



Canada Revenue
Agency

Agence du revenu
du Canada

Teaching Taxes

Student Workbook

2011

Table of contents

	Page		Page
Introduction	3	Tax scenarios	11
Why should you learn about taxes?	3	Example 1 – High school student.....	11
What will you learn from Teaching Taxes?..	3	Example 2 – High school student (with	
Additional information	3	Quebec as the province of employment)...	13
Definitions	4	Example 3 – Post-secondary student.....	15
Learning sections	6	Example 4 – Employed individual with a	
Section 1 – History of taxes in the world	6	spouse	18
Section 2 – Canada’s tax system and the		Example 5 – Single-parent family	19
Taxpayer Bill of Rights.....	6	Example 6 – Aboriginal peoples	22
Section 3 – Your tax obligations when you		Taxpayer Bill of Rights	24
start working	6	Appendix 1 – Checklist	25
Social insurance number.....	6	Appendix 2 – Quick reference	26
Form TD1, Personal Tax Credits Return ...	6	TD1, Personal Tax Credits Return	27
What gets deducted from your salary or		Sample – Statement of earnings (pay stub) ..	29
wages?	7	Sample – T4 – Statement of remuneration	
Your statement of earnings (pay stub).....	8	paid	30
T4 information slip – Statement of		Community Volunteer Income Tax	
remuneration paid.....	8	Program (CVITP)	31
Section 4 – Income tax and benefit return	8	What is the CVITP?	31
Calculating your income.....	8	Your opinion counts	31
Calculating federal and provincial or			
territorial taxes payable	9		
Refund or balance owing.....	10		
Filing your return	10		
My Account	10		

Introduction

Why should you learn about taxes?

Taxes will affect you and your family both now and in the future. As individuals or businesses, Canadians have to deal with taxes, whether they file a return or claim a credit.

Canada has a self-assessment tax system which means that everyone is responsible for completing and submitting a tax return. You need to complete and submit a return, even if you don't have any taxable income, to make sure you receive any benefits to which you are entitled.

A basic knowledge and understanding of Canada's income tax system will allow you to deal effectively with taxes throughout your life. You will learn how to comply with the law and, at the same time, learn about all the federal, provincial, or territorial benefits and credits to which you may be entitled.

What will you learn from Teaching Taxes?

Teaching Taxes is made up of four sections that will introduce you to Canada's tax system.

After completing the tax scenarios in this workbook, you will be able to complete an income tax and benefit return with confidence, and you can help family members and friends with their returns.

You could also join the **Community Volunteer Income Tax Program**. It is an excellent opportunity for you to get involved in your community and to deal with real-life tax situations. If your school requires you to complete a number of hours of volunteer work, this may be a way to fulfill that requirement. See page 31 for more information.

Additional information

This workbook also has definitions, a quick reference sheet on common information slips and related income tax return line numbers, and sample copies of some forms.

Definitions

Canada Child Tax Benefit (CCTB) – a tax-free monthly payment that eligible families get to help them with the cost of raising children under age 18. The amount of the benefit varies depending on the number of children, their ages, and the family net income.

Canada Pension Plan (CPP) – a pension plan that will protect you and your family when you lose income because of retirement, death, or disability.

Child care expenses – the money you or another person pay for someone to look after an eligible child, so that you or the other person could earn employment income, carry on a business, attend school, or conduct research.

EFILE – a way to file your income tax and benefit return using an EFILE service provider.

Employment Insurance (EI) premiums – a deduction from your salary or wages. If you become unemployed, you might be entitled to EI benefits. Self-employed people may be able to enter into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the new Employment Insurance (EI) program for access to EI special benefits.

Goods and services tax/harmonized sales tax (GST/HST) credit – a tax-free quarterly payment that helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay.

Income tax and benefit return – the form you complete every year to report your income and/or to apply for benefits. The five most common income tax and benefit returns are the following:

- **T1 General** – this is the most detailed of all the returns and it covers all tax situations. It is the only income tax and benefit return available by going to www.cra.gc.ca/forms.
- **T1 Special** – this is a simplified version of the T1 General and is sent to individuals based on their previous year return.
- **T1S-A** – this return is for retired seniors 65 and over with straightforward tax situations

whose taxable income is \$50,000 or less. It includes the most common types of retirement income and credits.

- **T1S-C** – this return is for individuals who have certain types of income for which no taxes are being withheld and no taxes are payable. They use this return to apply for the GST/HST credit and to give the CRA the information needed to calculate any CCTB (and related provincial or territorial child benefits and credits) payments they may be entitled to receive.
- **T1S-D** – this credit and benefit return is for Indians who are registered, or who are entitled to be registered, under the *Indian Act*.

Income tax deductions – employers deduct amounts for income tax from your salary or wages and send them to the Canada Revenue Agency (CRA).

Information slips – forms that employers, trusts, and businesses use to tell both the CRA and taxpayers how much income the taxpayer earned and how much tax was deducted, if applicable. These include forms T3, T4, and T5.

Instalment payments – most taxpayers have their taxes routinely deducted from their pay cheques. Other taxpayers have income that hasn't had either any or enough tax withheld. If they paid the taxes they owe only once a year, their tax bills could be very large, so they may have to pay their taxes by instalments or smaller amounts several times during the year.

NETFILE – a method of filing a return electronically over the Internet using commercially available software.

Net income – your **total income** is the total of all the money you acquire during the year. After you deduct the allowable deductions from your total income, the remaining amount is your **net income**.

Non-refundable tax credits – these credits reduce the amount of income tax you owe. However, if the total of these credits is more than the tax you owe, you will not get a refund

for the difference. This is why they are called “non-refundable.”

Notice of assessment (NOA) – a notice that the CRA sends you after it processes your income tax and benefit return. The notice tells you about any corrections the CRA made to your return, and if you owe tax or are getting a refund. The amount of your registered retirement savings plan (RRSP) deduction limit for the following year is also included on your NOA.

Penalties – amounts that the courts or the CRA may tell a taxpayer to pay if the taxpayer does not file an income tax and benefit return on time, or tries to evade paying tax by not filing a return. Individuals who make false statements on a return, who deliberately leave information off a return, or who refuse to use the correct form may also pay a penalty. Penalties may increase for repeat offenses.

Quebec Pension Plan (QPP) – a pension plan maintained by the Province of Quebec, which is equivalent to the CPP.

Refund – the amount returned to a taxpayer if he or she paid more tax than he or she owed.

Refundable tax credits – these credits reduce the amount of income tax you owe. If the total of these credits is more than the amount you owe, you may be entitled to a refund of the difference.

Registered savings plans – there are many types of education and retirement savings plans. The CRA recognizes some as registered plans, which means they follow the conditions outlined in the *Income Tax Act* and can result in tax savings.

Registered education savings plan (RESP) – contributors to these plans contribute money to build a fund for post-secondary education of a child. The contributors cannot deduct the contributions from their taxes, but they do not have to declare the income the plan earns. The

child will have to include the money he or she gets from the plan in his or her tax return in the year the income is received.

Registered retirement savings plan (RRSP) – contributors to these plans make tax-deductible contributions to build a fund for their retirement. They do not pay taxes on the income the plan earns until they begin to receive income from the plan.

Self-assessment – Canada’s tax system is based on self-assessment, which means that taxpayers complete their tax return to report their annual income and to calculate whether they owe tax or receive a refund.

Tax credits – amounts that the CRA allows you to deduct from your taxes owing if you qualify. For example, some students can claim tax credits for tuition fees, or for charitable donations.

Tax-Free Savings Account (TFSA) – a registered account that allows individuals to earn investment income tax-free.

Taxable income – the amount of income remaining after the allowable deductions have been subtracted from net income.

Tax year – for individuals it is the calendar year. For a company, the tax year can start on any date.

Taxpayer – an individual or business that is required to pay tax.

TELEFILE – a way of filing a return electronically. This system lets you file your completed return using a touch-tone telephone.

Universal Child Care Benefit (UCCB) – a taxable benefit paid monthly to help eligible families provide child care for their children under six years of age.

Working Income Tax Benefit (WITB) – a refundable tax credit for low-income individuals and families who have earned income from employment or business.

Learning sections

Section 1 – History of taxes in the world

Many people assume that taxes are a recent development and that our ancestors did not have to pay them. This is not the case.

Since the beginning of recorded history, some kind of tax system has existed in organized societies and governments. Over 3,500 years ago, the ancient Egyptians collected taxes and the Roman Empire had a highly evolved tax system.

Section 2 – Canada's tax system and the Taxpayer Bill of Rights

This section will introduce you to the characteristics of a good tax system. It will also give you an overview of Canada's tax system, and you will learn about the principle upon which the tax system is founded.

In this section, you will get a brief overview of the evolution of taxes from the early years of civilization to our present day. You will also have the opportunity to discover some of the milestones in Canada's tax system.

You will also take a closer look at your rights as a taxpayer by reviewing the Taxpayer Bill of Rights.

Section 3 – Your tax obligations when you start working

You will learn all you need to know about some of the documents and forms that will help you to meet your tax obligations, and be introduced to those you will most likely see when you start working. You will also get information on completing Form TD1, *Personal Tax Credits Return*, and be introduced to the common deductions you will most likely see on your statement of earnings (pay stub). You will also learn how to read and understand the T4 information slips.

Social insurance number

A social insurance number (SIN) is a nine-digit number that you need to work in Canada and to have access to government programs and benefits.

For more information, or to get an application for a SIN, contact Service Canada at 1-800-206-7218, or visit their Web site at www.servicecanada.gc.ca.

Form TD1, Personal Tax Credits Return

When you begin working, your employer will ask you to complete a Form TD1, *Personal Tax Credits Return*. This will enable your employer to calculate the correct amount of income tax to deduct from your income.

Depending on your income level and the province or territory in which you work, you may also have to complete a similar form for that province or territory.

Form TD1 outlines the non-refundable tax credits you can claim on the income tax and benefit return you file after the end of each year. Non-refundable tax credits are used to reduce the amount of tax withheld from your income, because they reduce the federal and provincial/territorial taxes you have to pay.

Generally, every taxpayer is eligible to claim the basic personal amount on Line 1 of Form TD1. Depending on your situation when you complete Form TD1, you may be eligible for other non-refundable tax credits.

If you have **more than one** employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1, you must not claim them again. So if you have two part-time jobs, you will complete a Form TD1 at both jobs, but you will only claim the personal tax credit amounts on one. If you claim your personal tax credits twice, you may have taxes owing at the end of the year when you file your income tax and benefit return. You can avoid this by entering “0” on Line 13 and not complete lines 2 to 12 on all TD1s after the first one.

The amount of tax withheld by your employer during the year will build a credit (total income tax deducted) that you will apply against your total taxes payable when you complete your income tax and benefit return. See a copy of Form TD1 on page 27.

What gets deducted from your salary or wages?

Your employer will make deductions from your salary or wages. The most common deductions are Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions, Employment Insurance (EI) premiums, and income tax.

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

Once you turn 18, and until you turn 70, you will make CPP or QPP contributions based on your pensionable employment income. Your employer is responsible for deducting these contributions and sending them to the CRA.

If you worked in the province of Quebec, your employer will deduct QPP contributions instead of CPP contributions.

The amount of your contribution (deducted each pay period) is calculated on an estimate of your pensionable earnings, including an exemption of \$3,500 up to a maximum of \$48,300.

The result is then multiplied by the contribution rate. The contribution rate and the maximum amount that you can pay for the year may change from year to year.

Employment Insurance (EI) premiums

There is no age limit for EI contributions. These are also a percentage of your insurable earnings (generally gross pay). The employee’s EI rate and the maximum premium you pay for the year may change from year to year, and the rate in Quebec may be different from other provinces.

Quebec Parental Insurance Plan (QPIP) premiums (only if province of employment is Quebec)

The QPIP is a plan to which employers and employees must contribute, to provide for the payment of benefits to an employee whose regular income is interrupted as a result of taking maternity, paternity, parental, or adoption leave. All employees, regardless of their age, pay QPIP premiums. The rate may change from year to year.

Income tax deductions

Your employer or payer will determine the income tax, CPP/QPP, and EI premiums to deduct based on your total claim amount on the Form TD1, *Personal Tax Credits Return* that you completed. There is no annual limit to the total amount of income tax your employer or payer can deduct in a year.

If you expect your total income for the year to be less than the total claim amount on Form TD1, you can ask your employer or payer not to deduct tax from your earnings. If you have multiple employers throughout the year, it is important that you complete Form TD1 for each employer.

If your employer(s) deducts the correct amount of income tax, CPP/QPP, and EI premiums, you may not have to pay any additional payments at the end of the year. If you do not complete a Form TD1 for each employer, you may have to pay taxes at the end of the year.

Your statement of earnings (pay stub)

When you receive your first statement of earnings (pay stub), it will show how much income you have earned over a specified period. Most importantly, it will show what your employer deducted from your income such as CPP or QPP contributions, EI premiums, and income tax. The rates for your contributions, premiums, and deductions are revised every year. See a sample of a pay stub on page 29.

T4 information slip – Statement of remuneration paid

You will receive your T4 slip from your employer by the end of February following the year in which you worked.

Your T4 slip will show your gross earnings for the year, CPP or QPP contributions, EI premiums, and income tax deducted at source. Use the amounts from your T4 slip to complete your income tax and benefit return. See a sample of a T4 slip on page 30.

Section 4 – Income tax and benefit return

This section will introduce you to the T1 General, *Income Tax and Benefit Return* and the *General Income Tax and Benefit Guide*. You will learn how to use the guide as a reference tool to complete an income tax and benefit return.

You will also learn the importance of filing a return every year and the various ways of filing a completed return.

You will use the guide to complete simple returns using the examples of tax scenarios on pages 11–23 of this workbook. You will also learn about the deductions and credits that you are entitled to claim and which information slips and official receipts you must attach to your return before you file it.

You may also find helpful the Quick reference on page 26 of this workbook, which matches box numbers on common information slips to the related line numbers on the return.

Take the time to read the “General information” section of the guide. To complete a return, read the line-by-line instructions, and enter the appropriate amounts on the corresponding lines of the return. All the information you need to complete your return is in the guide.

The return is set up in an easy-to-follow format with clearly defined areas called:

- Identification;
- Elections Canada;
- Goods and services tax/harmonized sales tax (GST/HST) credit application;
- Total income;
- Net income;
- Taxable income; and
- Refund or balance owing.

Start with the “Identification” area and move through each area of the return in the order that they appear. Use **only** the lines that apply to your situation. **Leave the other lines blank.** You may also have to complete one or more schedules, such as Schedule 1, *Federal Tax*.

Calculating your income

Most of the income you receive should be reported on your return.

Total income (Line 150)

The most common types of income you may receive as a student include:

- employment income;
- tips and occasional earnings;
- Universal Child Care Benefit (UCCB);
- investment income;
- research grants;
- registered education savings plan income; and
- scholarships, fellowships, bursaries, study grants, and artists' project grants.

Note

The full amount of scholarships, fellowships, or bursaries that you receive as a student, for your enrolment in a program that entitles you to claim the education amount, are not taxable and are not reported as income on your tax return.

Your GST/HST credit, Canada Child Tax Benefit (CCTB) payments or those from related provincial or territorial programs, lottery winnings, or most gifts and inheritances, are not included on your return.

Net income (Line 236)

In this section, you reduce your total income with certain deductions such as registered retirement savings plan (RRSP) contributions, union dues, child care expenses, and moving expenses to determine your net income.

Net income is used to calculate certain federal and provincial or territorial credits. It is also used to calculate the CCTB and GST/HST credit.

Taxable income (Line 260)

This is the amount left after you have subtracted all of the allowable deductions from your net income. This amount is used to calculate your federal and provincial or territorial taxes payable.

Calculating federal and provincial or territorial taxes payable

Your taxable income (Line 260) is used to calculate both federal and provincial or territorial taxes. Use Schedule 1, *Federal Tax*, to calculate your net federal tax. Use Form 428 for the province (except Quebec) or territory where you lived on December 31 to calculate your net provincial or territorial tax. These forms are included in the tax package.

Although your federal and provincial or territorial tax is calculated using a separate form, the method and structure are similar. Each province or territory has its own tax brackets and rates, which differ from the federal brackets and rates.

Working Income Tax Benefit (WITB)

The WITB is for low-income individuals and families who have earned income from employment or business. To find out if you can claim the WITB, see Schedule 6 in the forms book.

Federal and provincial or territorial non-refundable tax credits

Non-refundable tax credits reduce the amount of income tax you owe. However, even if the total of these credits is more than the amount you owe, you will not get a refund for the difference.

The eligibility criteria and rules for claiming provincial or territorial non-refundable tax credits are the same as the federal non-refundable tax credits. However, the value and calculation of most provincial and territorial non-refundable tax credits are different from the corresponding federal credits. You will find it easier to calculate your net federal tax before you calculate your net provincial or territorial tax payable.

Refund or balance owing

In this area, calculate all federal and provincial or territorial credits and taxes payable and determine if you will get a refund or have a balance owing.

Enter any federal and provincial or territorial tax payable on the applicable lines of the return, and follow the instructions on the return to calculate the total payable on Line 435.

Add all the tax credits listed from lines 437 to 479, and enter the total on Line 482. Unlike the non-refundable credits, we do refund the part of the total credits on Line 482 that is more than the total payable on Line 435.

The most common refundable credits that will apply to you are:

- total income tax deducted;
- CPP overpayment;
- EI overpayment;
- Working Income Tax Benefit (WITB); and
- provincial or territorial credits.

Once you have determined the total credits on Line 482, subtract this amount from the total payable shown on Line 435.

If the amount on Line 435 is less than the amount on Line 482, you are entitled to a refund of the difference. Enter the refund amount on Line 484.

If the amount on Line 435 is more than the amount on Line 482, you owe the amount of the difference. Enter the balance owing on Line 485. For information on paying a balance owing, go to www.cra.gc.ca/electronicpayments.

Even if you cannot pay all of your balance owing right away, you should still file your return on time. This way you will not have to pay a penalty for filing your return after the due date.

Filing your return

You can mail or deliver your return, or you can file it electronically using EFILE, NETFILE, or TELEFILE. If you mail or deliver your return, you should attach all the required information slips, receipts, schedules, and statements to the return, as explained in the *General Income Tax and Benefit Guide*, and sign your return.

If you file your return electronically, keep all your documents in case we ask to see them at a later date. Generally, you should keep your supporting documents for six years. If you choose EFILE, you cannot do it your self. A tax preparer will have to do this for you.

My Account

You can access your tax information online by registering with My Account. My Account is a secure, convenient, and time-saving way for taxpayers to access and manage their tax and benefit information online, seven days a week. If a taxpayer is not registered with My Account but needs information right away, they can use Quick Access to get fast, easy, and secure access to some of their information. For more information, go to www.cra.gc.ca/myaccount or see Pamphlet RC4059, *My Account for individuals*.

Example 1 – High school student

- Catherine Casey is a single 17-year-old high school student (born November 13, 1994) who lives at home with her parents. During 2011, she worked part time at Best Bookstore and Mario's Pizzeria.
- In February 2012, her employers sent her the attached T4 information slips.
- In 2011, she earned \$300.00 in tips (not indicated on T4) at Mario's Pizzeria.

Based on the information given, complete Catherine's 2011 tax return.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- If province of residence is Quebec: use Example 2 – High school student (with Quebec as the province of employment).

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 STATEMENT OF REMUNERATION PAID / ÉTAT DE LA RÉMUNÉRATION PAYÉE	
BEST BOOKSTORE		Year / Année: 2011			
Employment income – line 101 / Revenus d'emploi – ligne 101		Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437			
14 3,600 00		22 150 00			
Payroll account number / Numéro de compte de retenues		Province of employment / Province d'emploi		Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308	
54		10		16	
Social insurance number / Numéro d'assurance sociale		Employment code / Code d'emploi		Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308	
12 123 456 789		29		17	
Exempt – Exemption				EI insurable earnings / Gains assurables d'AE	
28 <input checked="" type="checkbox"/> X				24	
RPC/RRQ AE RPAP				26 0 00	
Employee's name and address – Nom et adresse de l'employé		Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312		Union dues – line 212 / Cotisations syndicales – ligne 212	
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales		18 62 28		44	
CASEY Catherine		RPP contributions – line 207 / Cotisations à un RPA – ligne 207		Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
123 Main Street City, Province X0X 0X0		20		46	
		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206		RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
		52		50	
		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings / Gains assurables du RPAP	
		55		56	
Other information (see over) / Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	
		Box – Case Amount – Montant		Box – Case Amount – Montant	

Employer's name – Nom de l'employeur <div style="text-align: center; font-weight: bold; font-size: 1.2em;">MARIO'S PIZZERIA</div>		Canada Revenue Agency Agence du revenu du Canada Year / Année: 2011																													
		T4																													
		STATEMENT OF REMUNERATION PAID ÉTAT DE LA RÉMUNÉRATION PAYÉE																													
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Other information (see over)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant																									
Autres renseignements (voir au verso)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant																									


Example 2 – High school student (with Quebec as the province of employment)

- Catherine Casey is a single 17-year-old high school student (born November 13, 1994) who lives at home with her parents. During 2011, she worked part time at Librairie Bouquinez and Pizzeria de Mario.
- In February 2012, her employers sent her the attached T4 information slips.
- In 2011, she earned \$300.00 in tips (not indicated on T4) at Pizzeria de Mario.

Based on the information given, complete Catherine's 2011 tax return.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- Schedule 10, *Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums*

Employer's name – Nom de l'employeur		 Canada Revenue Agency / Agence du revenu du Canada		T4 STATEMENT OF REMUNERATION PAID ÉTAT DE LA RÉMUNÉRATION PAYÉE	
LIBRAIRIE BOUQUINEZ		Year / Année: 2011		Employment income – line 101 / Revenus d'emploi – ligne 101: 3,600 00	
Payroll account number / Numéro de compte de retenues: 54		Province of employment / Province d'emploi: 10 QC		Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437: 150 00	
Social insurance number / Numéro d'assurance sociale: 12 123 456 789		Exempt – Exemption: 28 X (CPP/QPP, EI, PPIP)		EI insurable earnings / Gains assurables d'AE: 24	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées): CASEY First name – Prénom: Catherine Address: 123, rue Principale, City, Quebec H1H 1H1		Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308: 16		CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: 26 0 00	
Other information (see over) / Autres renseignements (voir au verso)		Employment code / Code d'emploi: 29		Union dues – line 212 / Cotisations syndicales – ligne 212: 44	
Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312 : 18 48 96		RPP contributions – line 207 / Cotisations à un RPA – ligne 207: 20		Charitable donations – line 349 / Dons de bienfaisance – ligne 349: 46	
Pension adjustment – line 206 / Facteur d'équivalence – ligne 206: 52		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso: 55 18 22		RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB: 50	
PPIP insurable earnings / Gains assurables du RPAP : 56 3,600 00					

Employer's name – Nom de l'employeur <div style="text-align: center; font-weight: bold; font-size: 1.2em;">PIZZERIA DI MARIO</div>				Canada Revenue Agency Agence du revenu du Canada		<div style="font-weight: bold; font-size: 1.5em;">T4</div>		STATEMENT OF REMUNERATION PAID ÉTAT DE LA RÉMUNÉRATION PAYÉE													
		Year Année		<div style="border: 1px solid black; padding: 2px; font-weight: bold;">2011</div>																	
54 Payroll account number / Numéro de compte de retenues <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		14 Employment income – line 101 Revenus d'emploi – ligne 101 <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">2,600 00</div>		22 Income tax deducted – line 437 Impôt sur le revenu retenu – ligne 437 <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">101 00</div>																	
12 Social insurance number Numéro d'assurance sociale <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">123 456 789</div>		<div style="text-align: center;"> Exempt – Exemption CPP/QPP EI PPIP 28 <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>		10 Province of employment Province d'emploi <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">QC</div>		16 Employee's CPP contributions – line 308 Cotisations de l'employé au RPC – ligne 308 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		24 EI insurable earnings Gains assurables d'AE <div style="border: 1px solid black; height: 20px; width: 100%;"></div>													
29 Employment code Code d'emploi <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		17 Employee's QPP contributions – line 308 Cotisations de l'employé au RRQ – ligne 308 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		26 CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">0 00</div>																	
<div style="border: 1px solid black; padding: 5px;"> Employee's name and address – Nom et adresse de l'employé <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> CASEY Catherine </div> <div style="margin-top: 20px;"> <div style="border: 1px solid black; padding: 5px;"> <div style="font-weight: bold;">123, rue Principale</div> <div style="font-weight: bold;">City, Quebec H1H 1H1</div> </div> </div> </div>		18 Employee's EI premiums – line 312 Cotisations de l'employé à l'AE – ligne 312 <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">35 36</div>		44 Union dues – line 212 Cotisations syndicales – ligne 212 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		20 RPP contributions – line 207 Cotisations à un RPA – ligne 207 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		46 Charitable donations – line 349 Dons de bienfaisance – ligne 349 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>													
52 Pension adjustment – line 206 Facteur d'équivalence – ligne 206 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		50 RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		55 Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">13 16</div>		56 PPIP insurable earnings Gains assurables du RPAP <div style="border: 1px solid black; padding: 2px; text-align: center; font-weight: bold;">2,600 00</div>															
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Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant																

- Sue Brown attends a post-secondary institution. She was born on August 2, 1992 and is single.
- The attached T2202A information slip that the post-secondary institution gave her shows she paid tuition fees of \$2,500 for the courses she took during 2011. According to the slip, she can claim the education and textbook amounts for eight months. She wants to carry forward any amount she cannot use this year.
- During the year, she received a scholarship of \$3,500 from her post-secondary institution, Town University. This amount is shown on the attached T4A information slip.
- Sue moved to her parents' home for the summer months (a distance of 500 kilometres) and got a job there at Streamers. She completed Form T1-M, *Moving Expenses Deduction*, listing her expenses of \$300 for the move, and determined that she can claim the expenses on her tax return.
- She earned \$12,300 at Streamers during the summer. They sent her the attached T4 information slip.
- She earned \$52 interest in her savings account at the North Bank. The bank sent her the attached T5 information slip.
- In 2011, Sue paid \$720.00 for her public transit passes (\$60 a month).

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- Schedule 4, *Statement of Investment Income*
- Schedule 11, *Tuition, Education, and Textbook Amounts*
- **if province of residence is Quebec:** Schedule 10, *Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums*

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Payer's name – Nom du payeur <div style="text-align: center; font-weight: bold; font-size: 1.2em;">TOWN UNIVERSITY</div>		 Canada Revenue Agency Agence du revenu du Canada		<div style="float: right; font-weight: bold; font-size: 1.5em;">T4A</div> <div style="clear: both;"></div> STATEMENT OF PENSION, RETIREMENT, ANNUITY, AND OTHER INCOME ÉTAT DU REVENU DE PENSION, DE RETRAITE, DE RENTE OU D'AUTRES SOURCES	
061 Payer's account number / Numéro de compte du payeur <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Pension or superannuation – line 115 Prestations de retraite ou autres pensions – ligne 115 016 <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Income tax deducted – line 437 Impôt sur le revenu retenu – ligne 437 022 <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
Social insurance number Numéro d'assurance sociale 012 <div style="border: 1px solid black; width: 150px; text-align: center;">123 456 789</div>		Recipient's account number Numéro de compte du bénéficiaire 013 <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		Lump-sum payments – line 130 Paiements forfaitaires – ligne 130 018 <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
<div style="border: 1px solid black; padding: 5px;"> Recipient's name and address – Nom et adresse du bénéficiaire <small>Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales</small> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <div style="display: flex; justify-content: space-between;"> BROWN SUE </div> <div style="margin-top: 10px;"> 123 Main Street City, Province X0X 0X0 </div> </div> </div>		Annuities Rentes 024 <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Fees for services Honoraires ou autres sommes pour services rendus 048 <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
<div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Box – Case Amount – Montant 105 <div style="border: 1px solid black; width: 100px; text-align: center;">3,500 00</div> </div> <div style="width: 45%;"> Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> </div> </div>		<div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <div style="width: 45%;"> Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> </div> </div>		<div style="border: 1px solid black; padding: 5px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <div style="width: 45%;"> Box – Case Amount – Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> </div> </div>	

 Canada Revenue Agency Agence du revenu du Canada		Year 2011 Année		<div style="float: right; font-weight: bold; font-size: 1.5em;">T5</div> <div style="clear: both;"></div> STATEMENT OF INVESTMENT INCOME ÉTAT DES REVENUS DE PLACEMENTS	
Dividends from Canadian corporations – Dividendes de sociétés canadiennes 24 Actual amount of eligible dividends Montant réel des dividendes déterminés <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		Taxable amount of eligible dividends Montant imposable des dividendes déterminés <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		Federal credit – Crédit fédéral 26 Dividend tax credit for eligible dividends Crédit d'impôt pour dividendes déterminés <div style="border: 1px solid black; width: 150px; height: 20px;"></div>	
10 Actual amount of dividends other than eligible dividends Montant réel des dividendes autres que des dividendes déterminés <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		11 Taxable amount of dividends other than eligible dividends Montant imposable des dividendes autres que des dividendes déterminés <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		12 Dividend tax credit for dividends other than eligible dividends Crédit d'impôt pour dividendes autres que des dividendes déterminés <div style="border: 1px solid black; width: 150px; height: 20px;"></div>	
13 Interest from Canadian sources Intérêts de source canadienne <div style="border: 1px solid black; width: 150px; text-align: center;">52.00</div>		18 Capital gains dividends Dividendes sur gains en capital <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		21 Report Code Code du feuillet <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
22 Recipient identification number Numéro d'identification du bénéficiaire <div style="border: 1px solid black; width: 150px; text-align: center;">123 456 789</div>		23 Recipient type Type de bénéficiaire <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		Other information (see the back) Autres renseignements (voir au verso) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Box / Case Amount / Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <div style="width: 45%;"> Box / Case Amount / Montant <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> </div>	
Recipient's name (last name first) and address – Nom, prénom et adresse du bénéficiaire <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> BROWN, SUE 123 Main Street City, Province X0X 0X0 </div>				Payer's name and address – Nom et adresse du payeur <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> NORTH BANK </div>	
Currency and identification codes Codes de devise et d'identification 27 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Foreign currency Devises étrangères 28 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>		Transit – Succursale 29 <div style="border: 1px solid black; width: 50px; height: 20px;"></div>	
Recipient account Numéro de compte du bénéficiaire <div style="border: 1px solid black; width: 150px; height: 20px;"></div>		For information, see the back. Pour obtenir des renseignements, lisez le verso.			



TUITION, EDUCATION, AND TEXTBOOK AMOUNTS CERTIFICATE
CERTIFICAT POUR FRAIS DE SCOLARITÉ, MONTANT RELATIF AUX ÉTUDES
ET MONTANT POUR MANUELS

- Issue this certificate to a student who was enrolled during the calendar year in a qualifying educational program or a specified educational program at a post-secondary institution, such as a college or university, or at an institution certified by Human Resources and Skills Development Canada (HRSDC).
- Tuition fees paid in respect of the calendar year to any one institution have to be more than \$100. Fees paid to a post-secondary institution have to be for courses taken at the post-secondary level. Fees paid to an institution certified by HRSDC have to be for courses taken to get or improve skills in an occupation, and the student has to be 16 years of age or older before the end of the year.
- **Do not enter the cost of textbooks on this form.** Students calculate the education and textbook amounts based on the number of months indicated in Box B or C below.
- Délivrez ce certificat à un étudiant qui était inscrit, au cours de l'année civile, à un programme de formation admissible ou à un programme de formation déterminé dans un établissement postsecondaire, comme un collège ou une université, ou dans un établissement reconnu par Ressources humaines et Développement des compétences Canada (RHDC).
- Les frais de scolarité payés à un établissement postsecondaire doivent viser des cours de niveau postsecondaire. Les frais payés à un établissement reconnu par RHDC doivent viser des cours suivis en vue d'acquies ou d'améliorer des compétences professionnelles, et l'étudiant doit avoir 16 ans ou plus avant la fin de l'année.
- **N'inscrivez pas le coût des manuels sur ce formulaire.** L'étudiant calcule les montants relatifs aux études et pour manuels d'après le nombre de mois indiqué dans les cases B ou C ci-dessous.

Name of program or course – Nom du programme ou du cours					Student number – Numéro d'étudiant						
International Business					12-345						
								Session periods, part-time and full-time Périodes d'études à temps partiel et à temps plein			
								From – De		To – À	
								Y – A	M	Y – A	M
								Frais de scolarité admissibles pour études à temps partiel et à temps plein			
BROWN, SUE 123 Main Street City, Province X0X 0X0					Number of months for: Nombre de mois à :						
					B Part-time Temps partiel		C Full-time Temps plein				
					11 01		11 04				
					11 09		11 12				
					Totals Totaux		2,500				
Name and address of educational institution – Nom et adresse de l'établissement d'enseignement					TOWN UNIVERSITY						

Information for students: See the back of copy 1. If you want to transfer all or part of your tuition, education, and textbook amounts, complete the back of copy 2.
Renseignements pour les étudiants : Lisez le verso de la copie 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité et de vos montants relatifs aux études et pour manuels, remplissez le verso de la copie 2.

Example 4 – Employed individual with spouse

- In 2011, Trevor Nowen, who is married to Ivana (SIN 987 654 321), started a job as a graphic artist at GracoDesigns. He was born August 2, 1986. During 2011 he earned \$28,000, and in February 2012, GracoDesigns sent him a T4 information slip.
- In December 2011, he contributed \$1,180 to a registered retirement savings plan (RRSP) at his local bank. The bank gave him an official RRSP contribution slip showing this amount. Trevor has determined he has the RRSP deduction limit to claim the full amount on his 2011 tax return.
- In 2011, Ivana earned \$4,000 from consulting work. The payer withheld no deductions at source and Ivana had no business expenses.
- Trevor also received \$22 interest from his savings account at the bank. He did not receive a T5 information slip for this amount.

Based on the information given, complete Trevor's 2011 tax return.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- Schedule 4, *Statement of Investment Income*
- if province of residence is Quebec: Schedule 10, *Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums*

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4	
GRACODESIGNS		Year / Année: 2011		STATEMENT OF REMUNERATION PAID / ÉTAT DE LA RÉMUNÉRATION PAYÉE	
Payroll account number / Numéro de compte de retenues		Employment income – line 101 / Revenus d'emploi – ligne 101		Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437	
54		14 28,000 00		22 3,700 00	
Social insurance number / Numéro d'assurance sociale		Province of employment / Province d'emploi		Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308	
12 123 456 789		10		16 1,212 75	
Exempt – Exemption		Employment code / Code d'emploi		EI insurable earnings / Gains assurables d'AE	
28		29		24	
CPP/QPP EI PPIP		17		26	
RPC/RRQ AE RPAP		Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308		CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
		18 484 40		44	
		Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312		Union dues – line 212 / Cotisations syndicales – ligne 212	
		20		46	
		RPP contributions – line 207 / Cotisations à un RPA – ligne 207		Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
		52		50	
		Pension adjustment – line 206 / Facteur d'équivalence – ligne 206		RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
		55		56	
		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		PPIP insurable earnings / Gains assurables du RPAP	
Other information (see over) / Autres renseignements (voir au verso)		Box – Case / Amount – Montant		Box – Case / Amount – Montant	

Example 5 – Single-parent family

- Karen Partridge is a single mother of a young child, Annie, born June 4, 2009. Karen's date of birth is May 15, 1978.
- During 2011, she worked for 40 weeks and earned \$34,790. This income, plus other relevant information, is shown on the attached T4 information slip.
- She also received \$950 in social assistance payments and \$1,200 in Universal Child Care Benefit payments. These payments are shown on the attached information slips T5007, *Statement of Benefits* and RC62, *Statement of Universal Child Care Benefit*.
- Karen sent her child to Beacon Nursery while she was working. Karen has partially completed the attached Form T778, *Child Care Expenses Deduction for 2011* and has determined that she is entitled to claim \$3,160 for child care expenses on her tax return.
- Karen paid \$9,000 in rent during 2011.

Based on the information given, complete Karen's 2011 tax return.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- Schedule 5, *Details of Dependant*
- Form T778, *Child Care Expenses Deduction for 2009* (You must finish the partially completed Form T778 included)
- if province of residence is Quebec: Schedule 10, *Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums*

Employer's name – Nom de l'employeur		Canada Revenue Agency / Agence du revenu du Canada		T4 STATEMENT OF REMUNERATION PAID / ÉTAT DE LA RÉMUNÉRATION PAYÉE	
AQUANTIC		Year / Année: 2011			
54 Payroll account number / Numéro de compte de retenues		14 Employment income – line 101 / Revenus d'emploi – ligne 101: 34,790 00		22 Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437: 5,250 00	
12 Social insurance number / Numéro d'assurance sociale: 123 456 789		10 Province of employment / Province d'emploi: 10		16 Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308: 1,548 85	
28 Exempt – Exemption: CPP/QPP, EI, PPIP		29 Employment code / Code d'emploi		24 EI insurable earnings / Gains assurables d'AE	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées): PARTRIDGE First name – Prénom: KAREN Address: 123 Main Street, City, Province X0X 0X0		17 Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308		26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ	
		18 Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312: 601 87		44 Union dues – line 212 / Cotisations syndicales – ligne 212: 165 00	
		20 RPP contributions – line 207 / Cotisations à un RPA – ligne 207: 782 50		46 Charitable donations – line 349 / Dons de bienfaisance – ligne 349	
		52 Pension adjustment – line 206 / Facteur d'équivalence – ligne 206: 1,565 00		50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	
		55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso		56 PPIP insurable earnings / Gains assurables du RPAP	
Other information (see over) / Autres renseignements (voir au verso)		Box – Case / Amount – Montant		Box – Case / Amount – Montant	
		Box – Case / Amount – Montant		Box – Case / Amount – Montant	



Canada Revenue Agency
Agence du revenu du Canada

T5007
STATEMENT OF BENEFITS
ÉTAT DES PRESTATIONS

Year 2011 Année	10 Workers' compensation benefits Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements 950.00 Prestations d'assistance sociale ou supplément provincial ou territorial	12 Social insurance number 123 456 789 Numéro d'assurance sociale	13 Report code Code de genre de feuillet
------------------------------	------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------	------------------------------------------------

Recipient's name and address – Nom et adresse du bénéficiaire

Last name (please print)
Nom de famille (en lettres moulées)

First name
Prénom

Initials
Initiales

Payer's name and address
Nom et adresse du payeur

→ **PARTRIDGE Karen**

123 Main Street
City, Province X0X 0X0

Privacy Act, Personal Information Bank number CRA PPU 150 Loi sur la protection des renseignements personnels, Fichier de renseignements personnels ARC PPU 150

T5007(10)

UNIVERSAL CHILD CARE BENEFIT STATEMENT
ÉTAT DE LA PRESTATION UNIVERSELLE POUR LA GARDE D'ENFANTS

RC62

Year 2011 Année	Social Insurance Number 123 456 789 Numéro d'assurance sociale	10 Total benefit paid 1,200.00 Prestation totale versée	12 Repayment of previous-years benefits Remboursement de prestations d'années précédentes
Issued by: Human Resources and Skills Development Canada Émis par : Ressources humaines et Développement des compétences Canada		Year / Année Amount / Montant	Year / Année Amount / Montant
PARTRIDGE Karen 123 Main Street City, Province X0X 0X0			

RC62 (10/12)

Canada


Example 6 – Aboriginal peoples

- Ronald Lacroix is a single, registered Indian, born on July 8, 1977. In 2011, he worked as a full-time administrator for a medical clinic located on a reserve. His employer, Big Isle Health Clinic, has elected to participate in the CPP.
- In 2011, Ronald also worked part-time for an organization dedicated to developing social programs for local youth. The organization is located off reserve and all of Ronald's work was carried out off reserve.

Based on the information given, complete Ronald's 2011 tax return.

To complete this return, you will need the following:

- T1 General, *Income Tax and Benefit Return*
- Schedule 1, *Federal Tax*
- if province of residence is **Quebec**: Schedule 10, *Employment Insurance (EI) and Provincial Parental Insurance Plan (PPIP) Premiums*
- For assistance in completing this return, go to www.cra.gc.ca/brgnls/gdlns-eng.html on our Web site.

Employer's name – Nom de l'employeur		 Canada Revenue Agency / Agence du revenu du Canada		T4 STATEMENT OF REMUNERATION PAID ÉTAT DE LA RÉMUNÉRATION PAYÉE	
BIG ISLE HEALTH CLINIC		Year / Année: 2011			
Payroll account number / Numéro de compte de retenues 54		Employment income – line 101 Revenus d'emploi – ligne 101 14		Income tax deducted – line 437 Impôt sur le revenu retenu – ligne 437 22	
Social insurance number Numéro d'assurance sociale 12 123 456 789		Province of employment Province d'emploi 10		Employee's CPP contributions – line 308 Cotisations de l'employé au RPC – ligne 308 16 1,543 16	
Exempt – Exemption CPP/QPP EI PPIP 28 X <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> RPC/RRQ AE RPAP		Employment code Code d'emploi 29		EI insurable earnings Gains assurables d'AE 24 34,675 00	
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales LACROIX RONALD 123 Main Street City, Province X0X 0X0		Employee's QPP contributions – line 308 Cotisations de l'employé au RRQ – ligne 308 17		CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ 26 34,675 00	
		Employee's EI premiums – line 312 Cotisations de l'employé à l'AE – ligne 312 18 599 88		Union dues – line 212 Cotisations syndicales – ligne 212 44	
		RPP contributions – line 207 Cotisations à un RPA – ligne 207 20		Charitable donations – line 349 Dons de bienfaisance – ligne 349 46	
		Pension adjustment – line 206 Facteur d'équivalence – ligne 206 52		RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB 50	
		Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso 55		PPIP insurable earnings Gains assurables du RPAP 56	
Other information (see over) 71		Box – Case Amount – Montant 34,675 00		Box – Case Amount – Montant	
Autres renseignements (voir au verso)		Box – Case Amount – Montant		Box – Case Amount – Montant	

Employer's name – Nom de l'employeur

ACTION YOUTH CENTRECanada Revenue
AgencyAgence du revenu
du Canada**T4**Year
Année**2011****STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE**

54 Payroll account number / Numéro de compte de retenues

Social insurance number
Numéro d'assurance sociale

12

Exempt – Exemption

CPP/QPP EI PPIP

28 RPC/RRQ AE RPAP

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées)

First name – Prénom

Initials – Initiales

LACROIX**RONALD****123 Main Street
City, Province X0X 0X0**

14

Employment income – line 101
Revenus d'emploi – ligne 101**5,500 00**

22

Income tax deducted – line 437
Impôt sur le revenu retenu – ligne 437**107 27**Province of employment
Province d'emploi

10

Employee's CPP contributions – line 308
Cotisations de l'employé au RPC – ligne 308

16

99 00EI insurable earnings
Gains assurables d'AE

24

5,500 00Employment code
Code d'emploi

29

Employee's QPP contributions – line 308
Cotisations de l'employé au RRQ – ligne 308

17

CPP/QPP pensionable earnings
Gains ouvrant droit à pension – RPC/RRQ

26

5,500 00Employee's EI premiums – line 312
Cotisations de l'employé à l'AE – ligne 312

18

95 15Union dues – line 212
Cotisations syndicales – ligne 212

44

RPP contributions – line 207
Cotisations à un RPA – ligne 207

20

Charitable donations – line 349
Dons de bienfaisance – ligne 349

46

Pension adjustment – line 206
Facteur d'équivalence – ligne 206

52

RPP or DPSP registration number
N° d'agrément d'un RPA ou d'un RPDB

50

Employee's PPIP premiums – see over
Cotisations de l'employé au RPAP – voir au verso

55

PPIP insurable earnings
Gains assurables du RPAP

56

Other information
(see over)

Box – Case

Amount – Montant

Box – Case

Amount – Montant

Box – Case

Amount – Montant

Autres
renseignements
(voir au verso)

Box – Case

Amount – Montant

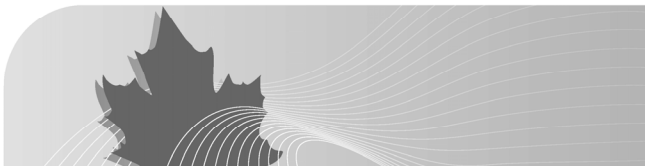
Box – Case

Amount – Montant

Box – Case

Amount – Montant

T4 (11)



TAXPAYER BILL OF RIGHTS

1. You have the right to receive entitlements and to pay no more and no less than what is required by law.
2. You have the right to service in both official languages.
3. You have the right to privacy and confidentiality.
4. You have the right to a formal review and a subsequent appeal.
5. You have the right to be treated professionally, courteously, and fairly.
6. You have the right to complete, accurate, clear, and timely information.
7. You have the right, as an individual, not to pay income tax amounts in dispute before you have had an impartial review.
8. You have the right to have the law applied consistently.
9. You have the right to lodge a service complaint and to be provided with an explanation of our findings.
10. You have the right to have the costs of compliance taken into account when administering tax legislation.
11. You have the right to expect us to be accountable.
12. You have the right to relief from penalties and interest under tax legislation because of extraordinary circumstances.
13. You have the right to expect us to publish our service standards and report annually.
14. You have the right to expect us to warn you about questionable tax schemes in a timely manner.
15. You have the right to be represented by a person of your choice.

Commitment to Small Business

1. The Canada Revenue Agency (CRA) is committed to administering the tax system in a way that minimizes the costs of compliance for small businesses.
2. The CRA is committed to working with all governments to streamline service, minimize cost, and reduce the compliance burden.
3. The CRA is committed to providing service offerings that meet the needs of small businesses.
4. The CRA is committed to conducting outreach activities that help small businesses comply with the legislation we administer.
5. The CRA is committed to explaining how we conduct our business with small businesses.

CHARTRE DES DROITS DU CONTRIBUABLE

1. Vous avez le droit de recevoir les montants qui vous reviennent et de payer seulement ce qui est exigé par la loi.
2. Vous avez le droit de recevoir des services dans les deux langues officielles.
3. Vous avez droit à la vie privée et à la confidentialité.
4. Vous avez le droit d'obtenir un examen officiel et de déposer par la suite un appel.
5. Vous avez le droit d'être traité de façon professionnelle, courtoise et équitable.
6. Vous avez droit à des renseignements complets, exacts, clairs et opportuns.
7. Vous avez le droit, en tant que particulier, de ne pas payer tout montant d'impôt en litige avant d'avoir obtenu un examen impartial.
8. Vous avez droit à une application uniforme de la loi.
9. Vous avez le droit de déposer une plainte en matière de service et d'obtenir une explication de nos constatations.
10. Vous avez le droit que nous tenions compte des coûts liés à l'observation dans le cadre de l'administration des lois fiscales.
11. Vous êtes en droit de vous attendre à ce que nous rendions compte.
12. Vous avez droit, en raison de circonstances extraordinaires, à un allègement des pénalités et des intérêts imposés en vertu des lois fiscales.
13. Vous êtes en droit de vous attendre à ce que nous publiions nos normes de service et que nous en rendions compte chaque année.
14. Vous êtes en droit de vous attendre à ce que nous vous mettions en garde contre des stratagèmes fiscaux douteux en temps opportun.
15. Vous avez le droit d'être représenté par la personne de votre choix.

Engagement envers les petites entreprises

1. L'Agence du revenu du Canada (ARC) s'engage à administrer le régime fiscal afin de réduire au minimum les coûts de l'observation de la loi engagés par les petites entreprises.
2. L'ARC s'engage à collaborer avec tous les gouvernements en vue de rationaliser les services, de réduire les coûts et d'alléger le fardeau lié à l'observation de la loi.
3. L'ARC s'engage à offrir des services qui répondent aux besoins des petites entreprises.
4. L'ARC s'engage à offrir des services au public qui aident les petites entreprises à observer les lois qu'elle administre.
5. L'ARC s'engage à expliquer sa façon de mener ses activités auprès des petites entreprises.

For more information and a detailed description of each right and commitment,
visit the CRA Web site at cra.gc.ca/rights.

RC4417



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

Appendix 1 – Checklist

Did you...

- ☐ verify your address on the income tax and benefit return?
- ☐ complete the information about your province or territory of residence?
- ☐ complete the Elections Canada area on page 1 of the return?
- ☐ check to see if you are eligible for the GST/HST credit?
- ☐ complete the federal Schedule 1, your provincial or territorial Forms 428 and 479, and all applicable schedules?
- ☐ attach all completed schedules and information slips, e.g. T4, T4A?
- ☐ sign your return?
- ☐ keep a copy for your records?
- ☐ complete the “Direct deposit – Start or change” section on page 4 if you are entitled to a refund?
- ☐ make your payment online using the CRA’s My payment option if you have a balance owing, or attach your cheque or money order to page 1 of your return? If you are sending a cheque, did you make it payable to the Receiver General for Canada and write your SIN on the back?
- ☐ keep a record of the address of your tax centre in case you want to ask for a change to your tax return?

Appendix 2 – Quick reference

Box numbers on common information slips and the related line numbers on an income tax and benefit return.

Slip type	Box No.	Box title	Line on return
T4	Statement of Remuneration Paid		
	14	Employment income	101
	16	Employee's Canada Pension Plan contributions	308
	17	Employee's Quebec Pension Plan contributions	308
	18	Employee's Employment Insurance premiums	312
	20	Registered pension plan contributions	207
	22	Income tax deducted	437
	55	Employee's provincial parental insurance plan (PPIP) premiums (if province of employment is Quebec)	375
T4A	Statement of Pension, Retirement, Annuity, and Other Income		
	016	Pension or superannuation	115 and 314
	018	Lump-sum payments	130
	020	Self-employed commissions	166 and 139
	022	Income tax deducted	437
	028	Other income	Various
	040	RESP accumulated income payments	130 and 418
	042	RESP educational assistance payments	130
T5	Statement of Investment Income		
	25	Taxable amount of eligible dividends	120
	26	Dividend tax credit for eligible dividends	425
	11	Taxable amount of dividends other than eligible dividends	180 and 120
	12	Dividend tax credit for dividends other than eligible dividends	425
	13	Interest from Canadian sources	121
	14	Other income from Canadian sources	121
	15	Foreign income	121
T4E	Statement of Employment Insurance and Other Benefits		
	7	Repayment rate	235 and 422
	14	Total benefits paid	119
	20	Taxable tuition assistance	Not entered on return
	22	Income tax deducted	437
	23	Quebec income tax deducted	437 (if not a resident of Quebec)



Canada Revenue
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du Canada

2011 PERSONAL TAX CREDITS RETURN

TD1

Your employer or payer will use this form to determine the amount of your tax deductions.

Read the back before completing this form. Complete this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address including postal code		For non-residents only – Country of permanent residence	Social insurance number

1. Basic personal amount – Every resident of Canada can claim this amount. If you will have more than one employer or payer at the same time in 2011, see "More than one employer or payer at the same time" on the next page. If you are a non-resident, see "Non-residents" on the next page. **10,527**

2. Child amount – Either parent (but not both), may claim \$2,131 for each child born in 1994 or later that resides with both parents throughout the year. Any unused portion can be transferred to that parent's spouse or common-law partner. If the child does not reside with both parents throughout the year, the parent who is entitled to claim the "Amount for an eligible dependant" on line 8 may also claim \$2,131 for that same child.

3. Age amount – If you will be 65 or older on December 31, 2011, and your net income for the year from all sources will be \$32,961 or less, enter \$6,537. If your net income for the year will be between \$32,961 and \$76,541 and you want to calculate a partial claim, get the TD1-WS, *Worksheet for the 2011 Personal Tax Credits Return*, and complete the appropriate section.

4. Pension income amount – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$2,000 or your estimated annual pension income, whichever is less.

5. Tuition, education, and textbook amounts (full time and part time) – If you are a student enrolled at a university or college, or an educational institution certified by Human Resources and Skills Development Canada, and you will pay more than \$100 per institution in tuition fees, complete this section. If you are enrolled full time, or if you have a mental or physical disability and are enrolled part time, enter the total of the tuition fees you will pay, plus \$400 for each month that you will be enrolled, plus \$65 per month for textbooks. If you are enrolled part time and do not have a mental or physical disability, enter the total of the tuition fees you will pay, plus \$120 for each month that you will be enrolled part time, plus \$20 per month for textbooks.

6. Disability amount – If you will claim the disability amount on your income tax return by using Form T2201, *Disability Tax Credit Certificate*, enter \$7,341.

7. Spouse or common-law partner amount – If you are supporting your spouse or common-law partner who lives with you, and whose net income for the year will be less than \$10,527, enter the difference between \$10,527 and his or her estimated net income for the year. If your spouse's or common-law partner's net income for the year will be more than \$10,527, you cannot claim this amount.

8. Amount for an eligible dependant – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you, and whose net income for the year will be less than \$10,527, enter the difference between \$10,527 and his or her estimated net income. If your eligible dependant's net income for the year will be \$10,527 or more, you cannot claim this amount.

9. Caregiver amount – If you are taking care of a dependant who lives with you, whose net income for the year will be \$14,624 or less, and who is either your or your spouse's or common-law partner's:
• parent or grandparent (aged 65 or older); or
• relative (aged 18 or older) who is dependent on you because of an infirmity, enter \$4,282.
If the dependant's net income for the year will be between \$14,624 and \$18,906 and you want to calculate a partial claim, get the TD1-WS, and complete the appropriate section.

10. Amount for infirm dependants age 18 or older – If you support an infirm dependant age 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be \$6,076 or less, enter \$4,282. You cannot claim an amount for a dependant you claimed on line 9. If the dependant's net income for the year will be between \$6,076 and \$10,358 and you want to calculate a partial claim, get the TD1-WS, and complete the appropriate section.

11. Amounts transferred from your spouse or common-law partner – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition, education and textbook amounts, disability amount or child amount on his or her income tax return, enter the unused amount.

12. Amounts transferred from a dependant – If your dependant will not use all of his or her **disability amount** on his or her income tax return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of his or her **tuition, education, and textbook amounts** on his or her income tax return, enter the unused amount.

13. TOTAL CLAIM AMOUNT – Add lines 1 through 12.
Your employer or payer will use this amount to determine the amount of your tax deductions.

Continue on the next page ➔

Completing Form TD1

Complete this form **only** if:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, Employment Insurance benefits, or any other remuneration;
- you want to change amounts you previously claimed (such as when the number of your eligible dependants has changed);
- you want to claim the deduction for living in a prescribed zone; or
- you want to increase the amount of tax deducted at source.

Sign and date it and give it to your employer or payer.

If you do not complete a TD1 form, your new employer or payer will deduct taxes after allowing the basic personal amount **only**.

More than one employer or payer at the same time

- ☐ If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another TD1 form, you **cannot claim them again**. If your total income from all sources will be **more** than the personal tax credits you claimed on another TD1 form, **check** this box, enter "0" on line 13 on the front page and do not complete lines 2 to 12.

Total income less than total claim amount

- ☐ Check this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

Non-residents

Are you a non-resident of Canada who will include 90% or more of your world income when determining your taxable income earned in Canada in 2011? If you are unsure of your residency status, call the International Tax Services Office at **1-800-267-5177**.

- ☐ • If **yes**, complete the previous page.
• If **no**, **check** the box, enter "0" on line 13 and do not complete lines 2 to 12, as you are not entitled to the personal tax credits.

Provincial or territorial personal tax credits return

If your claim amount on line 13 is more than \$10,527, you also have to complete a provincial or territorial personal tax credit return. If you are an employee, use the TD1 form for your province or territory of employment. If you are a pensioner, use the TD1 form for your province or territory of residence. Your employer or payer will use both this federal form and your most recent provincial or territorial TD1 form to determine the amount of your tax deductions.

If you are claiming the basic personal amount **only** (your claim amount on line 13 is \$10,527), your employer or payer will deduct provincial or territorial taxes after allowing the provincial or territorial basic personal amount.

Note: If you are a Saskatchewan resident supporting children under 18 at any time during 2011, you may be able to claim the child amount on Form TD1SK, *2011 Saskatchewan Personal Tax Credits Return*. Therefore, you may want to complete Form TD1SK even if you are **only** claiming the basic personal amount on this form.

Deduction for living in a prescribed zone

If you live in the Northwest Territories, Nunavut, Yukon, or another prescribed **northern** zone for more than six months in a row beginning or ending in 2011, you can claim:

- \$8.25 for each day that you live in the prescribed northern zone; or
- \$16.50 for each day that you live in the prescribed northern zone if, during that time, you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction.

\$

Employees living in a prescribed **intermediate** zone can claim 50% of the total of the above amounts.

For more information, get Form T2222, *Northern Residents Deductions*, and the Publication T4039, *Northern Residents Deductions – Places in Prescribed Zones*.

Additional tax to be deducted

You may want to have more tax deducted from each payment, especially if you receive other income, including non-employment income such as CPP or QPP benefits, or Old Age Security pension. By doing this, you may not have to pay as much tax when you file your income tax return. To choose this option, state the amount of additional tax you want to have deducted from each payment. To change this deduction later, complete a new Form TD1.

\$

Reduction in tax deductions

You can ask to have less tax deducted if on your income tax return you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a Registered Retirement Savings Plan (RRSP), child care or employment expenses, and charitable donations). To make this request, complete Form T1213, *Request to Reduce Tax Deductions at Source*, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Certification

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature _____

Date _____

It is a serious offence to make a false return.

Sample – Statement of earnings (pay stub)

YOUR NAME		Employee #: 0032344589		Employer #: 11–36		Pay from: 2011/11/23		To: 2011/12/06		Date: 2011/12/09	
STATEMENT OF EARNINGS					EMPLOYEE DEDUCTIONS AND EMPLOYER CONTRIBUTIONS						
TYPE	HOURS	RATE	AMOUNT	Y.T.D.	TYPE	CURRENT	Y.T.D.	TYPE	CURRENT	Y.T.D.	
001 BASIC PAY	40.00	11.00/hr	440.00	440.00	EI CPP/QPP INCOME TAX	7.83 15.12 77.47	7.83 15.12 77.47	* QPIP	2.36	2.36	
SUMMARY		GROSS PAY	DEDUCTIONS	NET PAY		NET PAY ALLOCATION					
CURRENT	440.00		100.42	339.58		339.58 – CHEQUE					
Year-to-date	440.00		100.42	339.58							

Canada Pension Plan / Quebec Pension Plan

Based on the earned income shown on this stub, the employer deducted \$15.12 as CPP contributions. If the province of employment is Quebec, this contribution will be called QPP instead of CPP. The employer will also contribute \$15.12 on the employee's behalf.

Employment Insurance (EI)

The EI premium on this stub is \$7.83. It represents 1.78% of the insurable earnings. The employer will contribute its share of 1.4 times the premium deducted ($1.4 \times \$7.83 = \10.96). If the province of employment is Quebec, the premium will be \$6.20, representing 1.41% of the insurable earnings and the employer will contribute \$8.68 on the employee's behalf ($1.4 \times \$6.20$).

*Quebec Parental Insurance Plan (QPIP)

Also if the province of employment is Quebec, a premium for QPIP will be deducted. Based on the earned income shown on this stub, the employer deducts \$2.36 and will in turn contribute \$3.31 on behalf of the employee.

Income Tax

By referring to the total claim amount on a Form TD1, *2011 Personal Tax Credits Return*, and using Canada Revenue Agency approved calculation methods, the employer deducted \$77.47 from the income.

Remittance to the CRA

The employer is responsible for regularly sending their contribution as well as the total employee contributions, premiums and deductions from the earned income on this pay stub to the CRA.

Sample: Statement of remuneration paid – T4 information slip

Employer's name – Nom de l'employeur Payroll account number / Numéro de compte de retenues Social insurance number / Numéro d'assurance sociale Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initials – Initiales _____ _____ _____		 Canada Revenue Agency Agence du revenu du Canada		T4 STATEMENT OF REMUNERATION PAID ÉTAT DE LA RÉMUNÉRATION PAYÉE Year / Année _____ Employment income – line 101 / Revenus d'emploi – ligne 101 Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437 Province of employment / Province d'emploi Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308 EI insurable earnings / Gains assurables d'AE Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312 Union dues – line 212 / Cotisations syndicales – ligne 212 RPP contributions – line 207 / Cotisations à un RPA – ligne 207 Charitable donations – line 349 / Dons de bienfaisance – ligne 349 Pension adjustment – line 206 / Facteur d'équivalence – ligne 206 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso PPIP insurable earnings / Gains assurables du RPAP	
14 22 10 16 24 12 28 29 17 26 18 44 20 46 52 50 55 56		14 22 10 16 24 12 28 29 17 26 18 44 20 46 52 50 55 56			

Other information (see over)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant
Autres renseignements (voir au verso)	Box – Case	Amount – Montant	Box – Case	Amount – Montant	Box – Case	Amount – Montant

Report these amounts on your tax return

- 14 **Employment income** – Enter on line 101.
- 16 **Employee's CPP contributions** – See line 308 in your tax guide.
- 17 **Employee's QPP contributions** – See line 308 in your tax guide.
- 18 **Employee's EI premiums** – See line 312 in your tax guide.
- 20 **RPP contributions** – Includes past service contributions. See line 207 in your tax guide.
- 22 **Income tax deducted** – Enter on line 437.
- 37 **Employee home-relocation loan deduction** – Enter on line 248.
- 39 **Security options deduction 110(1)(d)** – Enter on line 249.
- 41 **Security options deduction 110(1)(d.1)** – Enter on line 249.
- 42 **Employment commissions** – Enter on line 102. This amount is already included in box 14.
- 43 **Canadian Forces personnel & police deduction** – Enter on line 244. This amount is already included in box 14.
- 44 **Union dues** – Enter on line 212.
- 46 **Charitable donations** – See line 349 in your tax guide.
- 52 **Pension adjustment** – Enter on line 206.
- 55 **Provincial Parental Insurance Plan (PPIP)** – Residents of Quebec, see line 375 in your tax guide. Residents of provinces or territories other than Quebec, see line 312 in your tax guide.
- 66 **Eligible retiring allowances** – See line 130 in your tax guide.

- 67 **Non-eligible retiring allowances** – See line 130 in your tax guide.
- 72 **Section 122.3 income – Employment outside Canada** – See Form T626.
- 73 **Number of days outside Canada** – See Form T626.
- 74 **Past service contributions for 1989 or earlier years while a contributor**
- 75 **Past service contributions for 1989 or earlier years while not a contributor** – See line 207 in your tax guide.
- 77 **Workers' compensation benefits repaid to the employer** – Enter on line 229.
- 78 **Fishers – Gross income** See Form T2121.
- 79 **Fishers – Net partnership amount** Do not enter on line 101.
- 80 **Fishers – Shareperson amount**
- 81 **Placement or employment agency workers** Gross income. See Form T2125.
- 82 **Taxi drivers and drivers of other passenger-carrying vehicles** Do not enter on line 101.
- 83 **Barbers or hairdressers**
- 84 **Public transit pass** – See line 364 in your tax guide.
- 85 **Employee-paid premiums for private health services plans** – See line 330 in your tax guide.

Do not report these amounts on your tax return – Canada Revenue Agency use only (Amounts in boxes 30, 32, 34, 36, 38, 40, 86 and 87 are already included in box 14.)

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> 30 Board and lodging 31 Special work site 32 Travel in a prescribed zone 33 Medical travel assistance 34 Personal use of employer's automobile or motor vehicle 36 Interest-free and low-interest loans 38 Security options benefits | <ul style="list-style-type: none"> 40 Other taxable allowances and benefits 68 Indian (exempt income) – Eligible retiring allowances 69 Indian (exempt income) – Non-eligible retiring allowances 70 Municipal officer's expense allowance 71 Indian employee 86 Security options election 87 Volunteer firefighter exempt amount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Privacy Act, Personal Information Bank numbers CRA PPU 005 and 150 / Loi sur la protection des renseignements personnels, Fichiers de renseignements personnels numéro ARC PPU 005 et 150

Community Volunteer Income Tax Program (CVITP)

What is the CVITP?

Since 1971, the Canada Revenue Agency (CRA) has been partnering with community organizations to have volunteers prepare income tax and benefit returns for eligible individuals.

Helping people in your community

Many taxpayers do not know how to prepare their income tax and benefit return themselves. We need volunteers like you to provide this important community service to taxpayers who have low income and a simple tax situation.

Volunteers **must** respect the confidentiality of taxpayer information and decline any offers of monetary reward for their services.

What do you get out of it?

As a volunteer with the CVITP you will:

- give back to your community;
- help Canadians maintain uninterrupted access to benefits and entitlements;
- gain new skills and improve existing ones; and
- receive training, free tax software, and a kit of reference material.

Want to know more about the CVITP?

For more information about the CVITP, to find out how to become a volunteer, or to find a participating community organization in your area, go to www.cra.gc.ca/volunteer, or call us at 1-800-959-8281.

You would be a welcome addition to our volunteer team!

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5