedule 3
12500	\$	Registered disability savings plan (RDSP) income	Page 3 of the return

Line	\$/¢/N	Description	Returns, schedules and forms
12599	\$	Gross rental income	Page 3 of the return
12600	\$	Net rental income (loss)	Page 3 of the return
12700	\$	Taxable capital gains (or net capital loss)	Page 3 of the return
12799	\$	Total support payments received	Page 3 of the return
12800	\$	Taxable amount of support payments received	Page 3 of the return
12900	\$	Registered retirement savings plan (RRSP) income	Page 3 of the return
12905	\$	First home savings account (FHSA) income	Page 3 of the return
12906	\$	FHSA income – other	Page 3 of the return
13000	\$	Other income	Page 3 of the return
13010	\$	Taxable scholarship, fellowships, bursaries, and artists' project grants	Page 3 of the return
13199	\$	Proceeds of disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares	Schedule 3
13200	\$	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	\$	Gross business income	Page 3 of the return
13500	\$	Net business income (loss)	Page 3 of the return
13599	\$	Proceeds of disposition of real estate, depreciable property, and other properties	Schedule 3
13699	\$	Gross professional income	Page 3 of the return
13700	\$	Net professional income (loss)	Page 3 of the return
13800	\$	Gain (or loss) from disposition of real estate, depreciable property, and other properties	Schedule 3
13899	\$	Gross commission income	Page 3 of the return
13900	\$	Net commission income (loss)	Page 3 of the return
14099	\$	Gross farming income	Page 3 of the return
14100	\$	Net farming income (loss)	Page 3 of the return
14299	\$	Gross fishing income	Page 3 of the return
14300	\$	Net fishing income (loss)	Page 3 of the return
14400	\$	Workers' compensation benefits	Page 3 of the return
14500	\$	Social assistance payments	Page 3 of the return
14600	\$	Net federal supplements paid	Page 3 of the return
15000	\$	Total income	Page 3 of the return
15199	\$	Proceeds of disposition of bonds, debentures, promissory notes, crypto-assets, and other similar properties	Schedule 3
15300	\$	Gain (or loss) from disposition of bonds, debentures, promissory notes, crypto-assets, and other similar properties	Schedule 3

Line	\$/¢/N	Description	Returns, schedules and forms
15499	\$	Proceeds of disposition of other mortgage foreclosures and conditional sales repossessions	Schedule 3
15500	\$	Gain (or loss) from disposition of other mortgage foreclosures and conditional sales repossessions	Schedule 3
15800	\$	Gain from disposition of personal-use property	Schedule 3
15900	\$	Net gain from disposition of listed personal property	Schedule 3
16100	\$	Capital gains deferral from qualifying dispositions of eligible small business corporation shares	Schedule 3
16700	\$	Net world income	5013-SA Schedule A
16900	\$	Net world income after adjustments	5013-SA Schedule A
17400	\$	Capital gains (or losses) from T5, T5013, and T4PS information slips	Schedule 3
17600	\$	Capital gains (or losses) from T3 information slips	Schedule 3
17700	N	Residency status indicator	T1248 Schedule D, 5013-R
17800	\$	Capital loss from a reduction in the business investment loss	Schedule 3
17900	N	Principal residence designation	Schedule 3
17905	N	Disposition of property owned for less than 365 consecutive days	Schedule 3
17906	N	Disposition due to, or in anticipation of, life events	Schedule 3
20600	\$	Pension adjustment	Page 4 of the return
20700	\$	Registered pension plan (RPP) deduction	Page 4 of the return
20800	\$	RRSP deduction	Page 4 of the return
20805	\$	FHSA deduction	Page 4 of the return
20810	\$	Pooled registered pension plan (PRPP) employer contributions	Page 4 of the return
21000	\$	Deduction for elected split-pension amount	Page 4 of the return
21200	\$	Annual union, professional, or like dues	Page 4 of the return
21300	\$	Universal child care benefit repayment	Page 4 of the return
21400	\$	Child care expenses	Page 4 of the return
21500	\$	Disability supports deduction	Page 4 of the return
21699	\$	Gross business investment loss	Page 4 of the return
21700	\$	Allowable business investment loss deduction	Page 4 of the return
21900	\$	Moving expenses	Page 4 of the return
21999	\$	Total support payments made	Page 4 of the return
22000	\$	Allowable deduction for support payments made	Page 4 of the return
22100	\$	Carrying charges, interest expenses, and other expenses	Page 4 of the return
22200	\$/¢	Deduction for CPP or QPP contributions on self-employment income and other earnings	Page 4 of the return

Line	\$/¢/N	Description	Returns, schedules and forms
22215	\$/¢	Deduction for CPP or QPP enhanced contributions on employment income	Page 4 of the return
22300	\$/¢	Deduction for PPIP premiums on self-employment income	Page 4 of the return for Quebec
22400	\$	Exploration and development expenses	Page 4 of the return
22900	\$	Other employment expenses	Page 4 of the return
23100	\$	Clergy residence deduction	Page 4 of the return
23200	\$	Other deductions	Page 4 of the return
23500	\$/¢	Social benefits repayment	Page 4 of the return
24400	\$	Canadian Forces personnel and police deduction	Page 5 of the return
24500	\$	Total RRSP, SPP, and PRPP contributions from March 2, 2023 to February 29, 2024	Schedule 7
24600	\$	Contributions designated as a repayment under the Home Buyers' Plan	Schedule 7
24620	\$	Contributions designated as a repayment under the Lifelong Learning Plan	Schedule 7
24640	\$	Transfers to an RRSP/PRPP/SPP	Schedule 7
24700	\$	Current year withdrawals for the HBP on T4RSP slips	Schedule 7
24900	\$	Security options deductions	Page 5 of the return
25000	\$	Other payments deduction	Page 5 of the return
25100	\$	Limited partnership losses of other years	Page 5 of the return
25200	\$	Non-capital losses of other years	Page 5 of the return
25300	\$	Net capital losses of other years	Page 5 of the return
25400	\$	Capital gains deduction	Page 5 of the return
25500	\$	Northern residents deductions	Page 5 of the return
25600	\$	Additional deductions	Page 5 of the return
25900	N	Address of home purchased under the HBP is the same as on page 1 of return	Schedule 7
26000	\$	Taxable income	Page 5 of the return
26300	\$	Current year withdrawals for the LLP on T4RSP slips	Schedule 7
26400	N	Designation of the spouse or common-law partner as the student for whom the funds were withdrawn under the LLP	Schedule 7
26600	N	Foreign property held in the current tax year with a total cost of more than CAN\$100,000	Page 2 of the return
26700	\$	Current year contributions to an amateur athlete trust	Schedule 7
30000	\$	Basic personal amount	Page 5 of the return
30100	\$	Age amount	Page 5 of the return
30300	\$	Spouse or common-law partner amount	Page 5 of the return
30400	\$	Amount for an eligible dependant	Page 5 of the return

Line	\$/¢/N	Description	Returns, schedules and forms
30425	\$	Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older	Page 5 of the return
30450	\$	Canada caregiver amount for other infirm dependants age 18 or older	Page 5 of the return
30499	N	Number of children for whom you are claiming the Canada caregiver amount for infirm children under 18 years of age	Page 5 of the return
30500	\$	Canada caregiver amount for infirm children under 18 years of age	Page 5 of the return
30800	\$/¢	Base CPP or QPP contributions through employment income	Page 6 of the return
31000	\$/¢	Base CPP or QPP contributions on self-employment income and other earnings	Page 6 of the return
31200	\$/¢	Employment insurance premiums through employment	Page 6 of the return
31205	\$/¢	Provincial parental insurance plan (PPIP) premiums paid	Page 6 of the return for QC
31210	\$/¢	PPIP premiums payable on employment income	Page 6 of the return for QC
31215	\$/¢	PPIP premiums payable on self-employment income	Page 6 of the return for QC
31217	\$/¢	Employment insurance premiums on self-employment and other eligible earnings	Page 6 of the return
31220	\$	Volunteer firefighters' amount	Page 6 of the return
31240	\$	Search and rescue volunteers' amount	Page 6 of the return
31260	\$	Canada employment amount	Page 6 of the return
31270	\$	Home buyers' amount	Page 6 of the return
31285	\$	Home accessibility expenses	Page 6 of the return
31300	\$	Adoption expenses	Page 6 of the return
31350	\$	Digital news subscription expenses	Page 6 of the return
31400	\$	Pension income amount	Page 6 of the return
31600	\$	Disability amount for self	Page 6 of the return
31800	\$	Disability amount transferred from a dependant	Page 6 of the return
31900	\$	Interest paid on your student loans	Page 6 of the return
32000	\$	Eligible tuition fees paid to Canadian educational institutions for the current tax year	Schedule 11
32001	\$	Eligible tuition fees paid to foreign educational institutions for the current tax year	Schedule 11
32005	N	Not enrolled full-time due to effects of impairment	Schedule 11
32010	N	Number of months enrolled as a part-time student	Schedule 11
32020	N	Number of months enrolled as a full-time student	Schedule 11
32300	\$	Your tuition, education, and textbook amounts	Page 6 of the return
32400	\$	Tuition amount transferred from a child or grandchild	Page 6 of the return
32600	\$	Amounts transferred from your spouse or common-law partner	Page 6 of the return

Line	\$/¢/N	Description	Returns, schedules and forms
32700	\$	Federal tuition amount transferred	Schedule 11
32900	\$	Donations made to government bodies	Schedule 9
33099	\$	Medical expenses for self, spouse or common-law partner, and dependent children under 18 years of age	Page 6 of the return
33199	\$	Allowable amount of medical expenses for other dependants	Page 6 of the return
33200	\$	Allowable amount of medical expenses	Page 6 of the return
33300	\$	Donations made to registered universities outside Canada	Schedule 9
33400	\$	Donations made to the United Nations and its agencies, as well as registered foreign charities that the Government of Canada has made a gift to	Schedule 9
33500	\$	Add lines 30000 to 32600, and line 33200	Page 6 of the return
33700	\$	Gifts of capital property that is depreciable property	Schedule 9
33800	\$	Non-refundable tax credits before donations and gifts	Page 6 of the return
33900	\$	Gifts of capital property	Schedule 9
34000	\$	Allowable charitable donations	Schedule 9
34200	\$	Eligible amount of ecological gifts and cultural gifts	Schedule 9
34210	\$	Total ecological gifts made after February 10, 2014, and before 2016	Schedule 9
34900	\$	Donations and gifts	Page 6 of the return
35000	\$	Total federal non-refundable tax credits	Page 6 of the return
35200	\$	Spouse's or common-law partner's age amount	Schedule 2
35300	\$	Spouse's or common-law partner's Canada caregiver amount for infirm children under 18 years of age	Schedule 2
35500	\$	Spouse's or common-law partner's pension income amount	Schedule 2
35700	\$	Spouse's or common-law partner's disability amount	Schedule 2
36000	\$	Federal tuition amount designated by your spouse or common-law partner	Schedule 2
36100	\$	Spouse's or common-law partner's adjusted taxable income	Schedule 2
38100	N	Do you have an eligible dependant?	Schedule 6
38101	N	Do you have an eligible spouse?	Schedule 6
38102	N	Are you claiming the basic CWB?	Schedule 6
38103	N	Are you eligible for the disability tax credit?	Schedule 6
38104	N	Is your eligible spouse eligible for the DTC for themselves?	Schedule 6
38105	N	Are you choosing to include tax-exempt income to calculate the CWB?	Schedule 6
38106	\$	Eligible spouse's taxable scholarship, fellowships, bursaries, and artists' project grants	Schedule 6

Line	\$/¢/N	Description	Returns, schedules and forms
38107	\$	Eligible spouse's tax-exempt working income or an allowance received as an emergency volunteer	Schedule 6
38108	\$	Eligible spouse's working income	Schedule 6
38109	\$	Eligible spouse's tax-exempt part of all income earned or received on a reserve minus the deductions related to that income or an allowance received as an emergency volunteer	Schedule 6
38110	\$	Eligible spouse's adjusted net income	Schedule 6
38120	\$/¢	Total basic advanced Canada workers benefit paid to the individual	Schedule 6
38121	\$/¢	Total basic advanced Canada workers benefit paid to individual's spouse or common-law partner	Schedule 6
38122	\$/¢	Total advanced Canada workers benefit disability supplement paid to the individual	Schedule 6
40424	\$/¢	Federal tax on split income	Page 7 of the return
40425	\$/¢	Federal dividend tax credit	Page 7 of the return
40427	\$/¢	Minimum tax carry-over	Page 7 of the return
40600	\$/¢	Federal tax	Page 7 of the return
40900	\$	Total federal political contributions	Page 7 of the return
41000	\$/¢	Federal political contribution tax credit	Page 7 of the return
41200	\$/¢	Investment tax credit	Page 7 of the return
41300	\$	Labour-sponsored funds tax credit – Net cost	Page 7 of the return
41400	\$/¢	Labour-sponsored funds tax credit – Allowable credit	Page 7 of the return
41500	\$/¢	Advanced Canada workers benefit	Page 7 of the return
41700	\$/¢	Minimum tax	Page 7 of the return
41800	\$/¢	Special taxes	Page 7 of the return
42100	\$/¢	CPP contributions payable on self-employment income and other earnings	Page 7 of the return
42800	\$/¢	Provincial or territorial tax	Page 7 of the return
43100	\$/¢	Non-business income tax paid to a foreign country	T2209
43200	\$/¢	Yukon First Nations tax	Page 7 of the return for Yukon
43300	\$	Net foreign non-business income	T2209
43400	\$/¢	Business income tax paid to a foreign country	T2209
43500	\$/¢	Total payable	Page 7 of the return
43700	\$/¢	Total income tax deducted	Page 8 of the return
43800	\$/¢	Tax transfer for residents of Quebec	Page 8 of the return for Quebec
43900	\$	Net foreign business income	T2209
44000	\$/¢	Refundable Quebec abatement	Page 8 of the return

Line	\$/¢/N	Description	Returns, schedules and forms
44100	\$/¢	Federal refundable First Nations abatement	Page 8 of the return for Yukon
44800	\$/¢	CPP or QPP overpayment	Page 8 of the return except for Quebec
45000	\$/¢	Employment insurance overpayment	Page 8 of the return
45200	\$/¢	Refundable medical expense supplement	Page 8 of the return
45300	\$/¢	Canada workers benefit (CWB)	Page 8 of the return
45350	\$/¢	Canada training credit (CTC)	Page 8 of the return
45354	\$	Qualified expenditures	Schedule 12
45355	\$/¢	Multigenerational home renovation tax credit	Page 8 of the return
45400	\$/¢	Refund of investment tax credit	Page 8 of the return
45600	\$/¢	Part XII.2 trust tax credit	Page 8 of the return
45700	\$/¢	Employee and partner GST/HST rebate	Page 8 of the return
46000	N	Direct deposit – Branch number	See Appendix F
46100	N	Direct deposit – Institution number	See Appendix F
46200	N	Direct deposit – Account number	See Appendix F
46500	\$/¢	Donation to the Ontario opportunities fund	Page 8 of the return for Ontario
46600	\$/¢	Net refund	Page 8 of the return for Ontario
46800	\$	Expenses for eligible educator school supply tax credit	Page 8 of the return
46900	\$/¢	Eligible educator school supply tax credit	Page 8 of the return
47555	\$/¢	Canadian journalism labour tax credit	Page 8 of the return
47556	\$/¢	Return of fuel charge proceeds to farmers tax credit	Page 8 of the return
47557	\$/¢	Air quality improvement tax credit	Page 8 of the return
47600	\$/¢	Tax paid by instalments	Page 8 of the return
47900	\$/¢	Provincial or territorial credits	Page 8 of the return
48400	\$/¢	Refund	Page 8 of the return
48500	\$/¢	Balance owing	Page 8 of the return
48600	\$/¢	Amount enclosed	Page 8 of the return
48700	N	Volunteer program	Page 8 of the return
48800	N	Refund transfer	Page 8 of the return
49000	N	Tax preparer code	Page 8 of the return
50260	\$/¢	EI and PPIP premiums (non-Quebec return)	See Appendix F
50270	\$/¢	Total PPIP premiums	See Appendix F
50280	\$/¢	Total EI premiums	See Appendix F
50290	N	PPIP indicator	See Appendix F
50310	\$/¢	CPP and QPP contributions	See Appendix F

Line	\$/¢/N	Description	Returns, schedules and forms
50320	\$/¢	QPP contributions on self-employment and other earnings	See Appendix F
50329	\$	Total QPP pensionable earnings	Schedule 8 for QC, RC381
50330	\$/¢	Actual total contributions on QPP pensionable earnings	Schedule 8 for QC, RC381
50339	\$	Total CPP pensionable earnings	Schedule 8, RC381
50340	\$/¢	Actual total contributions on CPP pensionable earnings	Schedule 8, RC381
50371	\$	Pensionable net self-employment earnings	Schedule 8
50371	\$	Net business income	Schedule 8 for QC, RC381
50372	N	Effective date of the electing to stop contributing to CPP on self-employment earnings	Schedule 8, RC381
50373	\$	Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions	Schedule 8, RC381 Part 4
50373	\$	Income on which you wish to make optional contributions	Schedule 8 for QC, RC381 Part 5
50374	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	\$	Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions	Schedule 8, RC381
50410	\$	Capital gains at 100%	See Appendix F
51090	\$	Canada caregiver amount for spouse or common-law partner	Schedule 5
51100	\$	Canada caregiver amount for a dependant (other than an infirm child under 18 year of age)	Schedule 5
51106	\$	Dependant's net income from line 23600 of their return	Schedule 5
51120	N	Number of dependants	Schedule 5
51170	N	Number of full weeks in attendance at a designated educational institution or secondary school	See Appendix F
51180	\$	Earnings for services performed in Canada that the foreign social security contributions were made on	RC269
51190	\$	Amount contributed to a foreign social security arrangement	RC269
51200	\$	Allowable non-refundable tax credit for contributions to a foreign social security arrangement	RC269
51204	\$	Contributions to a U.S. retirement plan	RC267
51205	\$	Contributions to a U.S. retirement plan	RC268
51210	\$	Contributions to a foreign employer-sponsored pension plan	RC269
51220	\$	Resident compensation from employment services	RC267, RC269
51230	\$	Pension adjustment from a U.S. retirement plan	RC267
51230	\$	Prescribed amount from a U.S. retirement plan	RC268
51230	\$	Pension adjustment from a foreign employer-sponsored pension plan	RC269

Line	\$/¢/N	Description	Returns, schedules and forms
52080	\$	Subsection 104(13.4) election amount	See Appendix F
52100	\$	Income allocated to NL	T2203
52110	\$	Income allocated to PE	T2203
52120	\$	Income allocated to NS	T2203
52130	\$	Income allocated to NB	T2203
52140	\$	Income allocated to QC	T2203
52150	\$	Income allocated to ON	T2203
52160	\$	Income allocated to MB	T2203
52170	\$	Income allocated to SK	T2203
52180	\$	Income allocated to AB	T2203
52190	\$	Income allocated to BC	T2203
52200	\$	Income allocated to NT	T2203
52210	\$	Income allocated to YT	T2203
52220	\$	Income allocated to Other (outside Canada)	T2203
52230	\$	Income allocated to NU	T2203
52300	\$	Spouse's or common-law partner's capital gains from mortgage foreclosures and conditional sales repossessions	See Appendix F
52630	\$	Spouse's or common-law partner's net income while the taxpayer is living in Canada	See Appendix F
52670	\$	Spouse's or common-law partner's net income while the taxpayer is living outside of Canada	See Appendix F
52730	\$	Net foreign non-business income from the first foreign country	See Appendix F
52740	\$	Net foreign non-business income from the second foreign country	See Appendix F
52750	\$	Net foreign non-business income from the third foreign country	See Appendix F
52760	\$/¢	Business income tax paid to the first foreign country	See Appendix F
52770	\$/¢	Non-business income tax paid to first foreign country	See Appendix F
52780	\$/¢	Non-business income tax paid to second foreign country	See Appendix F
52790	\$/¢	Non-business income tax paid to third foreign country	See Appendix F
52800	\$	Net business income from the first foreign country	See Appendix F
52810	\$	Net business income from the second foreign country	See Appendix F
52820	\$	Net business income from the third foreign country	See Appendix F
52830	\$/¢	Business income tax paid to the second foreign country	See Appendix F
52840	\$/¢	Business income tax paid to the third foreign country	See Appendix F
52850	\$	Vow of perpetual poverty	See Appendix F

Line	\$/¢/N	Description	Returns, schedules and forms
52920	\$	Canadian sourced non-resident income, excluding the income subject to Part XIII tax	See Appendix F
52930	\$	Canadian sourced non-resident income subject to Part XIII tax plus foreign sourced non-resident income	See Appendix F
53080	\$/¢	BC logging tax paid	See Appendix F
53210	\$/¢	QC logging tax paid	See Appendix F
53300	N	Indicator for filing due date for tax shelter, or inactive or active business	See Appendix F
53350	\$	BC logging income	See Appendix F
53370	\$	CCA on certified film property	See Appendix F
53440	\$	Ineligible pension income	See Appendix F
53450	\$	Income with tax withheld supported by information slips	See Appendix F
53470	\$	T4 earning reduction	See Appendix F
53490	\$/¢	Quebec tax deducted (from slips in the taxpayer's name)	See Appendix F
53500	\$	Income on which Quebec tax was withheld (from slips in the taxpayer's name)	See Appendix F
53510	\$	Amount of OASP repaid	See Appendix F
53530	\$	Limited partnership loss carryforward from 1986 and 1987	See Appendix F
53540	\$	Limited partnership loss available for carryforward	See Appendix F
53550	\$	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	\$	Shareholder's loan repayment	See Appendix F
53650	\$	Business income allocated to member of a communal organization	See Appendix F
53670	\$	QC logging income	See Appendix F
53680	\$	Spouse's or common-law partner's total split income	See Appendix F
53755	\$	CWB income from other returns	See Appendix F
54375	\$	Net business income (amount from line 27 of Schedule L of the Quebec provincial income tax return)	Schedule 10
54377	\$	Employment income where the province or territory of employment is other than Quebec	Schedule 10
54388	\$	PPIP insurable earnings	Schedule 10
54493	\$	Shareholder earnings	Schedule 13
54494	\$	Tax-exempt self-employment income earned by a status Indian	Schedule 13
54610	\$	Taxable income from the post-bankruptcy period	See Appendix F
54780	\$	EI insurable earnings	Schedule 13
54790	\$	EI and other benefits repaid	See Appendix F
54920	\$	Farm/fish loss	See Appendix F

Line	\$/¢/N	Description	Returns, schedules and forms
54950	\$	Total section 31 farm loss	See Appendix F
54960	\$	Restricted farm loss	See Appendix F
55070	\$	RRSP earned income calculation	See Appendix F
55080	\$	Home Buyers' Plan (HBP) participant repayment amount	See Appendix F
55110	\$	Lifelong Learning Plan (LLP) participant repayment amount	See Appendix F
55220	N	Indicator for marital status change	Schedule 5
55270	N	Spousal indicator	See Appendix F
55290	N	Marital status change indicator for the amount for an eligible dependant	Schedule 5
55295	N	Dependent's SIN	Schedule 5
55300	\$	Earned income adjustment amount	See Appendix F
55320	\$	Net self-employment income (loss) adjustment amount	See Appendix F
55360	\$	RDSP repayment by taxpayer	See Appendix F
55370	\$	RDSP income of spouse or common-law partner	See Appendix F
55380	\$	RDSP repayment by spouse or common-law partner	See Appendix F
55400	N	Number of months of retirement	See Appendix F
55530	\$/¢	Total CPP overpayment allowed on line 44800 on previously assessed returns	See Appendix F
55550	N	Number of months of disability	See Appendix F
55630	\$/¢	CPP deductions allowed on previously assessed returns	See Appendix F
55640	\$/¢	Total CPP withheld per T4 on all previously assessed returns	See Appendix F
55660	\$	CPP/QPP retirement benefits	See Appendix F
56120	\$	Dependent's net income	T2203
56121	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in ON plus farming business in more than one province or territory, with an allocation of eligible farming expenses to ON	See Appendix F
56122	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in MB plus farming business in more than one province or territory, with an allocation of eligible farming expenses to MB	See Appendix F
56123	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in SK plus farming business in more than one province or territory, with an allocation of eligible farming expenses to SK	See Appendix F
56124	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in AB plus farming business in more than one province or territory, with an allocation of eligible farming expenses to AB	See Appendix F

Line	\$/¢/N	Description	Returns, schedules and forms
56125	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in NS plus farming business in more than one province or territory, with an allocation of eligible farming expenses to NS	See Appendix F
56126	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in PE plus farming business in more than one province or territory, with an allocation of eligible farming expenses to PE	See Appendix F
56127	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in NL plus farming business in more than one province or territory, with an allocation of eligible farming expenses to NL	See Appendix F
56128	\$/¢	Total tax credit calculated for farmers with one or more permanent establishments in NB plus farming business in more than one province or territory, with an allocation of eligible farming expenses to NB	See Appendix F
56130	\$	Farm expenses on other elective returns	See Appendix F
56150	\$	Amount for infirm dependants age 18 or older – NL	T2203
56160	\$	Amount for infirm dependants age 18 or older – PE	T2203
56170	\$	Amount for infirm dependants age 18 or older – NS	T2203
56190	\$	Amount for infirm dependants age 18 or older – SK	T2203
56200	\$	Amount for infirm dependants age 18 or older – AB	T2203
56220	\$	Caregiver amount – NL	T2203
56230	\$	Caregiver amount – PE	T2203
56240	\$	Caregiver amount – NS	T2203
56260	\$	Caregiver amount – SK	T2203
56270	\$	Caregiver amount – AB	T2203
56290	\$	Disability amount for self – NL	T2203
56300	\$	Disability amount for self – PE	T2203
56310	\$	Disability amount for self – NS	T2203
56320	\$	Disability amount for self – ON	T2203
56330	\$	Disability amount for self – SK	T2203
56340	\$	Disability amount for self – AB	T2203
56350	\$	Disability amount for self – BC	T2203
56360	\$	Disability amount transferred from a dependant – NL	T2203
56370	\$	Disability amount transferred from a dependant – PE	T2203
56380	\$	Disability amount transferred from a dependant – NS	T2203
56390	\$	Disability amount transferred from a dependant – ON	T2203
56400	\$	Disability amount transferred from a dependant – SK	T2203
56410	\$	Disability amount transferred from a dependant – AB	T2203

Line	\$/¢/N	Description	Returns, schedules and forms
56420	\$	Disability amount transferred from a dependant – BC	T2203
56430	\$	Amounts transferred from your spouse or common-law partner – NL	T2203
56440	\$	Amounts transferred from your spouse or common-law partner – PE	T2203
56450	\$	Amounts transferred from your spouse or common-law partner – NS	T2203
56460	\$	Amounts transferred from your spouse or common-law partner – ON	T2203
56470	\$	Amounts transferred from your spouse or common-law partner – SK	T2203
56480	\$	Amounts transferred from your spouse or common-law partner – AB	T2203
56490	\$	Amounts transferred from your spouse or common-law partner – BC	T2203
56760	\$	Amount for infirm dependants age 18 or older – NT	T2203
56770	\$	Amount for infirm dependants age 18 or older – NU	T2203
56780	\$	Caregiver amount – NT	T2203
56790	\$	Caregiver amount – NU	T2203
56800	\$	Disability amount for self – NT	T2203
56810	\$	Disability amount for self – NU	T2203
56820	\$	Disability amount transferred from a dependant – NT	T2203
56830	\$	Disability amount transferred from a dependant – NU	T2203
56840	\$	Amounts transferred from your spouse or common-law partner – NT	T2203
56850	\$	Amounts transferred from your spouse or common-law partner – NU	T2203
56860	\$	Amount for infirm dependants age 18 or older – MB	T2203
56870	\$	Caregiver amount – MB	T2203
56880	\$	Disability amount for self – MB	T2203
56890	\$	Disability amount transferred from a dependant – MB	T2203
56900	\$	Total provincial amounts designated to you by a student – MB	T2203
56910	\$	Amounts transferred from your spouse or common-law partner – MB	T2203
56920	\$	Allowable amount of medical expenses for other dependants – MB	T2203
56930	\$	Total non-refundable tax credits – MB	T2203
56940	\$	Total non-refundable tax credits – NB	T2203
56950	\$	Total non-refundable tax credits – YT	T2203

Line	\$/¢/N	Description	Returns, schedules and forms
57460	\$/¢	QPP deductions allowed on all previously assessed returns	See Appendix F
57470	\$/¢	QPP withheld per T4 on all previously assessed returns	See Appendix F
57480	\$/¢	QPP overpayment allowed on line 44800 on all previous assessed returns	See Appendix F
57730	N	Marital status indicator – Separation less than 90 days	See Appendix F
57740	\$	Total provincial amounts designated to you by a student – NL	T2203
57750	\$	Total provincial amounts designated to you by a student – PE	T2203
57760	\$	Total provincial amounts designated to you by a student – NS	T2203
57800	\$	Total provincial amounts designated to you by a student – BC	T2203
57810	\$	Allowable amount of medical expenses for other dependants – NL	T2203
57820	\$	Allowable amount of medical expenses for other dependants – PE	T2203
57830	\$	Allowable amount of medical expenses for other dependants – NS	T2203
57840	\$	Allowable amount of medical expenses for other dependants – ON	T2203
57850	\$	Allowable amount of medical expenses for other dependants – SK	T2203
57860	\$	Allowable amount of medical expenses for other dependants – AB	T2203
57870	\$	Allowable amount of medical expenses for other dependants – BC	T2203
57880	\$	Allowable medical expenses – ON	T2203
57890	\$	Total non-refundable tax credits – NL	T2203
57900	\$	Total non-refundable tax credits – PE	T2203
57910	\$	Total non-refundable tax credits – NS	T2203
57920	\$	Total non-refundable tax credits – ON	T2203
57930	\$	Total non-refundable tax credits – SK	T2203
57940	\$	Total non-refundable tax credits – AB	T2203
57950	\$	Total non-refundable tax credits – BC	T2203
57960	\$	Total provincial amounts designated to you by a student – NT	T2203
57970	\$	Total provincial amounts designated to you by a student – NU	T2203
57980	\$	Total non-refundable tax credits – NT	T2203

Line	\$/¢/N	Description	Returns, schedules and forms
57990	\$	Total non-refundable tax credits – NU	T2203
58000	\$	Allowable amount of medical expenses for other dependants – NT	T2203
58010	\$	Allowable amount of medical expenses for other dependants – NU	T2203
58040	\$	Basic personal amount	Form 428 for all provinces and territories
58080	\$	Age amount	Form 428 for all provinces and territories
58120	\$	Spousal or common-law law partner amount	Form 428 for all provinces and territories
58160	\$	Amount for an eligible dependant	Form 428 for all provinces and territories
58170	\$	Caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older	YT428
58175	\$	British Columbia caregiver amount	BC428, T2203
58180	\$	Caregiver amount for infirm dependants age 18 or older	YT428, T2203
58185	\$	Ontario caregiver amount	ON428, T2203
58189	\$	Caregiver amount for infirm children under 18 years of age	YT428, T2203
58200	\$	Amount for infirm dependants age 18 or older	NL428, PE428, NS428, NB428, MB428, SK428, AB428, NT428, NU428
58209	N	Number of children	SK428, T2203
58210	\$	Amount for dependent children age 18 or younger	SK428, T2203
58220	\$	Senior supplementary amount	SK428, T2203
58229	N	Number of months being claimed for all qualifying children	PE428, NS428, T2203
58230	\$	Amount for young children	PE428, NS428, NU428, T2203
58240	\$/¢	CPP or QPP contributions	Form 428 for all provinces and territories
58280	\$/¢	CPP or QPP contributions on self-employment and other earnings	Form 428 for all provinces and territories
58300	\$/¢	Employment insurance premiums	Form 428 for all provinces and territories
58305	\$/¢	Employment insurance premiums on self-employment and other eligible earnings	Form 428 for all provinces and territories
58310	\$	Canada employment amount	YT428, T2203
58315	\$	Volunteer firefighters' amount	NL428, MB428, SK428, BC428, T2203
58316	\$	Search and rescue volunteers' amount	NL428, MB428, SK428, BC428, T2203

Line	\$/¢/N	Description	Returns, schedules and forms
58317	\$	Volunteer emergency medical first responders' amount	SK428, T2203
58320	\$	Child care amount	NL428, T2203
58325	\$	Fitness amount	MB428, T2203
58326	\$	Children's arts amount	MB428, YT428, T2203
58330	\$	Adoption expenses	NL428, ON428, MB428, AB428, BC428, YT428, T2203
58357	\$	First-time homebuyers' amount	SK428, T2203
58360	\$	Pension income amount	Form 428 for all provinces and territories, T2203
58365	\$	Children's wellness tax credit	PE428, T2203
58400	\$	Caregiver amount	NL428, PE428, NS428, NB428, MB428, SK428, AB428, NT428, NU428
58440	\$	Disability amount for self	Form 428 for all provinces and territories
58480	\$	Disability amount transferred from a dependant	Form 428 for all provinces and territories
58500	\$	Teacher school supply amount	PE428, T2203
58520	\$	Interest paid on your student loans	Form 428 for all provinces and territories
58560	\$	Your tuition and education amounts	NL428, PE428, NS428, MB428, AB428, BC428, NT428
58560	\$	Your unused tuition and education amounts	NB428, ON428, SK428
58560	\$	Your tuition, education, and textbook amounts	YT428, NU428
58600	\$	Tuition and education amounts transferred from a child or grandchild	NL428, PE428, NS428, MB428, NT428
58600	\$	Tuition amounts transferred from a child or grandchild	NB428, BC428, YT428
58600	\$	Tuition, education, and textbook amounts transferred from a child or grandchild	NU428
58640	\$	Amounts transferred from your spouse or common-law partner	Form 428 for all provinces and territories
58689	\$	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	\$	Allowable amount of medical expenses for other dependants	Form 428 for all provinces and territories
58750	\$	Tax-exempt employment earnings	RC383
58769	\$	Allowable amount of medical expenses	Form 428 for all provinces and territories
58800	\$	Add lines 58040 to 58640 (and line 61470 for MB) and line 58769	Form 428 for all provinces and territories

Line	\$/¢/N	Description	Returns, schedules and forms
58810	\$	Tax-exempt self-employment earnings and other tax-exempt earned income	RC383
58820	\$	Total eligible PRPP contributions from tax-exempt income	RC383
58830	\$	PRPP contributions from tax-exempt income designated as a repayment under the HBP	RC383
58840	\$	Provincial or territorial non-refundable tax credits before donations and gifts	Form 428 for all provinces and territories, except BC
58840	\$	Non-refundable tax credits before donations and gifts and the farmers' food donation tax credit	BC428
58969	\$	Donations and gifts	Form 428 for all provinces and territories, T2203
58970	\$	PRPP contributions from tax-exempt income designated as a repayment under the LLP	RC383
58980	\$	BC farmers' food donation tax credit	BC428, T2203
59000	\$	Spouse's or common-law partner's amount for young children less than 6 years of age	NU(S2)
59010	\$	Spouse's or common-law partner's amount for dependent children age 18 or younger	SK(S2)
59020	\$	Spouse's or common-law partner's age amount	Schedule 2 for all provinces and territories
59030	\$	Spouse's or common-law partner's senior supplementary amount	SK(S2)
59040	\$	Spouse's or common-law partner's caregiver amount for infirm children under 18 years of age	YT(S2)
59050	\$	Spouse's or common-law partner's pension income amount	Schedule 2 for all provinces and territories
59070	\$	Spouse's or common-law partner's disability amount	Schedule 2 for all provinces and territories
59090	\$	Tuition and education amounts designated by your spouse or common-law partner	NL(S2), PE(S2), NS(S2), MB(S2), NT(S2)
59090	\$	Tuition amounts designated by your spouse or common-law partner	NB(S2), BC(S2), YT(S2)
59090	\$	Tuition, education, and textbook amounts designated by your spouse or common-law partner	NU(S2)
59120	\$	Spouse's or common-law partner's adjusted taxable income	Schedule 2 for all provinces and territories
59140	\$	Eligible tuition fees paid for the current tax year	NL(S11), PE(S11), NS(S11), NB(S11), MB(S11), BC(S11), NT(S11), YT(S11), NU(S11)

Line	\$/¢/N	Description	Returns, schedules and forms
59160	\$	Part-time education amount	NL(S11), PE(S11), NS(S11), MB(S11), NT(S11)
59160	\$	Part-time education and textbook amounts	NU(S11)
59180	\$	Full-time education amount	NL(S11), PE(S11), NS(S11), MB(S11), NT(S11)
59180	\$	Full-time education and textbook amounts	NU(S11)
59200	\$	Provincial amount transferred	NL(S11), PE(S11), NS(S11)
59200	\$	Territorial amount transferred	YT(S11)
59200	\$	Provincial tuition amount transferred	NB(S11), MB(S11), BC(S11). T2203
59200	\$	Territorial tuition amount transferred	NT(S11), NU(S11), T2203
59310	\$	Amount for infirm dependants age 18 or older – NB	T2203
59320	\$	Caregiver amount – NB	T2203
59330	\$	Disability amount for self – NB	T2203
59340	\$	Disability amount transferred from a dependant – NB	T2203
59350	\$	Total provincial amounts designated to you by a student – NB	T2203
59360	\$	Amounts transferred from your spouse or common-law partner – NB	T2203
59370	\$	Allowable amount of medical expenses for other dependants – NB	T2203
59430	\$	Disability amount for self – YT	T2203
59440	\$	Disability amount transferred from a dependant – YT	T2203
59450	\$	Total provincial amounts designated to you by a student – YT	T2203
59460	\$	Amounts transferred from your spouse or common-law partner – YT	T2203
59470	\$	Allowable amount of medical expenses for other dependants – YT	T2203
59700	N	Certificate 1 – Program type from the current tax year	RC360
59710	\$	Certificate 1 – Eligible tuition fees paid	RC360
59720	\$	Certificate 1 – “Eligibility Maximum” from the current tax year	RC360
59730	N	Certificate 2 – Program type from the current tax year	RC360
59740	\$	Certificate 2 – Eligible tuition fees paid	RC360
59750	\$	Certificate 2 – “Eligibility Maximum” from the current tax year	RC360
59760	N	Certificate 3 – Program type from the current tax year	RC360
59770	\$	Certificate 3 – Eligible tuition fees paid	RC360

Line	\$/¢/N	Description	Returns, schedules and forms
59780	\$	Certificate 3 – “Eligibility Maximum” from the current tax year	RC360
59800	\$/¢	Active families benefit	SK479
60030	\$	AB political contributions made in the tax year	AB428, AB428MJ
60330	\$	Basic sales tax credit	BC479
60350	\$	Additional credit for spouse or common-law partner	BC479
60360	\$	Home renovation expenses	NB(S12)
60400	\$	BC political contributions made in the tax year	BC428, BC428MJ
60450	\$/¢	Employee share ownership plan tax credit	BC428, BC428MJ
60470	\$/¢	Employee venture capital corporation tax credit	BC428, BC428MJ
60480	\$	Home renovation expenses for seniors and persons with disabilities	BC479
60490	\$/¢	Venture capital tax credit – Current tax year	BC479
60491	N	Certificate number – Shares acquired in the current tax year	BC479
60495	\$/¢	Venture capital tax credit – First 60 days of the year following the current tax year	BC479
60496	N	Certificate number – Shares acquired in the first 60 days of the year following the current tax year	BC479
60510	\$/¢	Mining exploration tax credit	BC479
60530	\$	Mining exploration tax credit allocated from a partnership	BC479
60545	\$/¢	Clean buildings tax credit	BC479
60546	\$/¢	Clean buildings tax credit allocated from partnerships	BC479
60550	\$	Training tax credit (Individuals)	BC479
60560	\$/¢	Training tax credit (Employers)	BC479
60570	\$/¢	Shipbuilding and ship repair industry tax credit	BC479
60575	N	Eligible rental months	BC479
60576	\$/¢	Renter’s tax credit	BC479
60700	\$	Age amount for spouse or common-law partner	MB428-A, MB428-A MJ
60710	\$	Disability amount for spouse or common-law partner	MB428-A, MB428-A MJ
60720	N	Number of disability claims for self or a dependant other than your spouse or common-law partner	MB428-A, MB428-A MJ
60740	N	Number of disabled dependants 18 years of age or older	MB428-A, MB428-A MJ
60760	N	Number of dependent children 18 years of age or younger	MB428-A, MB428-A MJ
60800	\$/¢	Labour-sponsored funds tax credit	MB428, MB428MJ
60830	\$/¢	Community enterprise development tax credit claimed	MB428, MB428MJ
60835	\$/¢	Community enterprise development tax credit amount from Slip T2CEDTC (MAN.)	T1256
60850	\$/¢	Small business venture capital tax credit claimed	MB428, MB428MJ

Line	\$/¢/N	Description	Returns, schedules and forms
60855	\$/¢	Credit amount from Slip T2SBVCTC (MAN.) for shares issued before April 7, 2021	T1256-1
60856	\$/¢	Credit amount from Slip T2SBVCTC (MAN.) for shares issued after April 6, 2021	T1256-1
60860	\$/¢	Employee share purchase tax credit claimed	MB428, MB428MJ
60890	N	Involuntary separation indicator	NB(S12), MB479, BC479
60900	\$	Basic, age, and disability credits for spouse or common-law partner	MB479
60920	\$/¢	Mineral exploration tax credit claimed	MB428, MB428MJ
60940	\$/¢	Total credit amounts from ESOP receipt(s)	T1256-2
60950	N	Number of disability claims for self or for a dependant other than your spouse or common-law partner	MB479
60969	N	Number of dependent children 18 years of age or younger	ON428, ON428MJ
60970	N	Number of disabled dependants 18 years of age or older	MB479
60970	N	Number dependants with a mental or physical infirmity	ON428, ON428MJ
60999	N	Number of dependent children – Reduction for dependent children age 18 or younger	PE428, NS428, PE428MJ, NS428MJ
60999	N	Number of dependent children – Credit for dependent children age 18 or younger	MB479
61020	N	Application for the ON energy and property tax credit	ON-BEN
61040	N	Application for the Northern ON energy credit	ON-BEN
61050	\$	Total personal tax credits	MB479
61060	N	Choice for delayed single OTB payment	ON-BEN
61070	N	Application for the ON senior homeowners' property tax grant	ON-BEN
61080	N	Involuntary separation indicator	ON-BEN
61100	\$	Total rent paid	ON-BEN
61120	\$	Total property tax paid	ON-BEN
61120	\$	Net school taxes paid	MB479
61140	\$	Education property tax credit advance received	MB479
61140	N	Residing in a designated student residence	ON-BEN
61160	\$	Eligible school taxes	MB479
61163	N	Number of days at address for education property tax credit	MB479
61165	\$/¢	Rent paid	MB479
61167	N	Number of months for renters tax credit	MB479
61170	\$	Gross school taxes assessed	MB479
61200	\$	Family income for school tax credit for homeowners	MB479

Line	\$/¢/N	Description	Returns, schedules and forms
61210	\$	Total home energy costs for principal residence on a reserve	ON-BEN
61230	\$	Total accommodation in a public long-term care home or non-profit long-term care home	ON-BEN
61240	\$	School tax credit for homeowners	MB479
61255	N	Employment and income assistance – box 14 of Form T5007	MB479
61260	\$/¢	Primary caregiver tax credit	MB479
61268	\$	Fertility treatment tax credit	MB479
61310	\$/¢	Paid work experience tax credit	MB479
61340	\$/¢	Odour-control tax credit	MB479
61380	\$/¢	Green energy equipment tax credit (purchaser)	MB479
61390	\$/¢	Green energy equipment tax credit (manufacturer)	MB479
61430	\$/¢	Book publishing tax credit	MB479
61470	\$	Family tax benefit	MB428, T2203
61480	\$/¢	Cultural industries printing tax credit	MB479
61484	\$/¢	Community enterprise development tax credit	MB479
61490	\$/¢	Employee share purchase tax credit	MB479
61495	\$	Eligible teaching supplies expenses	MB479
61499	\$/¢	Farm and small business capital gains tax credit	SK428, SK428MJ
61500	\$	Provincial or territorial non-refundable tax credits	Form 428 for all provinces and territories
61510	\$/¢	Provincial or territorial tax on split income	Form 428 for all provinces and territories
61520	\$/¢	Provincial or territorial dividend tax credit	Form 428 for all provinces and territories
61540	\$/¢	Provincial or territorial minimum tax carryover	Form 428 for all provinces and territories
61550	\$	NB political contributions made in the tax year	NB428, NB428MJ
61560	\$/¢	Unused low-income tax reduction from spouse or common-law partner	NB428, NB428MJ
61570	\$	Basic reduction	NB428, NB428MJ
61580	\$	Reduction for spouse or common-law partner	NB428, NB428MJ
61590	\$	Reduction for an eligible dependant	NB428, NB428MJ
61670	\$/¢	Labour-sponsored venture capital tax credit	NB428, NB428MJ
61690	\$/¢	Small business investor tax credit	T1258
61700	\$/¢	Amount to carry back to the first prior year	T1258
61710	\$/¢	Amount to carry back to the second prior year	T1258
61720	\$/¢	Amount to carry back to the third prior year	T1258

Line	\$/¢/N	Description	Returns, schedules and forms
61740	\$	Resort property investment tax credit	T1297
61750	\$	NL political contributions made in the tax year	NL428, NL428MJ
61770	\$/¢	Direct equity tax credit	T1272
61780	\$/¢	Amount to carry back to the first prior year	T1272
61790	\$/¢	Amount to carry back to the second prior year	T1272
61794	\$	MB political contributions made in the tax year	MB428, MB428MJ
61800	\$/¢	Amount to carry back to the third prior year	T1272
61820	\$/¢	Venture capital tax credit	NL428, NL428MJ
61830	\$/¢	Amount to carry back to the first prior year	T1297
61840	\$/¢	Amount to carry back to the second prior year	T1297
61850	\$/¢	Amount to carry back to the third prior year	T1297
61860	\$/¢	Unused low-income tax reduction from spouse or common-law partner	NL428, NL428MJ
61870	\$	Basic reduction	NL428, NL428MJ
61880	\$	Reduction for spouse or common-law partner	NL428, NL428MJ
61890	\$	Reduction for an eligible dependant	NL428, NL428MJ
61950	\$	Basic reduction	NS428, NS428MJ
61970	\$	Reduction for spouse or common-law partner	NS428, NS428MJ
61990	\$	Reduction for an eligible dependant	NS428, NS428MJ
62000	\$	Physical activity expenses	NL479
62100	\$	NS political contributions made in the tax year	NS428, NS428MJ
62140	\$/¢	Low-income individuals and families tax credit	ON428, ON428MJ
62150	\$	Food bank tax credit for farmers	NS428, NS428MJ
62150	\$	Community food program donation tax credit for farmers	ON428, ON428MJ
62180	\$/¢	Labour-sponsored venture capital tax credit	NS428, NS428MJ
62200	\$/¢	Equity tax credit	T1285
62201	\$/¢	Amount to carry back to the first prior year	T1285
62202	\$/¢	Amount to carry back to the second prior year	T1285
62203	\$/¢	Amount to carry back to the third prior year	T1285
62250	\$/¢	Innovation equity tax credit	T225
62290	\$	Volunteer firefighters' tax credit	NU428, NU428MJ
62300	\$/¢	Venture capital tax credit	T224
62400	\$	Volunteer firefighters and ground search and rescue tax credit	NS479
62410	\$	Children's sports and arts expenses	NS479
62450	\$	Amount claimed for foreign income on line 25600 of the return that is exempt under a tax treaty	NT479, NU479
62460	\$	Basic cost of living tax credit for self	NT479

Line	\$/¢/N	Description	Returns, schedules and forms
62470	\$	Cost of living tax credit supplement for spouse or common-law partner	NT479
62480	\$	The “basic credit for self” claimed by the spouse or common-law partner	NT479
62490	\$	Cost of living tax credit supplement	NT479
62510	\$	Northwest Territories credit	NT479
62550	\$	NT political contributions made in the tax year	NT428, NT428MJ
63045	\$	Child care expenses deduction of the other supporting person	Schedule ON479-A
63047	\$	Adjusted income of the other supporting person(s)	Schedule ON479-A
63050	\$/¢	Childcare access and relief from expenses tax credit	ON479
63095	\$/¢	Seniors’ care at home tax credit	ON479
63100	\$	Seniors’ public transit tax credit	ON479
63110	\$	ON political contributions made in the tax year	ON479
63220	\$	Focused flow-through share tax credit	ON479
63260	N	Tax credits for self-employed individuals – Work placements	ON479
63265	N	Tax credits claimed as a member of a partnership	ON479
63270	N	Business number	ON479
63300	\$/¢	Co-operative education tax credit	ON479
63360	\$/¢	Unused low-income tax reduction from spouse or common-law partner	PE428, PE428MJ
63370	\$	Basic reduction	PE428, PE428MJ
63380	\$	Age reduction for self	PE428, PE428MJ
63390	\$	Reduction for spouse or common-law partner	PE428, PE428MJ
63400	\$	Age reduction for spouse or common-law partner	PE428, PE428MJ
63410	\$	Reduction for an eligible dependant	PE428, PE428MJ
63420	\$	PE political contributions made in the tax year	PE428, PE428MJ
63430	\$	Basic and certification tax credits (level 1 and/or level 2 of a non-Red Seal programs)	T1014
63440	\$	Completion and certification tax credit (level 3 of a Red Seal or non-Red Seal program)	T1014
63450	\$	Completion and certification tax credit (level 4 of a Red Seal or non-Red Seal program)	T1014
63460	\$	Enhanced tax credit	T1014
63470	\$/¢	Basic tax credit	T1014-1
63480	\$/¢	Completion tax credit	T1014-1
63490	\$/¢	Enhanced tax credit	T1014-1
63500	\$	Equity tax credit	PE428, PE428MJ

Line	\$/¢/N	Description	Returns, schedules and forms
63510	\$	Volunteer firefighter and volunteer search and rescue personnel tax credit	PE428, PE428MJ
63554	\$	SK political contributions made in the tax year	SK428, SK428MJ
63557	\$/¢	Labour-sponsored venture capital tax credit	SK428, SK428MJ
63600	\$/¢	Mineral exploration tax credit	T1279
63601	\$/¢	Amount to carry back to the first prior year	T1279
63602	\$/¢	Amount to carry back to the second prior year	T1279
63603	\$/¢	Amount to carry back to the third prior year	T1279
63640	\$/¢	Graduate tuition tax credit	SK428, SK428MJ
63710	N	Number of qualifying children under 6 years of age	NU428, T2203
63790	N	Do you reside outside Whitehorse on December 31 of the tax year?	YT(S14)
63800	\$	Children's fitness tax credit	YT479
63810	\$/¢	Business investment tax credit	YT428, YT428MJ
63811	\$/¢	Amount to carry back to the first prior year	YT428, YT428MJ
63812	\$/¢	Amount to carry back to the second prior year	YT428, YT428MJ
63813	\$/¢	Amount to carry back to the third prior year	YT428, YT428MJ
63840	\$/¢	Research and development tax credit	YT479
63850	\$	YT political contributions made in the tax year	YT428, YT428MJ
63855	\$/¢	General business carbon price rebate	YT479
63856	\$/¢	Mining business carbon price rebate	YT479
63860	\$/¢	Yukon First Nations income tax credit	YT428, YT428MJ
63940	\$/¢	Cost of living supplement	NU479
63990	\$/¢	Total cost of living tax credit	NU479
63991	\$	NU political contributions made in the tax year	NU479
64850	\$	Total eligible expenses for the GST rebate	GST370
64857	\$	Total eligible expenses for the HST rebate	GST370
64860	\$	Total eligible expenses for the HST rebate	GST370
65050	\$/¢	Estimated refund amount	RC71
65070	\$/¢	Amount owed to the taxpayer by the discounter	RC71
65090	N	Date for taxpayer certification	RC71
65210	\$	Benefits that can no longer be deferred	T1212
65220	\$	Closing balance of deferred security option benefits	T1212
66250	\$	Non-capital loss to be applied to the third prior year	T1A
66260	\$	Non-capital loss to be applied to the second prior year	T1A
66270	\$	Non-capital loss to be applied to the first prior year	T1A
66300	\$	Farming or fishing loss to be applied to the third prior year	T1A

Line	\$/¢/N	Description	Returns, schedules and forms
66310	\$	Farming or fishing loss to be applied to the second prior year	T1A
66320	\$	Farming or fishing loss to be applied to the first prior year	T1A
66360	\$	Net capital loss to be applied to the third prior year	T1A
66370	\$	Net capital loss to be applied to the second prior year	T1A
66380	\$	Net capital loss to be applied to the first prior year	T1A
66420	\$	Listed personal property net loss to be applied to the third prior year listed personal property net gains	T1A
66430	\$	Listed personal property net loss to be applied to the second prior year listed personal property net gains	T1A
66440	\$	Listed personal property net loss to be applied to the first prior year listed personal property net gains	T1A
66480	\$	Restricted farm loss to be applied to the third prior year	T1A
66490	\$	Restricted farm loss to be applied to the second prior year	T1A
66500	\$	Restricted farm loss to be applied to the first prior year	T1A
66815	\$	Amount of 2022 reserve for dispositions of QFFP to your child after 2013 and before April 21, 2015	T2017
66840	\$	Amount of 2023 reserve for dispositions of QFFP to your child after 2014, and before April 21, 2015	T2017
66843	\$	Amount of 2022 reserve for dispositions of QFFP to your child after April 20, 2015, and all other dispositions of QFFP after 2018	T2017
66844	\$	Amount of 2023 reserve for dispositions of QFFP to your child after April 20, 2015, and all other dispositions of QFFP after 2019	T2017
66848	\$	Amount of the most recent reserves claimed on line 66840	T2017
66850	\$	Amount of 2023 reserve for dispositions of QSBCS to your child after 2014, and all other dispositions of QSBCS after 2019	T2017
66883	\$	Amount of 2022 reserve for dispositions of QSBCS to your child after 2013, and all other dispositions of QSBCS after 2018	T2017
66905	\$	Amount of the most recent reserves claimed on line 66850	T2017
66910	\$	Amount of 2022 reserve for dispositions to your child after 2013, 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	\$	Amount of 2023 reserve for dispositions to your child after 2014, 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
66960	\$	Amount of 2022 reserve for dispositions of property after 2018, other than dispositions listed on lines 66883 and 66910	T2017
66990	\$	Amount of 2023 reserve for dispositions of property after 2019, other than dispositions listed on lines 66844, 66850, and 66920	T2017
67030	\$	Amount of 2022 reserve for dispositions before November 13, 1981	T2017
67060	\$	Total reserve	T2017
67061	\$	Total gross eligible farming expenses for all businesses	T2043
67062	N	Multiple farming businesses with one or more permanent establishments in multiple provinces and territories	T2043
67063	\$	Farming expenses in Ontario	T2043
67064	\$	Farming expenses in Manitoba	T2043
67065	\$	Farming expenses in Saskatchewan	T2043
67066	\$	Farming expenses in Alberta	T2043
67067	\$	Gross farming revenue allocated to the permanent establishments in ON from all businesses	T2043
67068	\$	Gross farming revenue allocated to the permanent establishments in MB from all businesses	T2043
67069	\$	Gross farming revenue allocated to the permanent establishments in SK from all businesses	T2043
67070	\$	Gross farming revenue allocated to the permanent establishments in AB from all businesses	T2043
67071	\$	Farming salaries and wages paid to employees in ON from all businesses	T2043
67072	\$	Farming salaries and wages paid to employees in MB from all businesses	T2043
67073	\$	Farming salaries and wages paid to employees in SK from all businesses	T2043
67074	\$	Farming salaries and wages paid to employees in AB from all businesses	T2043
67075	\$	Total gross income in all provinces and territories from all farming businesses	T2043
67076	\$	Total salaries and wages paid to employees in all provinces and territories from all farming businesses	T2043
67079	\$/¢	Credit allocated from a partnership for ON (box 237 of T5013 slips or letter)	T2043
67080	\$/¢	Credit allocated from a partnership for MB (box 237 of T5013 slips or letter)	T2043
67081	\$/¢	Credit allocated from a partnership for SK (box 237 of T5013 slips or letter)	T2043

Line	\$/¢/N	Description	Returns, schedules and forms
67082	\$/¢	Credit allocated from a partnership for AB (box 237 of T5013 slips or letter)	T2043
67091	\$	Farming expenses in Nova Scotia	T2043
67092	\$	Farming expenses in Prince Edward Island	T2043
67093	\$	Farming expenses in Newfoundland and Labrador	T2043
67094	\$	Farming expenses in New Brunswick	T2043
67095	\$	Gross farming revenue allocated to the permanent establishments in NS from all businesses	T2043
67096	\$	Gross farming revenue allocated to the permanent establishments in PE from all businesses	T2043
67097	\$	Gross farming revenue allocated to the permanent establishments in NL from all businesses	T2043
67098	\$	Gross farming revenue allocated to the permanent establishments in NB from all businesses	T2043
67099	\$	Farming salaries and wages paid to employees in NS from all businesses	T2043
67100	\$	Farming salaries and wages paid to employees in PE from all businesses	T2043
67101	\$	Farming salaries and wages paid to employees in NL from all businesses	T2043
67102	\$	Farming salaries and wages paid to employees in NB from all businesses	T2043
67103	\$/¢	Credit allocated from a partnership for NS (box 237 of T5013 slips or letter)	T2043
67104	\$/¢	Credit allocated from a partnership for PE (box 237 of T5013 slips or letter)	T2043
67105	\$/¢	Credit allocated from a partnership for NL (box 237 of T5013 slips or letter)	T2043
67106	\$/¢	Credit allocated from a partnership for NB (box 237 of T5013 slips or letter)	T2043
67120	\$	ITC for total qualified expenditures for SR&ED	T2038(IND)
67130	\$	80% of total contributions made to agricultural organizations for SR&ED	T2038(IND)
67135	\$/¢	ITC allocated from a partnership for SR&ED	T2038(IND)
67140	\$	ITC for total investments in qualified property	T2038(IND)
67170	\$	Mineral exploration tax credit	T2038(IND)
67175	\$	Critical mineral exploration tax credit	T2038(IND)
67180	\$	Total apprenticeship job creation tax credit	T2038(IND)
67193	\$	Amount of expenditure on which ITC is recaptured at 15%	T2038(IND)
67195	\$	Amount of expenditure on which ITC is recaptured at 20%	T2038(IND)
67197	\$	Total recapture of ITC for child care spaces	T2038(IND)

Line	\$/¢/N	Description	Returns, schedules and forms
67200	\$/¢	Amount of carryback to the third previous year	T2038(IND)
67210	\$/¢	Amount of carryback to the second previous year	T2038(IND)
67220	\$/¢	Amount of carryback to the first previous year	T2038(IND)
67490	\$	Maximum residency amount for residents of prescribed northern zones	T2222
67507	\$	Non-taxable benefits for board and lodging at a special work site in a prescribed northern zone	T2222
67520	\$	Maximum residency amount for residents of prescribed intermediate zones	T2222
67529	\$	Non-taxable benefits for board and lodging at a special work site in a prescribed intermediate zone	T2222
67540	\$	Total travel amount for trips from a prescribed northern zone	T2222
67560	\$	Total travel amount for trips from a prescribed intermediate zone	T2222
67650	\$	Claim for tax shelter loss or deduction	T5004
67820	\$	Amount of loss created or increased by CCA and carrying charges on certified film property	T691
67830	\$	Amount of loss created or increased by CCA and carrying charges on rental and leasing property	T691
67840	\$	Losses, amounts deductible and carrying charges for tax shelters, limited partnership, and non-active partners	T691
67860	\$	Total of all resource expenditures, depletion allowances, and carrying charges for resource property and flow-through shares	T691
67870	\$	Certain capital gains from graduated rate estates	T691
67880	\$	Part of total capital gains that is exempt from Canadian tax under a tax treaty	T691
67890	\$	Capital gains on gifts of property to qualified donees	T691
67910	\$	Security options deductions under paragraph 110(1)(d)	T691
67914	\$	Gifts of securities acquired under a security option plan	T691
67918	\$	Other security options deductions included on line 24900	T691
67920	\$	Limited partnership losses incurred in prior years that are tax shelters	T691
67930	\$	Federal tax payable under alternative minimum tax	T691
67950	\$	Child care expenses paid	T778
67954	\$	Child care expenses incurred for a child age 6 or younger	T778
67960	\$	Basic limit for eligible children born in the current tax year or earlier for whom the disability amount can be claimed	T778
67980	\$	Part C – Child care expenses paid by the other person with lower net income	T778

Line	\$/¢/N	Description	Returns, schedules and forms
67990	\$	Part D – Child care expenses paid while enrolled in an educational program	T778
68020	\$	Total eligible pensions or superannuation, annuity and RRSP/RRIF payments (including life income fund) received	T1032
68025	\$	Veteran's benefits on T4A slips eligible for pension income splitting	T1032
68026	\$	Distributions on T4A-RCA slips eligible for pension income splitting	T1032
68030	N	Number of months married or living common-law in the current tax year	T1032
68040	\$/¢	Total tax deducted from the transferring spouse's or common-law partner's pension income	T1032
68050	\$/¢	Tax deducted for the elected split-pension amount	T1032
68080	\$	Any other investment expenses claimed in the current tax year to earn property income	T936
68100	\$	Any other property income reported in the current tax year	T936
68110	\$	50% of income from the recovery of exploration and development expenses	T936
68140	\$	Capital gains from T3 slips	T936
68150	\$	Non-eligible capital gains from T3 slips	T936
68200	\$/¢	Special tax for Quebec LSVCC	T5006
68210	\$	Excess employees profit-sharing plan amounts	RC359
68220	\$	Proceeds of disposition of shares and rights that are publicly traded, other shares, segregated fund units and mutual fund units	T1170
68230	\$	Gains eligible for 0% inclusion rate from the disposition of shares and rights that are publicly traded, other shares, segregated fund units and mutual funds units	T1170
68240	\$	Proceeds of disposition of bonds and debentures that are publicly traded, and other properties	T1170
68250	\$	Gains eligible for 0% inclusion rate from the disposition of bonds and debentures that are publicly traded, and other properties	T1170
68251	\$	Proceeds of disposition of certified ecologically sensitive land	T1170
68252	\$	Gains eligible for 0% inclusion rate from the disposition of certified ecologically sensitive land	T1170
68270	\$	Total of all accumulated income payments	T1172
68280	\$	Total of all accumulated income payments	T1172
68330	\$	Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations	T1206

Line	\$/¢/N	Description	Returns, schedules and forms
68340	\$	Taxable amount of dividends other than eligible dividends, included on line 68330, from taxable Canadian corporations	T1206
68360	\$	Total split income	T1206
68370	\$	Split income from foreign sources	T1206
68380	\$	Total income from foreign sources	T1206
68800	\$/¢	Current-year credit available	T1231
68810	\$/¢	Mining flow-through share tax credit	BC428, BC428MJ
68820	\$/¢	Amount to carry back to the first prior year	T1231
68830	\$/¢	Amount to carry back to the second prior year	T1231
68840	\$/¢	Amount to carry back to the third prior year	T1231
68850	\$/¢	Current year tax credit available	T1241
68930	N	New FHSAs indicator	Schedule 15
68935	\$	Total contributions made to FHSAs in the tax year	Schedule 15
68940	\$	Total contributions made to FHSAs in the tax year after the first qualifying withdrawal	Schedule 15
68945	\$	Total amount of designated withdrawals from FHSAs made in the tax year	Schedule 15
68950	\$	Total transfers made from RRSPs to FHSAs in the tax year	Schedule 15
68955	\$	Total amount of designated transfers from FHSAs to RRSPs or RRIFs made in the year	Schedule 15
68960	\$	Total amount of qualifying withdrawals made in the tax year	Schedule 15
68965	N	FHSA home address indicator	Schedule 15

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
1771	Labour mobility deduction	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

Line	Description	Forms
8760	Business taxes, licences and memberships	T2121, T2125
8810	Office expenses	T776, T2121, T2125
8810	Office supplies (postage, stationery, ink cartridge, etc.)	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
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 (employment use of a cell phone, long distance calls for employment purposes, etc.)	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

Line	Description	Forms
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
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

Line	Description	Forms
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
9713	Veterinary fees, medicine and breeding fees	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
9811	Rent (land, buildings and pastures)	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

Line	Description	Forms
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
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
9951	Return of fuel charge proceeds to farmers tax credit allocated to partnerships	T1163, T1273, T2042
9953	Private insurance premiums for allowable commodities	T1163, T1273
9954	Proceeds of disposition	T1255, T2091
9955	Year of acquisition	T1255, T2091

Line	Description	Forms
9956	Total 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

A taxpayer is considered a CPP working beneficiary and is required to make CPP contributions in the tax year if they met all of the following conditions:

- They were 60 to 70 years of age
- They received a CPP or QPP retirement pension
- They had employment and/or self-employment income

However, if the taxpayer was at least 65 years of age but under 70 years of age, they can elect to stop paying CPP contributions.

When there is an election in the tax year, the taxpayer will stop making CPP contributions starting with the election effective month.

Example 1:

- The election effective date on record is April 2021. The taxpayer files a 2021 return with CPP contributions.
- The system will calculate CPP contributions for January to March. The proration factor of 3/12 will be used.
- For elections made in December of the tax year, the effective date will be January of the following year. The taxpayer may also revoke in this subsequent year, meaning the system will calculate CPP contributions using both the election and revocation effective dates.

Example 2:

- The election effective date on record is January 2021, meaning an election was made in December 2020. Therefore, a revocation can be made in 2021. The revocation effective date on record is June 2021.
- The system will calculate CPP contributions 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 2021.
- The taxpayer files a 2021 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 system will calculate CPP contributions for January to March. The proration factor of 3/12 will be used.
- When there is a relevant revocation in the tax year, the taxpayer will start paying CPP contributions in the revocation effective month.

Example 4:

- There is a relevant revocation effective date on record of April 2021. The taxpayer files a 2021 return with CPP contributions.
- The system will calculate CPP contributions for April to December. The proration factor of 9/12 will be used.

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.

An individual's "working income" or "earned income" is used in the calculation of the Canada workers benefit (CWB) and in part of the determination for eligibility requirement (i.e., minimum income threshold) for the refundable medical expense supplement (RMES). It 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 individual's claim for the CWB on line 45300 and the income threshold used to determine eligibility for their RMES on line 45200 will be based on the net amount reported on the self-employment lines.

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. This is Sally's only source of income on her return.

- Line 13500 will be a net income of \$2,000 (\$5,000 minus \$3,000). Enter this amount on line 9 of Schedule 6 under Part B – Adjusted family net income.
- 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.

Note

For RMES purposes, Sally's earned income will be \$5,000 (line 13500 + line 55320). Therefore, she meets the minimum income required for the RMES. However, her net income of \$2,000 on line 23600 will be used in the calculation of the credit on line 45200.

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 immigrants and emigrants

In the year of immigration or emigration, the taxpayer 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 or grandchild
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

Line	Federal, provincial or territorial	Description
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, SK and AB	Tuition, (education) (and textbook) amounts transferred from a child or grandchild
58640	All provinces and territories	Amounts transferred from your spouse or common-law partner

An immigrant or emigrant 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 or emigration date. Immigrant information can be found in the pamphlet T4055, Newcomers to Canada.