



# Electronic filers manual for 2014 income tax returns

## Chapter 1

### Preparing electronic records

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disponible en français**

# Chapter 1

## Preparing Electronic Records

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# What's New?

## 2014 T1 Individual Income Tax and Benefit Return

For 2015 tax filing season, Efile will now allow 2 prior year returns, the 2012 and 2013 tax years. To ensure the taxpayer's files and claims are accurately recorded, if there are multiple tax year returns to be filed, the oldest return must be submitted first.

Tax Data Delivery is a web service for tax preparers using EFILE certified software which gives the option to ask for tax data information available at Canada Revenue Agency (CRA) portals. For more information, go to [www.cra.gc.ca/tdd](http://www.cra.gc.ca/tdd).

Tax preparers can now register to receive confidence validity (CV) and processing review (PR) letters electronically. When you sign up to use this service, you will receive an email notifying you when a CV/PR letter is available for viewing online. These letters will no longer be printed or mailed. For more information, go to [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

**Efile will no longer accept requests to manually cancel returns transmitted in or with errors. Adjustments to returns with errors can be made by mailing a T1 Adjustment request form to the taxpayer's tax centre, electronically file an adjustment using Represent a Client, or online at CRA website, *Change my return*.**

### T1 Return record – fixed format fields

The question for “Goods and services tax/harmonized sales tax (GST/HST) credit application” has been removed. The credit is now automatically calculated. When both spouses qualify for this credit, the taxpayer whose T1 tax return is processed first will receive the payment for both clients.

Canada Revenue Agency (CRA) continues to promote a paperless environment and would like taxpayers to go green by going online. A new field to enter an email address for receiving CRA correspondences has been added. If the taxpayer agrees to submit an email address, the taxpayer must be made aware of the Term and Conditions and Privacy Notice (to view this information, go to page 13). By providing an email address, the taxpayer, for the most part, will no longer receive paper correspondence by mail, but instead will receive notification by email to access My Account to view notices.

### The following field has been added:

Email Address

### The following field has been deleted:

GST/HST credit application

### T1 Return record – free format fields

For 2014 and subsequent tax years, field 5554 to capture CPP/QPP pensionable earnings from box 26 on the T4 has been replaced with fields 5548 – QPP pensionable earnings where the province of employment is Quebec and/or 5549 – CPP pensionable earnings where the province of employment is other than Quebec.

No new fields have been added to page 2, 3, and 4 of the T1 return.

## Changes to tax return specifications for 2014

The maximum amount of CPP/QPP pensionable earnings is \$52,500.

- The CPP rate used for employment earnings is 4.95% and the maximum amount of CPP contributions is \$2,425.50.
- The rate used for QPP employment earnings is 5.175% and the maximum amount of QPP contributions is \$2,535.75.
- The rate used for CPP self-employment and other earnings is 9.9% and the maximum amount of CPP contributions is \$4,851.00.
- The QPP rate used for self-employment and other earnings is 10.35% and the maximum amount of QPP contributions is \$5,071.50.

The maximum amount of EI insurable earnings for all provinces and territories is \$48,600.

- The rate used for all provinces and territories other than Quebec is 1.88% and the maximum amount of employee premiums is \$913.68.
- The rate used for Quebec is 1.53% and the maximum amount of employee premiums is \$743.58.

The maximum amount of PPIP insurable earnings for Quebec is \$69,000.

- The rate used for employment earnings is 0.559% and the maximum premiums are \$385.71.
- The rate used for self-employment earnings is 0.993% and the maximum premiums are \$685.17. (43.706% of these premiums are deducted in field 223 (\$299.46 maximum) and the remainder in field 378 (\$385.71 maximum).

## Schedules and Forms

### Schedule 1 – *Federal tax*

Under proposed legislation, for the 2014 and subsequent tax years, the children's fitness tax credit claimed at field 365 of Schedule 1 will increase to a maximum of \$1,000 per eligible child. However, the maximum amount for a DTC eligible child will remain the same at \$500 per child.

A new non-refundable search and rescue volunteer tax credit (SRVTC) has been added to Schedule 1 at new field 395 for qualifying search and rescue volunteers.

A new Family tax cut (FTC) claim has been added to Schedule 1. This credit can be claimed by a qualifying individual at new Field 423. The credit amount will be calculated on new *Schedule 1-A, Family Tax Cut*.

A qualifying individual may share, for the purposes of this credit only, the lessor of \$50,000 or 50% of the difference between the individual's and his or her eligible spouse or common-law partner's (SP/CLP) taxable income. The maximum credit that can be claimed is \$2,000.

**The following field has been added:**

- 395 Search and rescue volunteer tax credit
- 423 Family tax cut

**Schedule 1–A – *Family tax cut***

**The following fields have been added:**

- 496 Eligible spouse's or common-law partner's total non-refundable tax credits from field 350 of Schedule 1
- 497 Eligible spouse's or common-law partner's total taxable income from field 260 on the T1 return
- 498 Eligible spouse's or common-law partner's "spouse or common-law amount" from field 303 of Schedule 1
- 499 Eligible spouse's or common-law partner's "amount transferred from spouse or common-law partner" from field 326 of Schedule 1

**Schedule 7 – *RRSP and PRPP Unused Contributions, Transfers, and HBP or LLP Activities***

A new field has been added for income that is contributed by an individual for an amateur athlete trust (AAT) and to allow the income to qualify as earned income for the purposes of determining the registered retirement savings plan (RRSP) contribution limit of the trust's beneficiary.

**The following field has been added:**

- 267 Amateur athlete trust

**Schedule 8 – *CPP contributions on self-employment and other earnings***

New field 399 will be added to the schedule to report the amount of elective income from T4 earnings from line 12 of the CPT20.

**The following field has been added:**

- 399 Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions
- 5548 Total QPP pensionable earnings (Schedule 8 QC version)
- 5549 Total CPP pensionable earnings (Schedule 8 common version)

**RC381 – *Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments***

New field 399 will be added to the form to report the amount of elective income from T4 earnings from line 12 of the CPT20

**The following new field has been added:**

- 399 Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions

### ***RC383 – Tax exempt Earned Income Information for a Pooled Registered Pension Plan (PRPP)***

Three new fields have been added to Form RC383: field 5883 captures repayment to Home Buyer's Plan made from tax-exempt earned income; field 5897 captures repayment to Life Long Learning Plans made from tax-exempt earned income; and field 5882 captures employee PRPP contributions made from tax-exempt employment income.

#### **The following new fields have been added to new Form RC383:**

5882 Total PRPP contributions from tax-exempt employment income  
5883 PRPP contributions designated as a repayment under the Home Buyer's Plan  
5897 PRPP contributions designated as repayment under Lifelong Learning Plan

### ***T626 – Overseas Employment Tax Credit***

The specified percentage for an employee's qualifying foreign employment income in determining the employee's OETC is reduced to 40% (if no tick in box 6769) and the maximum qualifying foreign employment income eligible for the OETC is reduced to \$40,000.

### ***T778 – Child Care Expenses Deduction***

New field 6794 has been added for the amount of child care expenses paid for a child who was 6 or younger at the end of the year.

Existing field 6795 will now be used for the total child care expenses paid in the year.

#### **The following field has been added:**

6794 Child care expenses for children 6 or younger

#### **The following field has been changed:**

6795 Total child care expenses paid in the year

### ***T1135 – Foreign Income Verification Statement***

Beginning in 2015, electronic transmission of Form T1135 will be accepted through the Web Service. Please see Chapter 6 for more information.

### ***T2017 – Summary of Reserves on Dispositions of Capital Property***

Two new fields have been added to account for situations when individuals have more than one reserve of the same type.

Field 6704 has been removed from the form but remains valid.

#### **The following fields have been added:**

6694 Farm reserve started in 2014 or later  
6695 Small business reserve started in 2014 or later

#### **The following field has been removed:**

6704 Amount of 20XX reserve for dispositions before November 13, 1981

### **T2038 – Investment Tax Credit (Individuals)**

New field 6723 will be used to update the expenditures for qualified resource property and new field 6725 will capture the ITC amounts allocated from a partnership as reported in boxes 186 and 187 of the T5013. New field 6726 will be used to indicate the amount on which ITC is recaptured at 15%.

#### **The following fields have been added:**

- 6723 ITC for total investments in qualified resource property not eligible for the transitional rate
- 6725 ITC amounts allocated from a partnership for SR & ED
- 6726 Amount of expenditure on which ITC is recaptured at 15%

#### **The following fields have been deleted:**

- 6710 Total investments in certified property acquired, and total qualified expenditures
- 6716 Total investments in qualified property acquired before February 22, 1994

### **T2204 – Employee Overpayment of 2014 Employment Insurance Premiums**

The form has been revised to remove the calculation for employee overpayment of Canada Pension Plan contributions. To calculate the overpayment for Canada Pension Plan contributions refer to Form RC381 or Schedule 8.

### **Provincial Forms – Tax and Credits**

#### **Newfoundland and Labrador**

Two new fields will be used to calculate tax on split income calculated on Form T1206 – Tax on Split Income; field 5572 will be used to capture the taxable amount of eligible dividends from taxable Canadian corporations paid before July 1, 2014; and field 5589 will be used to capture the taxable amount of other than eligible dividends from taxable Canadian corporations paid before July 1, 2014. These fields will not be printed on Form T1206 but the amounts will be added to line 28.

Two new fields have been added to Form NL428, field 6173 for the taxable amount of eligible dividends from taxable Canadian corporations paid before July 1, 2014 and field 6168 for the taxable amount of other than eligible dividends from taxable Canadian corporations paid before July 1, 2014.

New field 6190 for Venture Capital tax credit will be added to Form NL428 and will be equal to a percentage of the amount invested in the year.

#### **The following fields have been added:**

- 5572 Taxable amount of eligible dividends
- 5589 Taxable amount of other than eligible dividends
- 6168 Taxable amount of other than eligible dividends (NL428)
- 6173 Taxable amount of eligible dividends (NL428)
- 6190 Venture capital tax credit (NL428)



## **Nova Scotia**

Nova Scotia is introducing a new non-refundable age tax credit and will be claimed on Form NS428. The maximum credit will be \$1000 for eligible individuals.

The graduate retention rebate (GRR) is no longer valid for 2014 and subsequent tax years.

### **The following fields have been deleted:**

- 6378 Graduation from an institution outside Nova Scotia
- 6379 Amount claimed for the graduate retention rebate

## **Ontario**

A new non-refundable tax credit, the community food program donation tax credit for farmers (FC), to encourage Ontario farmers to donate fresh surplus food has been added to Form ON428. The claim is 25% of the fair market value of the total qualifying donations made to an eligible community food program in the tax year, or in any of the five preceding tax years. The qualifying donations must be included in the donations claimed for the federal and provincial charitable donation tax credits for the year the credit is claimed.

New field 6108 will replace existing field 6089 on Form ON-BEN for 2014 and subsequent tax years and will be used by individuals, who are involuntarily separated due to medical reasons, when claiming the Ontario energy and property tax credit (OEPTC), the northern Ontario energy credit (NOEC), and/or the Ontario senior homeowner's property tax grant (OSHPTG). Existing field 6089 will be moved from Form ON-BEN to Form ON(S12) and will be used by individuals, who are involuntarily separated due to medical reasons, when claiming the Ontario healthy homes renovation tax credit (OHHRTC).

A 5th tax bracket has been added for income over \$220,000.

### **The following fields have been added:**

- 6098 Community food program donation tax credit for farmers (ON428)
- 6108 Involuntary separation indicator (ON-BEN)

### **The following field has been moved:**

- 6089 Involuntary separation indicator (ON(S12))

## **Manitoba**

The community enterprise development tax credit (CEDTC) was extended to December 31, 2019. New field 6845 has been added to Form T1256 to capture the community enterprise development tax credit for shares issued after June 11, 2014. New field 6135 has been added to Form MB479 to claim the refundable credit.

Starting in 2014, seniors can apply for a rebate of up to \$235 from Manitoba. This rebate reduces the seniors' education property tax rebate and "school taxes paid" for seniors applying for the school tax credit for homeowners claimed at new field 6149 on Form MB479.

The small business venture capital tax credit (SBVCTC) was enhanced for shares issued after June 11, 2014 and will be reported at new field 6091 on Form T1256.

The new employee share purchase tax credit (ESPTC) will be applicable for 2014 and subsequent years. New field 6094 has been added to new Form T1256-2 to capture the employee share purchase tax credit related to shares eligible for this credit. New field 6137 has been added to Form MB479 to claim the Employee Share Purchase tax credit. New field 6096 has been added to Form MB428 and Form T2203 for individuals to claim their non-refundable tax credit for 2014 and subsequent tax years.

**The following fields have been added:**

- 6091 Manitoba small business venture capital tax credit for shares issued after June 11, 2014 (T1256-1)
- 6094 Manitoba employee share purchase tax credit (T1256-2)
- 6096 Manitoba employee share purchase tax credit claimed (MB428)
- 6135 Manitoba community enterprise development tax credit claimed (MB479)
- 6137 Manitoba employee share purchase tax credit claimed (MB479)
- 6149 Manitoba seniors' school tax rebate received (MB479)
- 6845 Manitoba community enterprise development tax credit for shares issued after June 11, 2014 (T1256)

**Alberta**

The Alberta royalty tax rebate carryover is no longer valid for 2014 and subsequent tax years.

**The following field has been deleted:**

- 6006 Alberta royalty tax rebate (AB428)

**British Columbia**

For 2014 and subsequent tax years, British Columbia has announced that it will no longer mirror the federal children's fitness tax credit. Hence, the maximum British Columbia children's fitness tax credit remains at \$500 per eligible child and will continue to be claimed at field 5838 of Form BC428.

**Yukon**

For 2014 and subsequent tax years, the Yukon has announced that it will continue to parallel the federal children's fitness tax credit. This amount will continue to be claimed at field 5838 of Form YT428.

**Selected Financial Data Record (SFD)**

No changes.

## **Appendices**

### **The following Appendices have been deleted:**

Appendix H: Calculation of CPP payable and proration

Appendix K: Calculation of earned income adjustment amount at field 5330 for T778 "Earned income" purposes

The remaining appendices have been re-number as required.

### **Appendix C: Valid Characters**

Minor revisions to valid characters have been made.

### **Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments**

Examples have been provided showing changes to the inter-provincial calculation for CPP and QPP contributions and overpayments on Form RC381.

## The purpose of this chapter

This chapter provides supplementary information for the completion of the electronic return. It does not replace or contain information that is in the T1 general guide, supplementary guides, and other agency publications.

## Support

The EFILE Helpdesk is available to you if you have any questions regarding error messages (**Chapter 2**) and/or authentication problems for EFILE numbers and passwords. Please make every attempt to contact your **designated** Helpdesk.

## Overview

EFILE is an automated service that permits those who prepare and file taxes on behalf of others to electronically file the 2012, 2013, and/or 2014 income tax and benefit returns to the CRA via the Internet.

- Must use EFILE certified software.
- Transmit returns automatically using a web service.
- Generates a real time acknowledgement, which means a confirmation number is provided almost instantly using the same web service.
- Update and maintain your account information.

## Software products

To file a return through EFILE, tax preparers must use approved tax calculation software that has been tested and certified by the Agency as EFILE-compatible. Developers of tax calculation software must participate in certification testing before their product is accepted as EFILE-compatible software.

The certification test consists of approximately 101 tax situations, enabling the developer to test the software for tax calculation logic and to ensure all eligible EFILE fields have been included. The objectives of the test are to verify that, based on the examples provided, the software can:

- format the electronic record according to agency specifications;
- calculate the tax related fields correctly;
- pass error detection validities in the EFILE system;
- process all EFILE field codes including the supporting field codes; and
- transmit returns to the CRA and receive real time acknowledgements with an automated web service.

Any EFILE fields not processed by the software product must be disclosed in writing by the software developer.

While some software developers do qualify for certification by the Canada Revenue Agency, the Agency does not test or review the products for user friendliness. Any comments you have concerning your product should be directed to your software developer.

## Mandatory Electronic Filing

Tax preparers who receive payment to prepare more than 10 income tax returns in a year are required to file them electronically. This applies to both T1 individual income tax and benefit returns and T2 corporation income tax returns for 2012 and subsequent tax years.

**Note:** 10 returns can be filed in a year other than by way of electronic filing.

This provision **does not** apply to a tax preparer for returns that cannot be filed electronically, due to EFILE exclusions.

## Preparer Responsibilities

We reserve the right to revoke or suspend the electronic filing privileges of any electronic filer acting in the capacity of a preparer who fails to meet the requirements of suitability screening or who deviates from the following rules:

- Form T183 is to be completed and signed by the client prior to the transmission of an EFILE return.
- Transmit only eligible returns. EFILE is available for 2012, 2013, and 2014 income tax returns only.
- Deal directly with the client and take proper care to verify their identity. Slips and other documentation from which the return was prepared **must be seen**. Verify the authenticity of these information slips before conducting financial transactions.
- Keep identification numbers and passwords confidential and use them only for authorized purposes. Provide us with a complete description of any loss, suspected loss, or unauthorized disclosure of an EFILE password or of client information.
- For each System for Electronic Notification of Debt (SEND) request submitted, ensure you have a signed Form T1153, *Consent and Request Form*, from your client.
- Prepare tax information according to “current specifications”.
- Ensure tax information for non-accepted records is changed and/or reformatted in accordance with the error message(s) prior to retransmission. Where the correction results in a change to the refund or balance owing amount previously transmitted, **inform the client** of the change **in writing** (T183).
- Inform clients that elections, designations, agreements, waivers, and special elective returns must be submitted in paper format by the appropriate due dates as established in the *Income Tax Act*.
- Inform clients that the books, records, forms, schedules, and receipts used to prepare the electronically filed return are to be submitted to us only upon request.
- Inform clients of any delays in the submission of the electronic return (that is, the return has not been transmitted and accepted within three days of the date Form T183 was signed).
- Ensure that all documents are properly disposed of to protect your clients’ confidentiality.
- Comply with all provisions of the *Income Tax Act*.

## Form T183, *Information return for electronic filing*

For each return filed electronically, Form T183, *Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return*, must be completed in duplicate and signed by the **client** before the return is transmitted. The client is the person required to file the return under the *Income Tax Act*.

**Note:** The use of signature labels on Form T183 is **not** acceptable. A signature other than the client's is acceptable if a power of attorney exists. If a power of attorney exists, this must be retained with the T183 for at least six years following the date the return was filed.

As required in section 150.1(4) of the *Income Tax Act*, **both** you and your client have to keep a copy of Form T183. Instruct your client **not** to submit the form unless we ask for it. Keep your copy in a secure location.

Form T183 must be kept for at least six years following the date that the return was filed. Written permission is required for you or your client to destroy Form T183 before the six-year period is up. For more details, see Information Circular 78-10R5, *Books and Records Retention/Destruction*.

The entries on Form T183 must accurately reflect the entries on the electronic return. If the return is not accepted as originally transmitted, and the changes required for retransmission alter the refund or balance owing by more than \$300, a new Form T183 must be completed and signed by the client.

We will periodically ask you for copies of the completed Form T183. Failure to provide these completed forms on request could result in the suspension of your EFILE privileges.

Form T183 has options for client authorization for alternative address and for tax preparer pre and post assessment contact (similar to Form T1013, *Authorizing or Cancelling a Representative*). See the reverse side of Form T183 for further details.

When Part E (2012) or Part D (2013 and subsequent tax years) is transmitted, upon assessment of the electronic tax return, the consent request information for your client will be updated electronically. The authorization will apply to the tax year and return indicated on Form T183. The expiry date for client authorization to permit tax preparer contact will also be captured electronically. If that return is selected for review **after** the assessment, but before the expiry date on Form T183, and if supporting documents are required, we will contact **you** and not your client, unless otherwise indicated by the tax preparer pre-assessment and/or post-assessment review contact code. The contact letter will be written in the preferred language of the client. To cancel this authorization, your client must send us a completed paper version of Form T1013, *Authorizing or Cancelling a Representative*.

When Part E (2012) or Part D (2013 and subsequent tax years) is not transmitted and the return is selected for review after the assessment, we will contact your client directly, whether or not there is a T1013 form on file.

For deceased clients, the legal representative is required to provide you with a copy of the death certificate, proof of death certificate issued by the funeral home, will, or other legal document. Part F (2012) or Part E (2013 and subsequent tax years) of Form T183 must be signed by the legal representative for the deceased.

## **Email Address**

By entering an email address, the taxpayer is agreeing to no longer receive paper notices from Canada Revenue Agency. To view future correspondences, the taxpayer must have access to My Account. An email notice will be sent to client whenever a new electronic notice is available for him or her to view.

The taxpayer's email address must be entered.

Ensure the client reads and understand the Terms and Conditions and the Privacy Notice.

### **Terms and Conditions**

By providing your email address, you are registering for online mail and authorizing the Canada Revenue Agency (CRA) to send you email notifications when there is mail for you to view on My Account. Any notices and correspondence delivered online on My Account will be presumed to have been sent on the date of that email notification. You understand and agree that your notice of assessment and notice of reassessment, and any future correspondence eligible for online delivery will no longer be printed and mailed.

Once we have processed your return, CRA will send you a registration email notification to the email address you have provided. CRA usually processes paper returns in four to six weeks and returns filed electronically in as little as eight business days. Please add CRA to your address book, contact list, or safe senders list.

To view your correspondence you must be registered for CRA's My Account service.

### **Privacy Notice**

Personal information, including the social insurance number, is collected under the authority of section 150 of the *Income Tax Act* and is used to assess and process individual income tax returns and payments for all provinces and territories (except Québec). Information may also be used for follow-up, audit, compliance, and evaluation purposes and may be shared, in accordance with the *Income Tax Act* and under existing information-sharing agreements, with other federal institutions and provincial/territorial governments. Incomplete or inaccurate information may result in penalties, administrative delays, and other actions.

Information is described in personal information bank Individual Returns and Payment Processing, CRA PPU 005, in the CRA chapter of Info Source. Personal information is protected under the Privacy Act and individuals have a right of access to, protection, and correction or notation of their personal information.

Further details concerning requests for personal information at the CRA and, our Info Source chapter can be found on the CRA website.

## **System for the electronic notification of debt**

The System for the Electronic Notification of Debt (SEND) lets electronic filers send requests one at a time using an automated web service through his or her software or through the “**Represent a Client**” portal and almost instantly receive selected information about a client’s account before preparing their return. It also assists authorized discounters by indicating if outstanding debts exist which might affect whether the return is discounted or the amount of the discounted refund.

This system is not designed to give actual amounts owed to the Canada Revenue Agency (CRA) or any other federal, provincial, or territorial government department, agency, or Crown corporation programs, or as a means to verify the income sources of any taxpayer.

The information provided in the SEND response is based on the databases accessed by SEND at the time the request is processed. Outstanding balances may exist on databases that have not yet been updated to the taxpayer’s T1 Account. Balances may also arise or change between the time the SEND request is processed and the time the tax return is assessed. These balances will affect the refund amount.

We are not responsible for errors or omissions in the information, or for providing any additional information about the taxpayer’s debt status.

## **Form T1153, *Consent and request form***

Prior to conducting SEND requests, your client must have read, signed and dated a current version of the Form T1153, Consent and Request Form. You must keep the original copy of the T1153 form on file for three years after the end of the taxation year in which it was signed, in case we ask to see it. It must be kept on file even if you did not discount the taxpayer’s return. We monitor the activities of electronic filers to ensure that they comply with this and other requirements. If an electronic filer does not comply, we will issue a warning letter as required and can suspend EFILE/SEND privileges.

## **Processing Returns**

**Cycles** – The CRA begins processing T1 returns (2012, 2013, and 2014 tax years) on February 9, 2015. All returns filed with the Canada Revenue Agency are processed in cycles. Accepted EFILE returns are entered in the next available cycle. Cycle processing commences mid-February, and notices of assessment for returns processed in the first cycle should be issued by the end of the month.

**Electronic Tax Return** – As stated in section 150.1(3) of the *Income Tax Act*: “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.”



**Note:** 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.

**Refund enquiries** – Refund enquiries on clients' returns are **not** to be directed to the EFILE Helpdesks. Please direct **all refund enquiries** to individual income tax and trust enquiries (formerly general enquiries). Advise your clients that our tax enquiries officers cannot check the status of the refund until four weeks after the electronic return has been accepted for processing by the Agency. Therefore, if a delay is encountered in the submission of the EFILE return, you must inform your client accordingly.

Your clients can also visit **My Account** to get information about the status of their current-year refund.

**Balance due** – The processing of an EFILE return with a balance owing will be held for 10 days (3 cycles). However, returns with a balance owing received during the month of April may be held longer. Any payment made within that time period should be reflected on the notice of assessment. Clients should be informed that if a payment was not reflected on the notice of assessment, the CRA will send a revised statement after the payment has been applied (as indicated in an explanation verse printed on the notice of assessment).

**Payment of balance owing** – Inform clients that payment of any balance owing on the 2014 tax return is due by April 30, 2015. Clients who file early may send the CRA a post-dated payment for as late as April 30, 2015. Compound daily interest is charged on any outstanding balance from May 1, 2015 until it is paid in full.

**Electronic payments** – Clients may use **My Payment**, an electronic payment service offered by the CRA that allows individuals and businesses to make payments directly to the CRA from their online banking account, or pay electronically through their own financial institution's internet or telephone banking services. Most financial institutions allow you to schedule future-dated payments.

**At your financial institution** – Clients should be advised that if they want to remit their payment at their financial institution they will need to use a completed T7DR(A), *EFILE Remittance Form*.

**By mail (cheque or money order)** – To ensure proper credit, we suggest you provide and complete the latest version of a T7DR(A) form. Ensure your client enters their social insurance number on the **front** of the cheque or money order made out to the Receiver General. Mail the payment in a plain envelope to:

Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1B1

If you make a payment with a cheque that your financial institution does not honour (including a cheque on which you put a "stop-payment"), we will charge you a fee.

## Form T7DR(A), *Efile Remittance Form*

The CRA will no longer send clients a **personalized** tax package or a blank **T7DR(A)**, *Electronic Filing Remittance Form*. This change will require you to maintain a larger quantity of T7DR(A) forms on hand for the upcoming filing season.

Bulk orders of the non-personalized T7DR(A) forms can be made by calling individual income tax and trust enquiries at **1-800-959-8281**.

If your client is paying by mail, we suggest you provide them with the latest version of a T7DR(A) form. Use a plain envelope to mail their payment to the CRA at 875 Heron Road, Ottawa ON K1A 1B1. The T7DR(A) is available at your local tax services office or tax centre.

It is important that all areas of the T7DR(A) be completed clearly and accurately. Failure to do so could delay the application of the payment to your client's account, or it could result in the payment being misallocated (that is, applied to an incorrect account).

Complete the identification area of the T7DR(A) for your client and ensure he or she confirms that the information entered is correct.

If the address entered is different than the address on the income tax return, clearly indicate that it is a "**new address**." This will ensure the client's address will be changed as requested when the payment is processed.

## Represent a Client (RAC)

Represent a Client is a service that provides you with secure and controlled online access to both individual and business tax information. Register online as a representative and be authorized by an individual or business. Once authorized, you will have secure and controlled online access to the personal tax and benefit information and/or business account information that you need.

### Level 1 – Disclose

The CRA may disclose information to you as a representative such as:

- View returns;
- View accounting information, including balances and installments; and
- View notification of debt (SEND).

However, you will not be allowed to request any changes to their account.

### Level 2 – Disclose/Request changes

The CRA may disclose the information listed in level 1 to you, and with level 2, you may ask for changes to their account such as:

- Change a return; and
- Register a formal dispute.

## Legal representative

A legal representative can be a power of attorney, a guardian, a public trustee, or an executor or administrator of an estate. As a legal representative, you will have access to all of the information and services available, such as:

- Change/view address;
- Change/view direct deposit information.

## Review of returns

All returns, whether filed electronically or on paper, are subject to the same verification selection process for both pre and post assessment.

The purpose of these reviews is to maintain the integrity of Canada's self-assessment system of taxation by ensuring returns are assessed in accordance with the provisions of *the Income Tax Act* and with Agency policies and procedures.

**Pre-Assessment Verification** – An indicator (24, 564, or 2139) will appear beside the client's surname on the accepted acknowledgement file when a return has been selected for pre assessment verification. This indicator **does not necessarily mean** that supporting documentation will be requested. However, you should advise your client that there may be a delay in processing the return and that documentation may be requested to support the claim(s) in question or verify the taxpayer's return. All documentation related to these returns is to be retained and sent to us **only** if requested.

When supporting documentation is requested, please send to the attention of the requesting unit and ensure your covering letter **clearly** indicates the full address of either the pre-assessment review unit or Refund Exam unit. This information is provided in the initial contact letter.

The choices are:

2. Contact with you by mail
3. Contact with the client only

**You must change the contact code for your clients if choice "2" is not desired. Once a return has been accepted, the contact code for pre assessment review cannot be changed for that client. However, Part D or Part E (2012) of the T183 must be signed and "Client authorization to permit tax preparer contact" transmitted, otherwise we will contact your client directly.**

**Post assessment verification** – This verification takes place after the returns are initially assessed. A tax preparer post assessment review contact code has been added to the T1 record in order to automate the post assessment review process performed at the taxation centres.

The choices are:

2. Contact with you by mail
3. Contact with the client only

**You must change the contact code for your clients if choice “2” is not desired. Once a return has been accepted, the contact code for post-assessment review cannot be changed for that client. However, Part D or Part E (2012) of the T183 must be signed and “Client authorization to permit tax preparer contact” transmitted, otherwise we will contact your client directly.**

The review process will begin with an initial contact letter from us to your client based on the address indicated on the client’s return **or** directly to you depending upon the Contact code indicated. We will request the specific documentation required to support the claim(s) in question. The results of the review will be communicated to you.

## **Paper Documentation**

**What is required?** – 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 these various elections to be made. Some are made on authorized Canada Revenue Agency forms while others are made by providing specific information in a letter/note format.

All elections, including the supporting documentation, must be submitted to us 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.

**Where documentation should be sent** – 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.

When submitting this documentation:

- Clearly state the client’s full name, address, and social insurance number 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.

**Note:** All other documentation used to prepare the return (excluding “elections” as indicated) is to be retained and sent to the Canada Revenue Agency **only** if requested.

## **Identification specifications**

**Introduction** – Depending on which software product you are using, some or all of the following instructions may already be prompted for or coded into the software.

When installing your tax calculation software program, ensure your preparer number and preparer password are entered correctly.

**Note:** Alpha characters I, M, O, S, U, V, and Z are **not** assigned in a password.

**Client identification** – Clients will no longer receive an identification mail out label from us, which reflects information contained in our records. Confirm with your client their personal information, including their current address, before entering it on the EFILE return.

You must ensure that the name, social insurance number, 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 chart illustrates the acceptable characters for each field of the identification area.

**Note:**

- Key hyphens using a dash.
- Roman numerals are to be keyed as alpha characters.

**Acceptable identification characters**

| Character  | First name | Last name | C/O line | Street address | City | Province | Spouse name |
|------------|------------|-----------|----------|----------------|------|----------|-------------|
| Alphabetic | X          | X         | X        | X              | X    | X        | X           |
| Numeric    |            |           | X        | X              | X    |          |             |
| Space *    | X          | X         | X        | X              | X    |          | X           |
| Hyphen     | X          | X         | X        | X              | X    |          | X           |
| Apostrophe | X          | X         | X        | X              | X    |          | X           |
| Period *   | X          | X         | X        | X              | X    |          | X           |
| Slash      |            |           | X        | X              | X    |          |             |
| Ampersand  |            |           | X        | X              |      |          |             |
| Diacritic  | X          | X         | X        | X              | X    |          | X           |
| Brackets   |            |           |          | X              |      |          |             |
| Pound sign |            |           |          | X              |      |          |             |

\* A period or space is a valid character at any position except at the first position.

**Name** – Enter the client’s name as shown on the identification label. Where the surname on the identification label is incorrect, enter the client’s correct name and indicate that a change to the client’s surname has been made. When entering the client’s name:

- the entry must begin and end with alpha characters;
- alpha characters may be in either lower or upper case format;
- there is only one space between multiple first names (e.g. Mary Lou);
- there is only one space between a surname and a surname suffix (e.g. John Jones Jr);
- titles are not entered (e.g. Mr., Ms, Dr, C.A.); and
- no spaces are left between hyphenated surnames (e.g. Smith Jones).

**Note 1:** If the client is an Inuit who uses a number at the beginning of his or her name, key the number on the care of line.

**Note 2:** For deceased clients, **do not** enter “The Estate of the late” in the client’s first name field.

**Address** – For discounted returns, enter the client’s address. We will direct the notice of assessment and refund to the discounter based on the address associated with the discounter code entered.

- Do not enter the “C/O” information in the client’s address lines.
- Do not enter “C/O,” “c/o” “care of,” or any combination in the “Care of line.”
- The highlighted areas in the above chart indicate the characters that are not allowed in the first or last position of the “c/o line” and the “street address.”

**Note 1:** When the return is a Pre-bankruptcy return, do not enter the Trustee’s address. It is the client’s address that **must be** entered.

**Note 2:** The alternative address option cannot be used if the 2014 return:

- has been discounted;
- is a Pre-bankruptcy return filed by a Trustee; or
- is for a deceased client.

**Note 3:** The alternative address option is not allowable on prior year tax returns.

**Care of line** – Make an entry on the care of line only if 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. If the client chooses the alternative address option, it is not necessary to make changes in this area.

- Do not enter the “C/O” information in the client’s address lines.
- Do not enter “C/O,” “c/o” “care of,” or any combination in the “Care of line.”
- The highlighted areas in the above chart indicate the characters that are not allowed in the first or last position of the “c/o line” and the “street address.”

**Street** – Begin and end the entry with an alpha or numeric character. Where fractions appear in an address, key as 45 1/2. Leave a space to separate numbers (that is, 75 3 Garden St). The entry on this line will be printed on the client’s notice of assessment. Refer to Appendix B, C, and D for the correct street type entry.

- Do not enter the “C/O” information in any of the client’s address lines.
- Do not enter “C/O,” “c/o,” “care of,” or any combination in any of the client’s address lines.
- The highlighted areas in the above chart indicate the characters that are not allowed in the first or last position of the “c/o line” and the “street address.”

**City** – The entry for city is validated against the Canada Revenue Agency’s city database index.

- The only allowable combination of special characters in the “City” field is a period “.” followed by the hyphen “-”.

**Note:** Failure to comply with the address specifications may result in a processing delay.

**Province** – Where the client’s mailing address is in a province or territory different from the province or territory of residence on December 31, 2014, the client is still eligible for EFILE.

**Province or Territory of residence if different from mailing address** – Enter the client’s province or territory where the client lives now if it is different from their mailing address.

**Date of Entry** – Enter the client’s immigration date. The year must be the same as the year of the T1 return.

**Telephone number** – Enter the area code followed by the phone number. Do not key spaces or dashes. ALWAYS enter the client’s phone number on discounted returns.

**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 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.

**Note:** Changes to the date of birth cannot be made through EFILE. Where a change is required, the client should contact his/her 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.

**Spouse’s or common-law partner’s name** – We use only the first four characters entered for the spouse’s or common-law partner’s given name. A period is valid in the spouse’s or common-law partner’s name with the exception of the first character.

**Spouse’s or common-law partner’s net income** – This is entered on page 1 of the T1 return in the identification area.

**Spouse’s or common-law partner’s universal child care benefit amount** – Enter the UCCB amount reported by the lower income spouse or common-law partner on his or her return, or the amount that it would be if he or she filed a return. The amount of repayment reported by the lower income spouse or common-law partner should be entered on page 1 of the return in the box – “Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return.”

**Province of residence and taxing province** – The entries for province of residence and taxing province on December 31, 2014 must be the same or the client is not eligible to EFILE.

**Yukon First Nations identification number:**

The acceptable entries for clients who were living on Yukon First Nation settlement lands on December 31, 2014 are:

11001 = Carcross/Tagish First Nation

11002 = Champagne and Aishihik

11003 = Kluane

11004 = Kwanlin Dun

11006 = Little Salmon/Carmacks

11007 = Nacho Nyak Dun

11009 = Selkirk

11010 = Ta'an Kwāch'ān  
11011 = Teslin Tlingit  
11012 = Tr'ondëk Hwëch'in  
11013 = Vuntut Gwitchin

**Northwest Territory Tłıchǰ First Nations identification number:**

The acceptable entries for clients who were living on Tłıchǰ land or in a Tłıchǰ community on December 31, 2014 are:

- 1 = Behchokö (Rae-Edzo)
- 2 = Whatì (Lac La Martre)
- 3 = Gamètì (Rae Lakes)
- 4 = Wekweètì (Snare Lake)
- 5 = Tłıchǰ lands



## 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 T1 guide and supplementary guides.

**Amount enclosed** – Enter the amount of payment in field 486 for applicable tax year filed. Do not include payments for outstanding balances of other tax years.

**Canada/Quebec Pension Plan contributions** – When making an entry for Canada or Quebec pensionable earnings, **do not** reduce the amount by the basic Canada/Quebec Pension Plan exemption amount.

Where the client is electing to pay additional Canada or Quebec Pension Plan contributions (Form CPT20), enter the amount of elective income not shown on a T4 slip in field 373, and the election amounts related to under deducted T4 CPP/QPP contributions in field 399.

**CPT30** – Working beneficiaries, aged 65 to 70, who elected to opt out of contributing to the Canada Pension Plan or are revoking a prior Election should submit the completed 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 to not contribute to the CPP. Instead, they should indicate the revocation effective date on Schedule 8 when they file their 2014 tax return.

For working beneficiaries, Paragraph 19(d) was added to the CPP. It 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 individual's entitlement to survivor, children's and death benefits. (Based on pre-retirement earnings). The Paragraph 19(d) change implemented in 2013 no longer applies to QPP as their similar legislation was repealed for 2012.

**Direct Deposit Request** – Beginning in 2013, the CRA began accepting information for only one bank account where all payments from the CRA will be deposited. The second account for Canada Child Tax Benefit payments and the third account for Universal Child Care Benefit (UCCB) payments were removed.

Where the client submitted direct deposit information in a previous year, that authorization will stay in effect until the Canada Revenue Agency is advised, by the completion of a direct deposit request to change the direct deposit information. The client must contact the Canada Revenue Agency in order to stop this service.

**Discounted returns** – Ensure the amounts entered in fields 6505, 6507, and 6509 on the RC71, *Statement of Discounting Transaction*, are correct. Do not submit a copy of the *Statement of Discounting Transaction* to us, unless requested.

**Elections indicator** – Where the client makes an election, designation, agreement, waiver, or special elective return at the time of filing his/her return, ENTER a 7 in field 9906. Completion of this field code does not constitute an election; it is designed only to inform us that an election form or a letter/note containing the required information is being submitted in paper format.

**Do not update** field 9906 for “Elections” which are not required to be made at the time of filing the return; however, 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 in fields 162 and 135, business income, of the T1 return. A selected financial data statement (SFD) type 2 must be completed. For electronic processing purposes, the following fields of the identification area of the SFD should be completed 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 T1;
- fiscal period – January 1st to December 31st (or to date of death) of the tax year
- industry code – applicable code;
- fields 8000, 8299, 8519, 9369, and 9946 should be equal to box 24 of the T3 slip.

**Instalments** – Ensure the instalment payments that the client remitted to the Canada Revenue Agency are claimed in field 476. Do not claim instalment payments as tax deducted at source. Do not include any payment on filing as an instalment payment.

**Investment tax credit** – Where a carry back of investment tax credit is requested, a re-assessment to the applicable year(s) will be processed and the notice(s) of re assessment will be issued as soon as possible. Please inform your client that the re assessment(s) could take approximately ten weeks.

**Loss carry back requests (Form T1A)** – Where a carry back of a 2014 loss under Sections 111 and 41 of the *Income Tax Act* is requested, a re-assessment to the applicable year(s) will be processed and the notice(s) of re assessment will be issued as soon as possible. Please inform your client that the re assessment(s) could take approximately ten weeks. For purposes of electronic filing, Form T1A, *Request for Loss Carryback*, does not have to be submitted in writing to the Canada Revenue Agency.

**Manitoba tax credits** – If a married or common-law client is entitled to a claim based on entries made on 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 fields from Form MB479.

If an entry for spouse’s or common-law partner’s net income for provincial tax credit purposes is made, and there is a claim for the spousal or common-law partner amount, an entry for a personal tax credit (field 6090) is required even where the calculated Manitoba personal tax credit is NIL.

Where the client is claiming the Manitoba Personal Tax Credit and/or the Education Property Tax Credit, and he/she received social assistance from the Province of Manitoba in 2014, enter the percentage of social assistance received (Box 14 on Form T5007).

Where social assistance payments are reported for a resident of Manitoba who did not receive social assistance benefits from the province of Manitoba, an entry of 100 is required in field 6130 for processing purposes. If social assistance was received for the entire year, an entry of 101 in field 6130 is required.

**Member of a communal organization** – Where the client is a member of a communal organization, update field 9905 with a 7. These clients are not eligible to contribute to a registered retirement savings plan. The completion of this field will prevent us from providing RRSP deduction limit statements to them.

**Newcomers to Canada** – To calculate whether the client is entitled to full or prorated non-refundable tax credits, entries are required in fields 5292 (Canadian sourced non-resident income, excluding the income subject to Part XIII tax) and 5293 (Canadian sourced non-resident income subject to Part XIII tax PLUS foreign sourced non-resident income) in Canadian dollars. For more information on income subject to Part XIII tax, please refer to the CRA website at [www.cra-arc.gc.ca/tx/nrrsdnts/ndvdl/nrrs-eng.html](http://www.cra-arc.gc.ca/tx/nrrsdnts/ndvdl/nrrs-eng.html).

Should an immigrant be entitled to the family caregiver amount (FCA), the FCA should not be directly prorated when the immigrant does not meet the 90% rule. Proration should be performed after adding the base amount and the FCA.

**Note:** Only income earned in Canada should be reported in fields 113 (old age security pension), 114 (CPP or QPP benefits), 115 (other pensions or superannuation), 119 (employment insurance and other benefits), 126 (net rental income or loss), and/or 129 (RRSP income from T4RSP slips). Newcomers who must file a Schedule A, Schedule B, Schedule C or report income from NR4 slips, T4A-NR slips, NR-OAS slips, NR-CPP slips, Section 116 income, Section 216 income, Section 217 income, taxable capital gains from disposing of Canadian property if received as a non-resident, and OASRI are not eligible to file electronically.

**No income** – Where the client has no income to report (no entries are made in fields 101 to 150), update field 9915 with a 7.

**Overseas employment tax credit (T626)** – If there are multiple T626s with two different calculation rates, a paper return will be required.

**Patronage payments** – Where the client received non-taxable patronage allocations, on which income tax was withheld, claim the tax deducted in field 437. Enter the income on which this tax was deducted in field 5345 (income with tax withheld).

**Placement Agency** – If a self-employed worker, engaged by a **Placement Agency**, received a T4 slip with no entry in Box 14, Code 11 in Box 29, and CPP/QPP and EI premiums deducted:

If **Boxes 26 and 28 are blank**, update field 5549 / 5548 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 field 5478 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.

Update field 5347 with the amount of T4 Placement Agency income reported at the self-employment fields.

**Note:** If T4 Placement Agency income is the only income reported at the self-employment fields, an entry of 1 is required in field 371 for processing purposes.

**Pre-bankruptcy return** – All income reported and deductions claimed are from January 1st of the taxation year to the day before the date of bankruptcy.

The number of months used for the Education and textbook amounts on Schedule 11 cannot exceed the number of months up to and including the month the client became bankrupt.

The amount in field 326 is prorated based on the number of days from January 1st of the taxation year to the day before the date of bankruptcy. The amounts in the supporting fields on Schedule 2 are not prorated.

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

- HBP or LLP repayments, in fields 129, 246, or 262
- CPP or EI overpayments, in fields 448 or 450
- Refundable medical expense supplement, in field 452
- Working Income Tax Benefit, in field 453
- Working Income Tax Benefit advance payments received (from RC210 slip), in field 415
- Refund transfer to the next year's instalment account, in field 488

**Rental income** – When entering the street address and postal code on the selected financial data record, if more than one rental property is covered by the selected financial data record, enter only the address and postal code of the property that generated the highest gross rental income.

**Refund transfer** – Where the client wants to transfer the refund to his/her next year's instalment account, enter 1 in field 488. In this instance, an entry to request direct deposit of the refund is not permitted.

**Restricted farm loss** – If farming was not your client’s chief source of income and you had a net farm loss, the loss you can deduct at field 141 is limited (restricted). For 2013 and subsequent tax years, the restricted farm loss limit increased from \$8,750 to \$17,500 annually. This means that if your net farm loss is \$32,500 or more, you will be able to deduct \$17,500 from your other income. The total farming loss is entered at field 5495. Please refer to T4003 Farming Income, for more information.

**Return prepared by** – Enter 1 in field 490 if you prepared the client’s return for compensation based on a review of the slips/receipts provided by the client. Enter 2 in field 490 if the client completed his/her return and has provided it to you solely for purposes of keying and/or transmitting the return. Enter 3 in field 490 if this is a discounted return.

**Selected financial data records** – For clients reporting income from self-employment, rental operations, employment expenses, and/or meals and lodging expenses, selected financial data (SFD) records are required. Complete a separate record for each operation. A client with more than six SFD is not eligible for EFILE. For 2001 and subsequent tax years, there is no requirement for the tax preparer to capture the T5013 address information.

**Spouse’s or common-law partner’s net income** – The spouse’s or common-law partner’s net income is captured in the Identification area on page 1 of the return. This income will be used in T1 calculations for related spousal or common-law partner non-refundable tax credits, refundable tax credits, and provincial/territorial tax and credits. This information will also be used to calculate a client’s GST/HST credit. Where the marital status code is 1 or 2, and the net income is NIL or negative, an entry of 7 is required in field 9918. If your client is a “Newcomer” to Canada, enter their spouse or common-law partner’s net income earned during the period the taxpayer was living in Canada at field 5263 and/or the net income earned during the period the taxpayer was living outside Canada at field 5267. If nil or negative, enter 1 for processing purposes.

**Tax deducted** – If your client resides outside the province of Quebec and was employed in the province of Quebec, ensure the income and tax deducted from the province of Quebec information slip (Relevé 1) are reported in the appropriate fields (fields 5349 and 5350) on your tax preparation software.

**Note:** Fields 5349 and 5350 will continue to be dressed with the information from the income slips in the **taxpayer’s name**, regardless if a portion has been transferred to the spouse in field 210 using Form T1032, *Joint Election to Split Pension Income*. (Where Quebec tax deductions have been included in field 6805 (Form T1032), **only** enter that amount in field 5349 if the slips are in the **taxpayer’s name**. Enter the amount of income from the Quebec information slips on which Quebec tax was withheld in field 5350 **only** if the slips are in the **taxpayer’s name**.)

**Tax deducted transfer** – Field 438 is applicable only to residents of the Province of Quebec who were employed outside the Province of Quebec in 2014. Do not include tax deductions withheld on CPP/QPP and/or EI benefits.

**Volunteer program** – Where the return has been completed under the volunteer program, update field 487 with a 1.

**Wage loss replacement plans** – Update field 9916 with the amount of premiums paid to wage loss replacement plans, which have been used to reduce the benefits reported. Only the net amount of wage loss replacement plan benefits is reported in field 104. Enter the contributions made to a wage loss replacement plan in field 103.

## Canadian Indians

Under the *Indian Act*, status Indians are tax exempt on income earned on a reserve. Note that some Yukon First Nations do not qualify for the exempt status under Section 87 of the *Indian Act*. You will find a list of the Yukon First Nation settlements lands on page 23.

The following are guidelines for the completion of returns for status Indians who are in receipt of “exempt income:”

**Employment income** – Non-taxable salary or wages paid to status Indians should be indicated on a T4 slip as follows if the total employment income is exempt:

### CPP election (CPT124)

- Box 14 should be blank and 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.
- The non-taxable earnings amount (box 71) **should be** entered in field 5347 **only** when box 14 includes that amount.
- For working income calculation purposes, the non-taxable earnings amount (box 71) **should be** entered in field 5363.
- Field 5548 (QPP pensionable earnings where the province of employment is Quebec) and/or field 5549 (CPP pensionable earnings where the province of employment is other than Quebec) should be updated with the amount indicated in box 26 (to a maximum of \$52,500 per slip).

### No CPP election

- Box 14 should be blank and 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.
- The non-taxable earnings amount (box 71) **should be** entered in field 5347 **only** when Box 14 includes that amount.
- For working income calculation purposes, the non-taxable earnings amount (box 71) **should be** entered in field 5363.

**Note 1:** If the client has exempt T4 income and has **no** other income to report (no entries are being made in fields 101 to 150), an entry of 7 is required in field 9915.

**Note 2:** If the client has **only** exempt T4 income and has **other** income to report (entries are being made in fields 104 to 150), field 5347 **should be** updated with the non-taxable earnings amount (Box 71).

**Note 3:** Any deductions withheld for registered pension plan contributions, union or professional dues, and/or other employment expenses on the “non-taxable earnings” should not be claimed. Where CPP/QPP contributions and/or EI premiums were withheld, the appropriate fields should be entered.

**Self-employment income** – Where the total amount of the self-employment income is “exempt income,” entries in the self-employment fields should not be made nor should selected financial data records be prepared. For working income calculation purposes, the “exempt net self-employment income,” excluding losses, should be entered in field 5363, including any tax exempt self-employment income recorded in box 88 on a T4. Where the client is electing (CPT20) to pay CPP contributions on the self-employment income, the “exempt net self-employment income” should be entered in field 373.

**Employment insurance and other benefits** – The amount of benefits received should be entered in field 119. Enter in field 119, the amount in box 14 (total benefits paid) of the T4E slip, **minus** any amount in box 18 (tax exempt benefits). **Do not** enter these benefits in field 5363. The portion of benefits that is in box 18 of the T4E slip is “exempt income,” and **should be entered in field 5378**.

**CPP/QPP benefits** – The amount of benefits received should be entered in field 114. That portion of the benefits that is “exempt income” should be claimed in field 232 **and also entered in field 5378**.

**Training allowances** – The amount of training allowances received that is “exempt income” should not be entered as income on the return. For working income calculation purposes, the amount of “exempt” training allowances should be entered at field 5363.

**Other types of “exempt income” and tax deducted at source on “exempt income”** – For any other type of income received that is “exempt income,” an entry at field 5378 is required. Where tax was deducted at source on income that is “exempt income,” and that income was not entered at field 5347, the income on which the tax was withheld should be entered at field 5345.

**Note:** Not all exempt income reported at field 5378 should be included at field 232, *Other deductions*.

**Pooled Registered Pension Plans (PRPP)** – Tax-exempt self-employment income reported on a T4 (box 88) is captured at field 5581 and tax-exempt employment income from a T4 (box 71) is captured at field 5875 on the RC 383. This information is required to calculate the taxpayer’s non-deductible PRPP room amount, which will be displayed on the 2014 notice of assessment. Contributions to a PRPP from tax-exempt income are not deductible on the taxpayer’s income tax return; however, can be used as a repayment under the Home Buyers’ Plan and the Lifelong Learning Plan.

**Working income tax benefit and non-taxable income fields 385, 386, 388, and/or 389** – fields 385 and 386 should include, but are not limited to, the non-taxable **working income** reported at field 5363. **Fields 388 and 389** include, but are not limited to, the non-taxable working income reported at **field 5363, plus other** non-taxable income reported at **field 5378**.



## Appendices

The following appendices are provided to assist in the preparation of electronic returns and the correction of errors:

Ensure the return contains all the required information before it is transmitted. If you discover omissions or additional information relating to an electronically filed return that we have already accepted, you will have to request an adjustment. Requests for an adjustment to a return must be submitted in paper format to the tax centre and be fully substantiated or you may request a change to the return through RAC, provided you have a level 2 authorization, permitting you to act on behalf of your client.

### Appendix A: Exclusions from electronic filing (EFILE)

EFILE is only available for 2012, 2013, and 2014 income tax returns. While most taxpayers will qualify to have their returns electronically filed, the following is a list of the criteria that would exclude a client from EFILE:

1. The taxpayer is a deemed resident (not subject to provincial or territorial tax).
2. The taxpayer died prior to the current tax year. Early filed and elective deceased returns also remain as exclusions.
3. The taxpayer's social insurance number begins with a 09.
4. When the taxpayer is coded bankrupt according to the Canada Revenue Agency's records, the T1 return for the year immediately prior to the year of bankruptcy (if not previously filed by the taxpayer) is an exclusion and must be filed by the Trustee in bankruptcy. The in bankruptcy and post-bankruptcy returns are also an exclusion from EFILE. Only pre-bankruptcy returns that are not early-filed are accepted through EFILE.
5. The taxpayer is an emigrant or a non-resident. This excludes the following income and tax forms: Schedule A, Schedule B, Schedule C, income from NR4 slips, T4A-NR slips, NR-OAS and NR-CPP slips, Section 116 income, Section 216 income, and Section 217 income, taxable capital gains from disposing of Canadian property if received as a non-resident and OASRI.
6. The taxpayer's address is outside Canada.
7. The taxpayer is subject to provincial/territorial income tax in more than one jurisdiction.
8. The taxpayer is reporting:
  - Canadian source income from Lloyds of London;
  - employment income earned from an International Organization;
  - lump sum pension income accrued to December 31, 1971;
  - more than 6 SFD records;
  - an Ontario, Saskatchewan, British Columbia, or Yukon qualifying environmental (mining reclamation) trust tax credit;
  - statement of qualifying retroactive lump sum payment (T1198); or
  - a Nova Scotia research and development tax credit recapture.
9. The taxpayer is electing to defer tax on a distribution of spin off shares by foreign corporations.
10. The taxpayer is claiming:
  - less than the maximum federal foreign tax credit;
  - foreign taxes paid to more than three countries;

- business foreign taxes paid to more than three countries;
  - a deduction for scientific research and experimental development expenses;
  - Alberta Stock Savings Plan Tax Credit (T89);
  - a disability amount for themselves or for their spouse or common-law partner and there is no Form T2201, *Disability Tax Credit Certificate*, on record, or a new Form T2201 is required; or
  - a disability amount for a dependant other than their spouse or common-law partner and there is a first time claim, or a new Form T2201 is required, or the claim is for more than 10 dependants.
11. The taxpayer is reporting farming income with the AgriStability and AgriInvest programs application, which involves:
- farming income from a partnership reported on a T5013 slip or the partnership includes a corporate partner;
  - a Canadian Indian reporting self-employed income which is “tax exempt income;”
  - more than 50 occurrences for either crop or livestock inventory (SFD type 9 only).

## Appendix B: Treasury board addressing standard

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

### 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 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.

### Street direction code

Enter Canada Post Corporation's mnemonic code for street direction.

The acceptable entries are:

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

## Appendix C: Keying apartment numbers

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

Examples:

313D-2233 Main Street

D-2233 Main Street

D313-2233 Main Street

## Appendix D: Street type code list

| Street type         | Code   | Street type | Code   |
|---------------------|--------|-------------|--------|
| Abbey               | ABBEY  | Crossing    | CROSS  |
| Acres               | ACRES  | Cul-de-sac  | CDS    |
| Allée               | ALLÉE  | Dale        | DALE   |
| Alley               | ALLEY  | Dell        | DELL   |
| Autoroute           | AUT    | Diversion   | DIVERS |
| Avenue (English)    | AVE    | Downs       | DOWNS  |
| Avenue (French)     | AV     | Drive       | DR     |
| Bay                 | BAY    | Échangeur   | ÉCH    |
| Beach               | BEACH  | End         | END    |
| Bend                | BEND   | Esplanade   | ESPL   |
| Boulevard (English) | BLVD   | Estates     | ESTATE |
| Boulevard (French)  | BOUL   | Expressway  | EXPY   |
| By-Pass             | BYPASS | Extension   | EXTEN  |
| Byway               | BYWAY  | Farm        | FARM   |
| Campus              | CAMPUS | Field       | FIELD  |
| Cape                | CAPE   | Forest      | FOREST |
| Carré               | CAR    | Freeway     | FWY    |
| Carrefour           | CARREF | Front       | FRONT  |
| Centre (English)    | CTR    | Gardens     | GDNS   |
| Centre (French)     | C      | Gate        | GATE   |
| Cercle              | CERCLE | Glade       | GLADE  |
| Chase               | CHASE  | Glen        | GLEN   |
| Chemin              | CH     | Green       | GREEN  |
| Circle              | CIR    | Grounds     | GRNDS  |
| Circuit             | CIRCT  | Grove       | GROVE  |
| Close               | CLOSE  | Harbour     | HARBR  |
| Common              | COMMON | Heights     | HTS    |
| Concession          | CONC   | Highlands   | HGHLDS |
| Corners             | CRNRS  | Highway     | HWY    |
| Côte                | CÔTE   | Hill        | HILL   |
| Cour                | COUR   | Hollow      | HOLLOW |
| Cours               | COURS  | Île         | ÎLE    |
| Court               | CRT    | Impasse     | IMP    |
| Cove                | COVE   | Inlet       | INLET  |
| Crescent            | CRES   | Island      | ISLAND |
| Croissant           | CROIS  | Quai        | QUAI   |
| Key                 | KEY    | Quay        | QUAY   |
| Knoll               | KNOLL  | Ramp        | RAMP   |
| Landing             | LANDNG | Rang        | RANG   |
| Lane                | LANE   | Range       | RG     |
| Limits              | LMTS   | Ridge       | RIDGE  |
| Line                | LINE   | Rise        | RISE   |
| Link                | LINK   | Road        | RD     |
| Lookout             | LKOUT  | Rond point  | RDPT   |
| Loop                | LOOP   | Route       | RTE    |

## Appendix D: Street type code list (continued)

| Street type     | Code   | Street type | Code   |
|-----------------|--------|-------------|--------|
| Mall            | MALL   | Row         | ROW    |
| Manor           | MANOR  | Rue         | RUE    |
| Maze            | MAZE   | Ruelle      | RLE    |
| Meadow          | MEADOW | Run         | RUN    |
| Mews            | MEWS   | Sentier     | SENT   |
| Montée          | MONTÉE | Square      | SQ     |
| Moor            | MOOR   | Street      | ST     |
| Mount           | MOUNT  | Subdivision | SUBDIV |
| Mountain        | MTN    | Terrace     | TERR   |
| Orchard         | ORCH   | Terrasse    | TSSE   |
| Parade          | PARADE | Thicket     | THICK  |
| Parc            | PARC   | Towers      | TOWERS |
| Park            | PK     | Townline    | TLINE  |
| Parkway         | PKY    | Trail       | TRAIL  |
| Passage         | PASS   | Turnabout   | TRNABT |
| Path            | PATH   | Vale        | VALE   |
| Pathway         | PTWAY  | Via         | VIA    |
| Pines           | PINES  | View        | VIEW   |
| Place (English) | PL     | Village     | VILLGE |
| Place (French)  | PLACE  | Villas      | VILLAS |
| Plateau         | PLAT   | Vista       | VISTA  |
| Plaza           | PLAZA  | Voie        | VOIE   |
| Point           | PT     | Walk        | WALK   |
| Pointe          | POINTE | Way         | WAY    |
| Port            | PORT   | Wharf       | WHARF  |
| Private         | PVT    | Wood        | WOOD   |
| Promenade       | PROM   | Wynd        | WYND   |

## Appendix E: Fields that can have a negative value

Only the fields listed below may contain a negative value.

| Field | Description  |
|-------|--|
| 107   | Gain (or loss) from the disposition of qualified small business corporation shares   |
| 110   | Gain (or loss) from the disposition of qualified farm property and qualified fishing property  |
| 122   | Partnership income: limited or non-active partners only  |
| 124   | Gain (or loss) from qualified farm property and qualified fishing property mortgage foreclosures and conditional sales repossessions                       |
| 126   | Net rental income (loss)   |
| 127   | Taxable capital gains (or net capital loss) (for deceased taxpayers only)  |
| 132   | Gain (or loss) from the disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares |
| 135   | Net business income (loss)   |
| 137   | Net professional income (loss)   |
| 138   | Gain (or loss) from the disposition of real estate, depreciable property, and other properties   |
| 139   | Net commission income (loss)   |
| 141   | Net farming income (loss)  |
| 143   | Net fishing income (loss)  |
| 150   | Total income   |
| 153   | Gain (or loss) from the disposition of bonds, debentures, promissory notes, and other similar properties   |
| 155   | Gain (or loss) from other mortgage foreclosures and conditional sales repossessions  |
| 174   | T5, T5013, & T4PS information slips – capital gains (or losses)  |
| 176   | T3 information slips – capital gains (or losses)   |
| 260   | Taxable income   |
| 5355  | Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment  |
| 5507  | RRSP earned income calculation   |
| 5530  | Earned income adjustment amount (T778)   |
| 5881  | Tax-exempt earned income, which includes box 88 of your T4 slip(s) (RC383)   |
| 6706  | Total reserves (T2017)   |
| 6694  | Farm reserve started in 2014 or later (T2017)  |
| 6695  | Small business reserve started in 2014 or later (T2017)  |
| 8519  | Gross profit (loss) (T2125)  |
| 9369  | Net income (loss) before adjustments (T776, T2121, T2125)  |
| 9899  | Net income (loss) before adjustments (T2042)   |
| 9944  | Net income (loss) after adjustments (T1163, T1273)   |
| 9946  | Net income (loss) for rental/self-employment operations (T776, T1163, T2042, T2121, T2125, T1273)  |
| 9969  | Net income (loss) before adjustments (T1163, T1273)  |

## Appendix F: Summary of supporting fields

The following is a list of the supporting fields, used in EFILE, that are not shown on the T1 Individual Income Tax Return, schedules or forms. Where a paper return is required to be filed, these fields should not be printed on that return.

| Field | Description  | Principle Field                                |
|-------|--|--|
| 488   | Refund transfer  | 484  |
| 5026  | Employment insurance and provincial parental insurance plan premiums – non-Quebec return                                       | 312  |
| 5027  | Total PPIP premiums  | 312  |
| 5028  | Total E.I. premiums  | 312  |
| 5029  | PPIP indicator   | 376  |
| 5030  | Under deducted CPP contributions election indicator  | 222, 310                                       |
| 5031  | QPP contributions  | 308  |
| 5032  | QPP contributions payable on self-employment and other earnings  | 222, 310                                       |
| 5117  | Number of full weeks in attendance at a designated educational institution or secondary school                                 | 215  |
| 5229  | Portion of the stock option deemed a taxable capital gain included at field 127 of the spouse's or common-law partner's return | 6518   |
| 5230  | Spouse's or common-law partner's capital gain from mortgage foreclosures and conditional sales repossessions                   | 452, 453, 6158, 6188, 6197, 6340               |
| 5263  | Spouse or common law partner's net income while the taxpayer is living in Canada   | Identification area of page 1 of the T1 return |
| 5267  | Spouse or common law partner's net-income while living outside of Canada   | Identification area of page 1 of the T1 return |
| 5273  | Foreign non-business income – first country  | 433 (T2209)                                    |
| 5274  | Foreign non-business income – second country   | 433 (T2209)                                    |
| 5275  | Foreign non-business income – third country  | 433 (T2209)                                    |
| 5276  | Foreign business income tax paid to a foreign country – first country  | 434 (T2209)                                    |
| 5277  | Foreign non-business income tax paid to a foreign country – first country  | 431 (T2209)                                    |
| 5278  | Foreign non-business income tax paid to a foreign country – second country   | 431 (T2209)                                    |
| 5279  | Foreign non-business income tax paid to a foreign country – third country  | 431 (T2209)                                    |
| 5280  | Foreign business income – first country  | 439 (T2209)                                    |
| 5281  | Foreign business income – second country   | 439 (T2209)                                    |
| 5282  | Foreign business income – third country  | 439 (T2209)                                    |
| 5283  | Foreign business income tax paid to a foreign country – second country   | 434 (T2209)                                    |

## Appendix F: Summary of supporting fields (continued)

| Field | Description   | Principle Field                                |
|-------|---|--|
| 5284  | Foreign business income tax paid to a foreign country – third country                                     | 434 (T2209)                                    |
| 5285  | Vow of perpetual Poverty  | 256  |
| 5292  | Canadian sourced non-resident income, excluding the income subject to Part XIII tax                       | Identification area of page 1 of the T1 return |
| 5293  | Canadian sourced non-resident income subject to Part XIII tax PLUS foreign sourced non-resident income    | Identification area of page 1 of the T1 return |
| 5308  | British Columbia logging tax paid   | Schedule 1                                     |
| 5321  | Quebec logging tax paid   | Schedule 1                                     |
| 5330  | Indicator for filing due date for tax shelter, or inactive or active business                             | 122  |
| 5334  | Capital gains from T3 slips   | 176 (Schedule 3)                               |
| 5335  | British Columbia logging income   | 5308 (Schedule 1)                              |
| 5337  | CCA on certified film property  | 232  |
| 5344  | Ineligible pension income   | 115, 116, 129, 256 , 314                       |
| 5345  | Income with tax withheld  | 104, 130, 135, 137, 139, 141, 143, 437         |
| 5347  | T4 earning reduction  | 101  |
| 5349  | Quebec tax withheld (from slips in the taxpayer's name)   | 437  |
| 5350  | Income on which Quebec tax was withheld (from slips in the taxpayer's name)                               | 437  |
| 5351  | Amount of OAS pension repaid  | 232  |
| 5353  | Limited partnership loss carry forward from 1986 and 1987   | 251  |
| 5354  | Limited partnership loss available for carry forward  | 122, 126                                       |
| 5355  | Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment | 317  |
| 5359  | Shareholder's loan  | 232  |
| 5363  | Canadian Indians with exempt income   |  |
| 5367  | Quebec logging income   | 5321 (Schedule 1)                              |
| 5378  | Other exempt income received by a Canadian Indian   |  |
| 5478  | EI insurable earnings   | 312, 450, 5028                                 |
| 5479  | EI and other benefits repaid  | 232  |
| 5492  | Farm/fish loss  | 252  |
| 5493  | Shareholder earnings  | 317  |
| 5494  | Exempt self-employed earnings – Canadian Indians  | 317  |
| 5495  | Total Section 31 farm loss  | 141  |
| 5496  | Restricted farm loss  | 252  |
| 5507  | RRSP earned income calculation  | 135, 137, 139, 141, 143                        |
| 5508  | Home buyers' participant repayment amount   | 129  |



|       |  |                              |
|-------|--|------------------------------|
| 5511  | Lifelong Learning Plan participant repayment amount  | 129                          |
| 5527  | Spouse indicator   |                              |
| 5529  | Current year separation indicator  | 305, 5816                    |
| 5530  | Earned income adjustment amount  | 214                          |
| 5532  | Net self-employment income-loss adjustment amount  | 135, 137, 139, 141, 143, 453 |
| 5536  | RDSP repayment by taxpayer   | 232, 235, 452, 453           |
| 5537  | RDSP income of spouse or common-law partner  | 235, 452, 453                |
| 5538  | RDSP repayment by spouse or common-law partner   | 235, 452, 453                |
| 5540  | CPP/QPP number of months of retirement   | 114                          |
| 5553* | Total CPP overpayment allowed at field 448 on previously assessed returns  |                              |
| 5555  | CPP/QPP number of months of disability   | 114                          |
| 5563* | CPP deductions allowed on previously assessed returns  |                              |
| 5564* | Total CPP withheld per T4 on all previously assessed returns   |                              |
| 5566  | CPP/QPP retirement benefits  | 114                          |
| 5572  | Taxable amount of eligible dividends   |                              |
| 5589  | Taxable amount of other than eligible dividends  |                              |
| 5746* | QPP deductions allowed on previously assessed returns  |                              |
| 5747* | QPP withheld per T4 on all previously assessed returns   |                              |
| 5748* | QPP overpayment allowed at field 448   |                              |
| 6820  | Special tax for Quebec LSVCC   | 418 (Schedule 1)             |
| 9900  | Additional business income   | T1139                        |
| 9901  | Last year's additional business income   | T1139                        |
| 9902  | Number of eligible children <b>born in 2008 or later</b> , for whom the disability amount cannot be claimed  | 214                          |
| 9903  | Child care expenses paid for eligible children <b>born in 2008 or later</b> for whom the disability amount cannot be claimed   | 214                          |
| 9904  | Number of eligible children born in <b>1998 to 2007</b> , (or born in 1997 or earlier with a mental or physical impairment for whom the disability amount cannot be claimed) | 214                          |
| 9905  | Client is a member of a communal organization  |                              |
| 9906  | Election indicator   |                              |
| 9907  | Annuity income   | 115                          |
| 9908  | RRSP annuity income  | 129                          |
| 9909  | Bank interest  | 121                          |
| 9910  | Bond interest  | 121                          |
| 9911  | Foreign non-business income on T3 slips  | 121                          |
| 9912  | Interest from mortgages  | 121                          |
| 9913  | Interest expense   | 221                          |

|      |   |  |
|------|---|--|
| 9914 | Indicator that no provincial assistance was received (MB)   | 6114   |
| 9915 | Indicator that client has no income   |  |
| 9916 | Premiums paid to a wage loss replacement plan   | 104  |
| 9917 | Indicator that no old age security pension was received   | 113  |
| 9918 | Indicator that the spouse's or common-law partner's net income is NIL or negative   | Identification area of page 1 of the T1 return |
| 9919 | Joint accounts  | 121  |
| 9921 | Number of eligible children <b>born in 2014 or earlier</b> , for whom the disability amount can be claimed  | 214  |
| 9922 | Indicator for no pension adjustment amount  | 206  |
| 9971 | Child care expenses <b>paid</b> for eligible children <b>born in 1998 to 2007</b> , (or born in 1997 and earlier with a mental or physical impairment for whom the disability amount cannot be claimed) | 214  |
| 9972 | Child care expenses paid for eligible children born in 2014 <b>or earlier</b> , for whom the disability amount can be claimed   | 214  |

## Appendix G: Field codes used in EFILE

The following is a list of valid field codes that can be used on EFILE records. Field code numbers that are followed by a “\*” indicate the entry for that field must be dollars and cents. Field code numbers that are followed by a “\*\*” indicate the entry for that field must be numerical. All other fields are dollar amounts only.

| Code | Name  |
|------|---|
| 101  | Employment income from T4 slips   |
| 102  | Commission income included at line 101  |
| 103  | Wage loss replacement contributions   |
| 104  | Other employment income   |
| 106  | Total proceeds of disposition of qualified small business corporation shares (Schedule 3)   |
| 107  | Gain (or loss) from the disposition of qualified small business corporation shares (Schedule 3)   |
| 109  | Total proceeds of disposition of qualified farm property and qualified fishing property (Schedule 3)  |
| 110  | Gain (or loss) from the disposition of qualified farm property and qualified fishing property (Schedule 3)  |
| 113  | Old age security pension  |
| 114  | CPP or QPP benefits   |
| 115  | Other pensions or superannuation  |
| 116  | Elected split-pension amount  |
| 117  | Universal child care benefit  |
| 119  | Employment insurance, provincial parental insurance, and other benefits   |
| 120  | Taxable amount of eligible and other than eligible dividends from taxable Canadian corporations   |
| 121  | Interest & other investment income  |
| 122  | Net partnership income: limited or non-active partners only   |
| 123  | Total proceeds of disposition from qualified farm property and qualified fishing property mortgage foreclosures and conditional sales repossessions (Schedule 3)        |
| 124  | Gain (or loss) from qualified farm property and qualified fishing property mortgage foreclosures and conditional sales repossessions (Schedule 3)                       |
| 125  | Registered disability savings plan income (RDSP)  |
| 126  | Net rental income (loss)  |
| 127  | Taxable capital gains   |
| 128  | Taxable amount of support payments received   |
| 129  | RRSP income   |
| 130  | Other income  |
| 131  | Total proceeds of disposition from publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (Schedule 3)     |
| 132  | Gain (or loss) from the disposition of publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (Schedule 3) |
| 135  | Net business income (loss)  |
| 136  | Total proceeds of disposition from real estate, depreciable property, and other properties (Schedule 3)   |
| 137  | Net professional income (loss)  |

## Appendix G: Field codes used in EFILE (continued)

| Code | Name   |
|------|--|
| 138  | Gain (or loss) from the disposition of real estate, depreciable property, and other properties (Schedule 3)                        |
| 139  | Net commission income (loss)   |
| 141  | Net farming income (loss)  |
| 143  | Net fishing income (loss)  |
| 144  | Workers' compensation benefits   |
| 145  | Social assistance payments   |
| 146  | Net Federal supplements  |
| 150  | Total income   |
| 151  | Total proceeds of disposition from bonds, debentures, promissory notes, and other similar properties (Schedule 3)                  |
| 152  | Disability benefits included on line 114   |
| 153  | Gain (or loss) from the disposition of bonds, debentures, promissory notes, and other similar properties (Schedule 3)              |
| 154  | Total proceeds of disposition from other mortgage foreclosures and conditional sales repossessions (Schedule 3)                    |
| 155  | Gain (or loss) from other mortgage foreclosures and conditional sales repossessions (Schedule 3)                                   |
| 156  | Total support payments received  |
| 158  | Gain from personal-use property (Schedule 3)   |
| 159  | Net gain from listed personal property (LPP) (Schedule 3)  |
| 160  | Gross rental income  |
| 161  | Capital gains deferral from qualifying dispositions of eligible small business corporation shares (Schedule 3)                     |
| 162  | Gross business income  |
| 164  | Gross professional income  |
| 166  | Gross commission income  |
| 168  | Gross farming income   |
| 170  | Gross fishing income   |
| 173  | Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (Schedule 3) |
| 174  | T5, T5013, & T4PS information slips – capital gains (or losses) (Schedule 3)   |
| 176  | T3 information slips – capital gains (or losses) (Schedule 3)  |
| 178  | Capital loss from a reduction in your business investment loss (Schedule 3)  |
| 180  | Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations                |
| 185  | UCCB amount designated to a dependant  |
| 205  | Pooled Registered Pension Plan (PRPP) employer contributions   |
| 206  | Pension adjustment   |
| 207  | Registered pension plan deduction  |
| 208  | RRSP/PRPP deduction  |
| 210  | Deduction for elected split-pension amount   |
| 212  | Annual union, professional, or like dues   |
| 213  | Universal child care benefit repayment   |
| 214  | Child care expenses  |

## Appendix G: Field codes used in EFILE (continued)

| Code  | Name   |
|-------|--|
| 215   | Disability supports deduction  |
| 217   | Allowable business investment loss deduction   |
| 219   | Moving expenses  |
| 220   | Allowable deduction for support payments made  |
| 221   | Carrying charges and interest expenses   |
| 222*  | Deduction for CPP or QPP contributions on self-employment and other earnings                   |
| 223*  | Deduction for PPIP premiums on self-employment income  |
| 224   | Exploration and development expenses   |
| 228   | Gross business investment loss   |
| 229   | Other employment expenses  |
| 230   | Total support payments made  |
| 231   | Clergy residence deduction   |
| 232   | Other deductions   |
| 235*  | Social benefits repayment  |
| 240   | Transfers to an RRSP/PRPP (Schedule 7)   |
| 244   | Canadian Forces personnel and police deduction   |
| 245   | Total RRSP and PRPP contributions made from March 4, 2014 to March 2, 2015<br>(Schedule 7)     |
| 246   | RRSP contributions designated as a repayment under Home Buyers' Plan (Schedule 7)              |
| 247   | Home Buyers' Plan current tax year withdrawals on T4RSP slips (Schedule 7)                     |
| 248   | Employee home relocation loan deduction  |
| 249   | Security options deductions  |
| 250   | Other payments deduction   |
| 251   | Limited partnership losses of other years  |
| 252   | Non-capital losses of other years  |
| 253   | Net capital losses of other years  |
| 254   | Capital gains deduction  |
| 255   | Northern residents deductions  |
| 256   | Additional deductions  |
| 259** | Address of the home purchased under the HBP is the same as on page 1 of return<br>(Schedule 7) |
| 260   | Taxable income   |
| 262   | RRSP contributions designated as a repayment under the Lifelong Learning Plan<br>(Schedule 7)  |
| 263   | The Lifelong Learning Plan current tax year withdrawals on T4RSP slips (Schedule 7)            |
| 264** | Lifelong Learning Plan designation (Schedule 7)  |
| 266** | Foreign property held in the current tax year with a total cost of more than \$100,000         |
| 267   | Amateur Athlete Trust (Schedule 1)   |
| 300   | Basic personal amount (Schedule 1)   |
| 301   | Age amount (Schedule 1)  |
| 303   | Spouse or common-law partner amount (Schedule 1)   |
| 305   | Amount for an eligible dependant (Schedule 1)  |
| 306   | Amount for infirm dependants age 18 or older (Schedule 1)                                      |
| 308*  | CPP contributions (Schedule 1)   |
| 310*  | CPP contributions payable on self-employment and other earnings (Schedule 1)                   |

## Appendix G: Field codes used in EFILE (continued)

| Code  | Name  |
|-------|---|
| 312*  | Employment insurance premiums (Schedule 1)  |
| 313   | Adoption expenses (Schedule 1)  |
| 314   | Pension income amount (Schedule 1)  |
| 315   | Caregiver amount (Schedule 1)   |
| 316   | Disability amount (for self)(Schedule 1)  |
| 317*  | Employment insurance premiums on self-employment and other eligible earnings (Schedule 1)                               |
| 318   | Disability amount transferred from a dependant (Schedule 1)   |
| 319   | Interest paid on your student loans (Schedule 1)  |
| 320   | Eligible tuition fees paid for the current tax year (Schedule 11)   |
| 321   | Part-time education and textbook amounts (Schedule 11)  |
| 322   | Full-time education and textbook amounts (Schedule 11)  |
| 323   | Tuition, education, and textbook amounts (Schedule 1)   |
| 324   | Tuition, education, and textbook amounts transferred from a child (Schedule 1)  |
| 326   | Amounts transferred from your spouse or common-law partner (Schedule 1)   |
| 327   | Federal amount transferred (Schedule 11)  |
| 330   | Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later (Schedule 1) |
| 331   | Allowable amount of medical expenses for other dependants (Schedule 1)  |
| 332   | Allowable amount of medical expenses (Schedule 1)   |
| 333   | Donations made to prescribed universities outside Canada (Schedule 9)   |
| 334   | Donations made to the United Nations, its agencies, and certain charitable organizations outside Canada (Schedule 9)    |
| 335   | Gross non-refundable tax credits before donations and gifts (Schedule 1)  |
| 337   | Gifts of depreciable property (Schedule 9)  |
| 338   | Non-refundable tax credits before donations and gifts (Schedule 1)  |
| 339   | Gift of capital property (Schedule 9)   |
| 340   | Allowable charitable donations and government gifts (Schedule 9)  |
| 342   | Eligible amount of cultural and ecological gifts (Schedule 9)   |
| 343   | Amount of gifts of money made after March 20, 2013 (Schedule 9)   |
| 349   | Donations and gifts (Schedule 1)  |
| 350   | Total federal non-refundable tax credits (Schedule 1)   |
| 351   | Spouse's or common-law partner's adjusted taxable income (Schedule 2)   |
| 352** | Number of children who are infirm and for whom the FCA is being claimed (Schedule 1)                                    |
| 353   | Spouse's or common-law partner's age amount (Schedule 2)  |
| 355   | Spouse's or common-law partner's pension income amount (Schedule 2)   |
| 357   | Spouse's or common-law's partner disability amount (Schedule 2)   |
| 360   | Tuition, education, and textbook amounts transferred from your spouse or common-law partner (Schedule 2)                |
| 361   | Spouse's or common-law partner's amount for children born in 1997 or later (Schedule 2)                                 |
| 362   | Volunteer firefighters' amount (Schedule 1)   |
| 363   | Canada employment amount (Schedule 1)   |
| 364   | Public transit amount (Schedule 1)  |

## Appendix G: Field codes used in EFILE (continued)

| Code  | Name  |
|-------|---|
| 365   | Children's fitness amount (Schedule 1)  |
| 366** | Number of children for whom you are not claiming the family caregiver amount (Schedule 1)   |
| 367   | Amount for children born in 1997 or later (Schedule 1)  |
| 369   | Home buyers' amount (Schedule 1)  |
| 370   | Children's arts amount (Schedule 1)   |
| 371   | Pensionable net self-employment earnings (Schedule 8 and RC381)   |
| 372** | CPP election effective date (Schedule 8 and RC381)  |
| 373   | Employment earnings not shown on a T4 slip on which you elect to pay additional CPP/QPP contributions (Schedule 8 and RC381)  |
| 374** | CPP self-employed revocation effective date (Schedule 8 and RC381)  |
| 375*  | PPIP premiums paid (Schedule 1 for Quebec)  |
| 376*  | PPIP premiums payable on employment income (Schedule 1 for Quebec)  |
| 377   | Employment income from a province other than Quebec (Schedule 10 for Quebec)  |
| 378*  | PPIP premiums payable on self-employment income (Schedule 1 for Quebec)   |
| 379   | Net business income (from line 27 of Schedule L of the Quebec provincial income tax return). (Schedule 10 for Quebec)   |
| 380   | PPIP insurable earnings (Schedule 10 for Quebec)  |
| 381** | Do you have an eligible dependant? (Schedule 6)   |
| 382** | Do you have an eligible spouse? (Schedule 6)  |
| 383   | Taxable part of scholarship income reported at line 130 (Schedule 6)  |
| 384   | Eligible spouse's taxable part of scholarship income reported at line 130 (Schedule 6)  |
| 385   | Tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer (Schedule 6)   |
| 386   | Eligible spouse's tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer (Schedule 6)   |
| 387   | Eligible spouse's total working income (Schedule 6)   |
| 388   | Tax-exempt part of all income earned or received on a reserve less the deductions related to that income, or an allowance received as an emergency volunteer (Schedule 6)                   |
| 389   | Eligible spouse's tax-exempt part of all income earned or received on a reserve less the deduction related to that income , or an allowance received as an emergency volunteer (Schedule 6) |
| 390   | Eligible spouse's total adjusted net income (Schedule 6)  |
| 391** | Are you claiming the basic WITB? (Schedule 6)   |
| 392** | Are you claiming the WITB disability supplement for yourself? (Schedule 6)  |
| 394** | Does your eligible spouse qualify for the disability amount for himself or herself? (Schedule 6)  |
| 395   | Search and Rescue Volunteer tax credit (Schedule 1)   |
| 399   | Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions (Schedule 8, RC381)   |
| 406*  | Federal tax (Schedule 1)  |
| 409   | Total federal political contributions (Schedule 1)  |
| 410*  | Federal political contribution tax credit (Schedule 1)  |
| 412*  | Investment tax credit (Schedule 1)  |
| 413   | Labour-sponsored funds tax credit – Net cost (Schedule 1)   |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name  |
|--------|---|
| 414*   | Labour-sponsored funds tax credit – Allowable credit (Schedule 1)   |
| 415*   | Working income tax benefit advance payments received (box 10 on the RC210 slip) (Schedule 1)                                      |
| 417*   | Net federal tax before the inclusion of WITB advance payments and additional tax on RESP accumulated income payments (Schedule 1) |
| 418*   | Special Taxes (Schedule 1)  |
| 424*   | Federal tax on split income (Schedule 1)  |
| 425*   | Federal dividend tax credit (Schedule 1)  |
| 427*   | Minimum tax carry-over (Schedule 1)   |
| 428*   | Provincial or territorial tax (Page 4 T1 General)   |
| 431*   | Non-business income tax paid to a foreign country (T2209)   |
| 432*   | Yukon First Nations tax (YT 432)  |
| 433    | Net foreign non-business income (T2209)   |
| 434*   | Business income tax paid to a foreign country (T2209)   |
| 435*   | Total payable (Page 4 T1 General)   |
| 437*   | Total income tax deducted (from all information slips) (Page 4 of T1)   |
| 438*   | Tax transfer for residents of Quebec (Page 4 of T1 for Quebec)  |
| 439    | Net foreign business Income (T2209)   |
| 440*   | Refundable Quebec abatement (Page 4 of T1 for Quebec)   |
| 441*   | Federal refundable First Nations abatement (Page 4 of T1 for Yukon)   |
| 448*   | CPP overpayment (Page 4 of T1)  |
| 450*   | Employment insurance overpayment (Page 4 of T1)   |
| 452*   | Refundable medical expense supplement (Page 4 of T1)  |
| 453*   | Working income tax benefit (Page 4 of T1)   |
| 454*   | Refund of investment tax credit (Page 4 of T1)  |
| 456*   | Part XII.2 trust tax credit (Page 4 of T1)  |
| 457*   | Employee and partner GST/HST rebate (Page 4 of T1)  |
| 460**  | Branch number of account (Page 4 of T1)   |
| 461**  | Institution number of account (Page 4 of T1)  |
| 462**  | Bank account number of account (Page 4 of T1)   |
| 465*   | Donation to the Ontario Opportunities Fund (Page 4 of T1 for Ontario)   |
| 466*   | Net refund (Page 4 of T1 for Ontario)   |
| 476*   | Tax paid by instalments (Page 4 of T1)  |
| 479*   | Provincial or territorial credits (Page 4 of T1)  |
| 484*   | Refund (Page 4 of T1)   |
| 485*   | Balance owing (Page 4 of T1)  |
| 486*   | Amount enclosed (Page 4 of T1)  |
| 487**  | Volunteer program (Page 4 of T1)  |
| 488**  | Refund transfer (Page 4 of T1)  |
| 490**  | Return prepared by (Page 4 of T1)   |
| 5026*  | Employment insurance and provincial parental insurance plan premiums – non-Quebec return  |
| 5027*  | Total PPIP premiums   |
| 5028*  | Total E.I. premiums   |
| 5029** | PPIP indicator  |



## Appendix G: Field codes used in EFILE (continued)

| Code   | Name   |
|--------|--|
| 5030** | Under deducted T4 CPP/QPP contributions  |
| 5031*  | QPP contributions  |
| 5032*  | QPP contributions payable on self-employment and other earnings  |
| 5033*  | Total QPP contributions (RC381)  |
| 5034*  | Total CPP contributions (RC381)  |
| 5106   | Dependant's net income (Schedule 5)  |
| 5109   | FCA for spouse or common-law partner (Schedule 5)  |
| 5110   | FCA for an eligible dependant (Schedule 5)   |
| 5112** | Number of dependants (Schedule 5)  |
| 5117** | Number of full weeks in attendance at a designated educational institution or secondary school (T929)                              |
| 5118   | Earnings for services performed in Canada on which the Social Security contributions were made (RC269)                             |
| 5119   | Amount contributed to a social security arrangement (RC269)  |
| 5120   | Amount to be included in the total at field 335 (RC269)  |
| 5121   | Total contributions to a foreign employer-sponsored pension plan (RC269)   |
| 5122   | Total resident compensation from employment services (RC267 and 269)   |
| 5123   | Pension adjustment or prescribed amount from foreign pension arrangements (RC267, 268, and 269)                                    |
| 5124   | Deductible amount of contributions from a U.S. retirement plan by individuals (RC267)  |
| 5125   | Contributions to a U.S. retirement plan by a Canadian commuter (RC268)   |
| 5229   | Portion of stock option deemed a taxable capital gain included at field 127 of the spouse's or common-law partner's return (RC310) |
| 5230   | Spouse's or common-law partner's capital gain from mortgage foreclosures and conditional sales repossessions                       |
| 5263   | Spouse or common-law partner's net-income while taxpayer is living in Canada   |
| 5267   | Spouse or common-law partner's net-income while taxpayer is living outside of Canada   |
| 5273   | Foreign non-business income – first country (T2209)  |
| 5274   | Foreign non-business income – second country (T2209)   |
| 5275   | Foreign non-business income – third country (T2209)  |
| 5276*  | Foreign business income tax paid to a foreign country – first country (T2209)  |
| 5277*  | Foreign non-business income tax paid to a foreign country – first country (T2209)  |
| 5278*  | Foreign non-business income tax paid to a foreign country – second country (T2209)   |
| 5279*  | Foreign non-business income tax paid to a foreign country – third country (T2209)  |
| 5280   | Foreign business income – first country (T2209)  |
| 5281   | Foreign business income – second country (T2209)   |
| 5282   | Foreign business income – third country (T2209)  |
| 5283*  | Foreign business income tax paid to a foreign country – second country (T2209)   |
| 5284*  | Foreign business income tax paid to a foreign country – third country (T2209)  |
| 5285   | Vow of perpetual poverty   |
| 5292   | Canadian sourced non-resident income, excluding the income subject to Part XIII tax  |
| 5293   | Canadian sourced non-resident income subject to Part XIII tax PLUS Foreign sourced non-resident income                             |
| 5308*  | British Columbia logging tax paid  |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name  |
|--------|---|
| 5321*  | Quebec logging tax paid   |
| 5330** | Indicator for filing due date for tax shelter, or inactive or active business                             |
| 5334   | Capital gains from T3 slips (T936)  |
| 5335   | British Columbia logging income   |
| 5337   | CCA on certified film property  |
| 5344   | Ineligible pension income   |
| 5345   | Income with tax withheld  |
| 5347   | T4 earning reduction  |
| 5349*  | Quebec tax deducted (from slips in the taxpayer's name)   |
| 5350   | Income on which Quebec tax was withheld (from slips in the taxpayer's name)                               |
| 5351   | Amount of OAS benefits repaid   |
| 5353   | Limited partnership loss carry forward from 1986 & 1987   |
| 5354   | Limited partnership loss available for carry forward  |
| 5355   | Amount of self-employment net earnings reported at self-employed fields in relation to T4 self-employment |
| 5359   | Shareholder's loan repayment  |
| 5363   | Canadian Indians with exempt income   |
| 5365   | Non-eligible capital gains from T3 slips (T936)   |
| 5367   | Quebec logging income   |
| 5378   | Other exempt income received by a Canadian Indian   |
| 5478   | EI insurable earnings   |
| 5479   | EI benefits repaid  |
| 5492   | Farm/fish loss  |
| 5493   | Shareholder earnings  |
| 5494   | Exempt self-employed earnings – Canadian Indians  |
| 5495   | Total Section 31 farm loss  |
| 5496   | Restricted farm loss  |
| 5507   | RRSP earned income calculation  |
| 5508   | Home Buyers' Plan participant repayment amount  |
| 5511   | Lifelong Learning Plan (LLP) participant repayment amount   |
| 5522** | Marital status indicator (Schedule 5)   |
| 5527** | Spousal indicator   |
| 5529** | Current year separation indicator   |
| 5530   | Earned income adjustment amount (T778)  |
| 5532   | Net self-employment income-loss adjustment amount   |
| 5536   | RDSP repayment by taxpayer  |
| 5537   | RDSP income of spouse or common-law partner   |
| 5538   | RDSP repayment by spouse or common-law partner  |
| 5540** | CPP/QPP number of months of retirement (T4A (P) slip)   |
| 5548   | Total QPP pensionable earnings (Schedule 8, RC381)  |
| 5549   | Total CPP pensionable earnings (Schedule 8, RC381)  |
| 5553*  | Total CPP overpayment allowed at field 448 on previously assessed returns                                 |
| 5555** | CPP/QPP number of months of disability (T4A(P) slip)  |
| 5563*  | CPP deductions allowed on previously assessed returns   |
| 5564*  | Total CPP withheld per T4 on all previously assessed returns  |

## Appendix G: Field codes used in EFILE (continued)

| Code  | Name  |
|-------|---|
| 5566  | CPP/QPP retirement benefits   |
| 5569  | Security options deduction included at field 249 (T691)   |
| 5570  | Gifts of security included at field 249 (T691)  |
| 5571  | Other types of deductions included at field 249 (T691)  |
| 5572  | Taxable amount of eligible dividends (add to line 28 of T1206)  |
| 5589  | Taxable amount of other than eligible dividends (add to line 28 of T1206)   |
| 5746* | Total QPP deductions allowed on all previously assessed returns   |
| 5747* | Total QPP withheld per T4 on all previously assessed returns  |
| 5748* | Total QPP overpayment allowed at field 448 on all previous assessed returns   |
| 5804  | Basic personal amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)   |
| 5808  | Age amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5812  | Spousal or common-law partner amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5816  | Amount for an eligible dependant (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5820  | Amount for infirm dependants age 18 or older (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5821  | Amount for dependent children born in 1996 or later (SK428)   |
| 5822  | Senior supplementary amount (if born in 1949 or earlier) (SK428)  |
| 5823  | Amount for young children (NS, PE, NU428)   |
| 5824* | Canada or Quebec pension plan contributions (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)   |
| 5825  | Amount for children born in 1997 or later (YT428)   |
| 5828* | Canada or Quebec pension plan contributions payable on self-employment and other earnings (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428) |
| 5829* | Employment Insurance premiums on self-employment and other eligible earnings (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)              |
| 5830  | Volunteer firefighters' amount (PE, NL428)  |
| 5831  | Child care amount (NL428)   |
| 5832* | Employment insurance premiums (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)   |
| 5833  | Adoption expenses (NL, ON, MB, AB, BC, YT428)   |
| 5834  | Canada employment amount (YT428)  |
| 5835  | Public transit amount (YT428)   |
| 5836  | Pension income amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)   |
| 5837  | Home buyers' amount (SK428)   |
| 5838  | Children's fitness amount (BC, YT428)   |
| 5839  | Fitness amount (MB428)  |
| 5840  | Caregiver amount (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5841  | Children's arts amount (MB, BC, YT428)  |
| 5844  | Disability amount (for self) (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5848  | Disability amount transferred from a dependant (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5849  | Sport and recreational expenses for children (NS428)  |
| 5850  | Teacher school supply amount (PE428)  |

## Appendix G: Field codes used in EFILE (continued)

| Code | Name   |
|------|--|
| 5852 | Interest paid on your student loans (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5856 | Your tuition and education amounts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NT428)   |
| 5856 | Your tuition, education, and textbook amounts (NU, YT428)  |
| 5860 | Tuition and education amount transferred from child (NL, PE, NS, NB, ON, MB, SK, AB, BC, NT428)  |
| 5860 | Tuition, education, and textbook amounts transferred from child (NU, YT428)  |
| 5864 | Amounts transferred from your spouse or common-law partner (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)   |
| 5868 | Medical expenses for self, spouse or common-law partner, and your dependent children born in 1997 or later (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428) |
| 5872 | Allowable amount of medical expenses for other dependants (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5875 | Tax-exempt T4 employment income (RC383)  |
| 5876 | Allowable amount of medical expenses (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)   |
| 5880 | Add lines 5804 through 5864 and line 5876 (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5881 | Tax-exempt earned income, which includes box 88 of your T4 slip(s) (RC383)   |
| 5882 | Total PRPP contributions from tax-exempt employment income   |
| 5883 | PRPP contributions designated as a repayment under the Home Buyer's Plan   |
| 5884 | Provincial non-refundable tax credits before donations and gifts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)   |
| 5896 | Donations and gifts (NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT428)  |
| 5897 | PRPP contributions designated as repayment under Lifelong Learning Plan  |
| 5900 | Spouse's or common-law partner's amount for young children [NU(S2)]  |
| 5901 | Spouse's or common-law partner's amount for dependent children [SK(S2)]  |
| 5902 | Spouse's or common-law partner's age amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]   |
| 5903 | Spouse's or common-law partner's senior supplementary amount [SK(S2)]  |
| 5904 | Amount for children born in 1997 or later transferred from your spouse or common-law partner [YT(S2)]  |
| 5905 | Spouse's or common-law partner's pension income [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]   |
| 5907 | Spouse's or common-law partner's disability amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]  |
| 5909 | Tuition and education amounts transferred from your spouse or common-law partner [NL, PE, NS, NB, ON, MB, SK, AB, BC, NT (S2)]                                 |
| 5909 | Tuition, education, and textbook amounts transferred from your spouse or common-law partner [NU, YT(S2)]   |
| 5912 | Spouse's or common-law partner's adjusted taxable income [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S2)]  |
| 5914 | Eligible tuition fees paid for the current tax year [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S11)]  |
| 5916 | Part-time education amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NT (S11)]  |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name   |
|--------|--|
| 5916   | Part-time education and textbook amount [NU, YT(S11)]  |
| 5918   | Full-time education amount [NL, PE, NS, NB, ON, MB, SK, AB, BC, NT (S11)]  |
| 5918   | Full-time education and textbook amount [NU, YT(S11)]  |
| 5920   | Provincial/territorial amount transferred [NL, PE, NS, NB, ON, MB, SK, AB, BC, NU, NT, YT(S11)]  |
| 5970** | Program type from the current tax year Tuition Rebate Eligibility certificate 1 (RC360)  |
| 5971   | Eligible Tuition fees paid certificate 1 (RC360)   |
| 5972   | Tuition rebate maximum amount from the current tax year Tuition Rebate Eligibility certificate 1 (RC360)   |
| 5973** | Program type from the current tax year Tuition Rebate Eligibility certificate 2 (RC360)  |
| 5974   | Eligible Tuition fees paid certificate 2 (RC360)   |
| 5975   | Tuition rebate maximum amount from the current tax year Tuition Rebate Eligibility certificate 2 (RC360)   |
| 5976** | Program type from the current tax year Tuition Rebate Eligibility certificate 3 (RC360)  |
| 5977   | Eligible Tuition fees paid certificate 3 (RC360)   |
| 5978   | Tuition rebate maximum amount from the current tax year Tuition Rebate Eligibility certificate 3 (RC360)   |
| 5979*  | Graduate tuition refund (SK479)  |
| 5980*  | Active families benefit (SK479)  |
| 6003   | Alberta political contributions made in the current tax year from official receipt called <i>Annual Contribution</i> (AB428)                         |
| 6004   | Alberta political contributions made in the current tax year from official receipt called <i>Senatorial Selection Campaign Contributions</i> (AB428) |
| 6033   | Basic sales tax (BC479)  |
| 6035   | Additional sales tax credit claim for spouse or common-law partner (BC479)   |
| 6040   | British Columbia political contributions made in the current tax year (BC428)  |
| 6045*  | British Columbia employee share ownership plan tax credit (BC428)  |
| 6047*  | Employee venture capital tax credit (BC428)  |
| 6048   | Seniors' home renovation tax credit (BC479)  |
| 6049*  | British Columbia venture capital tax credit for shares acquired in 2014 (BC479)  |
| 6050*  | British Columbia venture capital tax credit for shares purchased during the first 60 days of 2015 that you elect to claim in 2014 (BC479)            |
| 6051*  | British Columbia mining exploration tax credit (BC479)   |
| 6053   | British Columbia mining exploration tax credit allocated from a partnership (BC479)  |
| 6054   | Amount you claimed for foreign income on line 256 of your return that is exempt under a tax treaty (NT, NU479)                                       |
| 6055   | British Columbia training tax credit for individuals (BC479)   |
| 6056*  | British Columbia training tax credit for employers (BC479)   |
| 6063*  | Shipbuilding and ship repair industry tax credit for employers (BC479)   |
| 6070   | Age amount for spouse or common-law partner (MB428-A)  |
| 6071   | Disability amount for spouse or common-law partner (MB428-A)   |
| 6072** | Number of disability claims for self or for a dependant other than your spouse or common-law partner (MB428)   |
| 6074** | Number of disabled dependants born in 1996 or earlier (MB428-A)  |
| 6076** | Number of dependent children born in 1996 or later (MB428-A)   |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name   |
|--------|--|
| 6080*  | Manitoba labour-sponsored funds capital tax credit (MB428)   |
| 6083*  | Manitoba mineral exploration tax credit claimed (MB428)  |
| 6084** | Last 2 digits of the year graduated (T1005)  |
| 6085*  | Manitoba community enterprise development tax credit claimed (MB428)   |
| 6086*  | Manitoba tuition fee income tax rebate claimed (MB428)   |
| 6087   | Amount of eligible tuition fees (T1005)  |
| 6088** | Graduated from an institution outside of Manitoba (T1005)  |
| 6089** | Involuntary separation indicator (ON(S12), MB479, BC479)   |
| 6090   | Personal tax credit for spouse or common-law partner (MB479)   |
| 6091*  | Manitoba small business venture capital tax credit for shares issued after June 11, 2014 (T1256-1)           |
| 6092*  | Manitoba small business venture capital tax credit claimed (MB428)   |
| 6093*  | Manitoba small business venture capital tax credit for shares issued before June 12, 2014 (T1256-1)          |
| 6094*  | Manitoba employee share purchase tax credit (T1256-2)  |
| 6095** | Number of disability claims for self or for a dependant other than your spouse or common-law partner (MB479) |
| 6096*  | Manitoba employee share purchase tax credit claimed (MB428)  |
| 6097** | Number of disabled dependants born in 1996 or earlier (MB479)  |
| 6097** | Number dependants with a mental or physical infirmity (ON428)  |
| 6098   | Community Food Program Donation Tax Credit for Farmers (ON428)   |
| 6099** | Number of dependent children born in 1996 or later (NS428, MB479, PE428)                                     |
| 6105   | Total Manitoba personal tax credits (MB479)  |
| 6108** | Involuntary separation indicator (ON-BEN)  |
| 6109** | Election to receive one Ontario trillium benefit payment in last month of benefit year (ON-BEN)              |
| 6110   | Rent paid for the current tax year (ON-BEN, MB479)   |
| 6112   | Property tax paid for the current tax year (ON-BEN, MB479)   |
| 6113** | Application for Ontario Senior Homeowners' Property Tax Grant – Subsequent year (ON-BEN)                     |
| 6114   | Manitoba education property tax credit advance received (MB479)  |
| 6114** | Student residence (ON-BEN)   |
| 6116   | Occupancy cost (MB479)   |
| 6118** | Application for the Ontario Energy and Property Tax Credit – Subsequent year (ON-BEN)                        |
| 6119** | Application for the Northern Ontario Energy Credit – Subsequent year (ON-BEN)                                |
| 6120   | School tax credit for homeowners (MB479)   |
| 6121   | Home energy cost paid for principal residence on a reserve in Ontario for the current tax year (ON BEN)      |
| 6122   | School tax assessed for the current tax year (MB479)   |
| 6123   | Amount paid for accommodation in a public long-term care home in Ontario for the current tax year (ON BEN)   |
| 6124   | School tax credit for homeowners (MB479)   |
| 6125*  | Primary caregiver tax credit (MB479)   |
| 6126   | Manitoba RentAid benefit received (MB479)  |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name   |
|--------|--|
| 6130** | Percentage of social assistance (MB479)  |
| 6131*  | Co-op education and apprenticeship tax credit (MB479)  |
| 6132   | Eligible expenditures (T4164)  |
| 6134*  | Odour-control tax credit (MB479)   |
| 6135*  | Manitoba community enterprise development tax credit claimed (MB479)   |
| 6136   | Eligible nutrient management equipment expenditures (MB479)  |
| 6137*  | Manitoba employee share purchase tax credit claimed (MB479)  |
| 6138*  | Green energy equipment tax credit (purchaser) (MB479)  |
| 6139*  | Green energy equipment tax credit (manufacturer) (MB479)   |
| 6140   | Manitoba political contributions made in the current tax year (MB428)  |
| 6143*  | Book publishing tax credit (MB479)   |
| 6145   | Eligible tuition fees (MB479)  |
| 6146   | Eligible medical expenses for fertility treatments (MB479)   |
| 6147   | Family tax benefit (MB428)   |
| 6148*  | Cultural industries printing tax credit (MB479)  |
| 6149   | Manitoba seniors' school tax rebate received (MB479)   |
| 6150   | Provincial non-refundable tax credits (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)                    |
| 6151*  | Provincial tax on split income (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)                           |
| 6152*  | Provincial dividend tax credit (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)                           |
| 6153*  | Provincial or territorial overseas employment tax credit (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428) |
| 6154*  | Provincial minimum tax carry-over (NL, PE, NS, NB, BC, ON, MB, SK, AB, NT, YT, NU428)                        |
| 6155   | New Brunswick political contributions made in the current tax year (NB428)                                   |
| 6156*  | Unused low-income tax reduction from your spouse or common-law partner (NB428)                               |
| 6157   | Basic reduction (NB428)  |
| 6158   | Reduction for spouse or common-law partner (NB428)   |
| 6159   | Reduction for an eligible dependant (NB428)  |
| 6167*  | New Brunswick labour-sponsored venture capital fund tax credit (NB428)                                       |
| 6168   | Taxable amount of other than eligible dividends (NL428)  |
| 6169*  | New Brunswick small business investor tax credit (T1258)   |
| 6170*  | New Brunswick small business investor tax credit you want to carry back to the 1st prior year (T1258)        |
| 6171*  | New Brunswick small business investor tax credit you want to carry back to the 2nd prior year (T1258)        |
| 6172*  | New Brunswick small business investor tax credit you want to carry back to the 3rd prior year (T1258)        |
| 6173   | Taxable amount of eligible dividends (NL428)   |
| 6174   | Newfoundland and Labrador resort property investment tax credit (T1297)                                      |
| 6175   | Newfoundland and Labrador political contributions made in the current tax year (NL428)                       |
| 6176*  | Newfoundland and Labrador labour-sponsored venture capital tax credit (NL428)                                |
| 6177*  | Newfoundland and Labrador direct equity tax credit (T1272)   |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name   |
|--------|--|
| 6178*  | Newfoundland and Labrador direct equity tax credit you want to carry back to the 1st prior year (T1272)              |
| 6179*  | Newfoundland and Labrador direct equity tax credit you want to carry back to the 2nd prior year (T1272)              |
| 6180*  | Newfoundland and Labrador direct equity tax credit you want to carry back to the 3rd prior year (T1272)              |
| 6183*  | Newfoundland and Labrador resort property investment tax credit you want to carry back to the 1st prior year (T1297) |
| 6184*  | Newfoundland and Labrador resort property investment tax credit you want to carry back to the 2nd prior year (T1297) |
| 6185*  | Newfoundland and Labrador resort property investment tax credit you want to carry back to the 3rd prior year (T1297) |
| 6186*  | Unused low-income tax reduction from your spouse or common-law partner (NL428)                                       |
| 6187   | Basic tax reduction (NL428)  |
| 6188   | Reduction for your spouse or common-law partner (NL428)  |
| 6189   | Reduction for an eligible dependant (NL428)  |
| 6190*  | Venture capital tax credit (NL428)   |
| 6195   | Basic reduction (NS428)  |
| 6197   | Reduction for your spouse or common-law partner (NS428)  |
| 6199   | Reduction for an eligible dependant (NS428)  |
| 6210   | Nova Scotia political contributions made in the current tax year (NS428)   |
| 6220*  | Nova Scotia equity tax credit (T1285)  |
| 6225*  | Nova Scotia equity tax credit you want to carry back to the 1st prior year (T1285)                                   |
| 6226*  | Nova Scotia equity tax credit you want to carry back to the 2nd prior year (T1285)                                   |
| 6227*  | Nova Scotia equity tax credit you want to carry back to the 3rd prior year (T1285)                                   |
| 6228   | Volunteer firefighters and ground search and rescue tax credit (NS428)   |
| 6229   | Volunteer firefighters tax credit (NU428)  |
| 6238*  | Nova Scotia labour-sponsored venture capital tax credit (NS428)  |
| 6247   | Supplement for spouse or common-law partner (NT479)  |
| 6248   | Basic credit for spouse or common-law partner (NT479)  |
| 6249   | Cost of living supplement (NT479)  |
| 6250   | Basic credit for self (NT479)  |
| 6251   | Northwest Territories credit (NT479)   |
| 6255   | Northwest Territories political contributions made in the current tax year (NT428)                                   |
| 6266   | Total expenses reported on Form T1221 (ON479)  |
| 6269** | Number of dependant children born in 1996 or later (ON428)   |
| 6309   | Children's activity tax credit (ON479)   |
| 6310   | Ontario political contributions made in the current tax year (ON479)   |
| 6311   | Ontario healthy homes renovation tax credit (ON479)  |
| 6320*  | Ontario co-operative education tax credit (ON479)  |
| 6322*  | Ontario apprenticeship training tax credit (ON479)   |
| 6324** | Number of eligible apprenticeships (ON479)   |
| 6325** | Number of eligible work placements (ON479)   |
| 6326** | Tax credits claimed as a member of a partnership (ON479)   |
| 6327** | Business number (ON479)  |



## Appendix G: Field codes used in EFILE (continued)

| Code   | Name  |
|--------|---|
| 6338   | Prince Edward Island political contributions made in the current tax year (PE428)   |
| 6339   | Basic reduction (PE428)   |
| 6340   | Reduction for spouse or common-law partner (PE428)  |
| 6341   | Reduction for an eligible dependant (PE428)   |
| 6342*  | Unused low-income tax reduction from your spouse or common-law partner (PE428)  |
| 6343   | Basic and certification tax credits (level 1 or 2 of a non-Red Seal programs only) (T1014)                                |
| 6344   | Completion and certification tax credit (level 3 of a Red Seal or non-Red Seal program) (T1014)                           |
| 6345   | Completion and certification tax credit (level 4 or higher of a Red Seal or non-Red Seal program) (T1014)                 |
| 6346   | Enhanced tax credit (Red Seal and non-Red Seal programs) (T1014)  |
| 6347*  | Basic tax credit (T1014-1)  |
| 6348*  | Completion tax credit (T1014-1)   |
| 6349*  | Enhanced tax credit (T1014-1)   |
| 6350   | Equity tax credit (PE428)   |
| 6351   | Volunteer firefighter tax credit (PE428)  |
| 6352*  | Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 1st prior year (YT479) |
| 6353*  | Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 2nd prior year (YT479) |
| 6354*  | Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 3rd prior year (YT479) |
| 6355*  | Saskatchewan farm and small business capital gains tax credit (SK428)   |
| 6356*  | One-time trade entry credit (SK428)   |
| 6357*  | Annual maintenance credit (SK428)   |
| 6360*  | Saskatchewan mineral exploration tax credit (SK428)   |
| 6361*  | Saskatchewan mineral exploration tax credit you want to carry back to the 1st prior year (SK428)                          |
| 6362*  | Saskatchewan mineral exploration tax credit you want to carry back to the 2nd prior year (SK428)                          |
| 6363*  | Saskatchewan mineral exploration tax credit you want to carry back to the 3rd prior year (SK428)                          |
| 6364*  | Saskatchewan graduate tuition tax credit (SK428)  |
| 6368   | Saskatchewan political contributions made in the current tax year (SK428)   |
| 6370** | Number of dependent children born in 1996 or later (SK428)  |
| 6371** | Number of children less than 6 years of age (NU428)   |
| 6372** | Number of months for young children (NS, PE428)   |
| 6374*  | Saskatchewan labour-sponsored venture capital tax credit (SK428)  |
| 6380*  | Yukon small business investment tax credit you want to carry back to the 1st prior year (YT479)                           |
| 6381*  | Yukon small business investment tax credit you want to carry back to the 2nd prior year (YT479)                           |
| 6382*  | Yukon small business investment tax credit you want to carry back to the 3rd prior year (YT479)                           |
| 6383*  | Labour-sponsored venture capital corporation tax credit (YT479)   |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name  |
|--------|---|
| 6384   | Basic credit (YT428)  |
| 6385   | Yukon political contributions made in the current tax year (YT479)  |
| 6386*  | Yukon First Nations income tax credit (YT479)   |
| 6387*  | Small business investment tax credit (YT479)  |
| 6389*  | Research and development tax credit (YT479)   |
| 6390*  | Total cost of living tax credit (NU479)   |
| 6391   | Nunavut political contributions made in the current tax year (NU479)  |
| 6394*  | Cost of living supplement (NU479)   |
| 6399*  | Business training tax credit (NU479)  |
| 6485   | Total expenses eligible for the GST rebate (GST370)   |
| 6486   | Total expenses eligible for the HST rebate (GST370)   |
| 6487   | Total expenses eligible for the HST rebate (GST370)   |
| 6505*  | Estimated refund amount (RC71)  |
| 6507*  | Amount owed to the client by the discounter (RC71)  |
| 6509** | Date (RC71)   |
| 6517   | Additional security options deduction (RC310)   |
| 6518   | Deemed taxable capital gain (RC310)   |
| 6519*  | Special tax payable (RC310)   |
| 6521   | Benefits that can no longer be deferred because of a disposition in the year (T1212)  |
| 6522   | Closing balance of deferred security option benefits (T1212)  |
| 6625   | Non-capital loss to be applied to the 3rd prior year (T1A)  |
| 6626   | Non-capital loss to be applied to the 2nd prior year (T1A)  |
| 6627   | Non-capital loss to be applied to the 1st prior year (T1A)  |
| 6630   | Farming/fishing loss to be applied to the 3rd prior year (T1A)  |
| 6631   | Farming/fishing loss to be applied to the 2nd prior year (T1A)  |
| 6632   | Farming/fishing loss to be applied to the 1st prior year (T1A)  |
| 6636   | Net capital loss to be applied to the 3rd prior year return (T1A)   |
| 6637   | Net capital loss to be applied to the 2nd prior year return (T1A)   |
| 6638   | Net capital loss to be applied to the 1st prior year return (T1A)   |
| 6642   | Listed personal property net loss to be applied to the 3rd prior year listed personal property net gains (T1A)  |
| 6643   | Listed personal property net loss to be applied to the 2nd prior year listed personal property net gains (T1A)  |
| 6644   | Listed personal property net loss to be applied to the 1st prior year listed personal property net gains (T1A)  |
| 6648   | Restricted farm loss to be applied to the 3rd prior year return (T1A)   |
| 6649   | Restricted farm loss to be applied to the 2nd prior year (T1A)  |
| 6650   | Restricted farm loss to be applied to the 1st prior year (T1A)  |
| 6680   | Amount of 2013 reserve for dispositions of QFP to your child after 2004 and before March 19, 2007, and all dispositions of QXP to your child after May 1, 2006, and before March 19, 2007 (T2017) |
| 6681   | Amount of 2014 reserve for dispositions of QFP to your child after 2005 and before March 19, 2007, and all dispositions of QXP to your child after May 1, 2006, and before March 19, 2007 (T2017) |

## Appendix G: Field codes used in EFILE (continued)

| Code  | Name   |
|-------|--|
| 6684  | Amount of 2014 reserve for dispositions of QFP and QXP to your child after March 18, 2007, and all other dispositions of QFP and QXP after 2010 (T2017)  |
| 6685  | Amount of 2014 reserve for dispositions of QSBCS to your child after March 18, 2007, and all other dispositions of QSBCS after 2010 (T2017)  |
| 6687  | Amount of 2013 reserve for dispositions of QSBCS to your child after 2004 and before March 19, 2007 (T2017)  |
| 6688  | Amount of 2014 reserve for dispositions of QSBCS to your child after 2005 and before March 19, 2007 (T2017)  |
| 6691  | Amount of 2013 reserve for dispositions to your child:<br>–after 2004, of family farm property other than QFP and of shares of capital stock of a small business corporation other than QSBCS; or<br>–after May 1, 2006, of family fishing property other than QXP (T2017) |
| 6692  | Amount of 2014 reserve for dispositions to your child:<br>–after 2005, of family farm property other than QFP and of shares of capital stock of a small business corporation other than QSBCS; or<br>–after May 1, 2006, of family fishing property other than QXP (T2017) |
| 6694  | Farm reserve started in 2014 or later (T2017)  |
| 6695  | Small business reserve started in 2014 or later (T2017)  |
| 6696  | Amount of 2013 reserve for dispositions of property after 2009, other than dispositions listed on lines 6680, 6708, 6687, 6709, and 6691 (T2017)   |
| 6699  | Amount of 2014 reserve for dispositions of property after 2010, other than dispositions listed on lines 6681, 6684, 6688, 6685, and 6692 (T2017)   |
| 6703  | Amount of 2013 reserve for dispositions before Nov 13, 1981 (T2017)  |
| 6704  | Amount of 2014 reserve for dispositions before Nov 13, 1981 (T2017)  |
| 6706  | Total reserves (T2017)   |
| 6708  | Amount of 2013 reserve for all dispositions of QFP and QXP to your child after March 18, 2007, and all other dispositions of QFP and QXP after 2009 (T2017)  |
| 6709  | Amount of 2013 reserve for all dispositions of QSBCS to your child after March 18, 2007, and all other dispositions of QSBCS after 2009 (T2017)  |
| 6711  | Amount of expenditure on which ITC is recaptured at 30% (T2038(IND) – Part C)  |
| 6712  | Codes 3B (incurred after 1994) and 4B (T2038(IND) – Part A)  |
| 6713  | Amount of expenditure on which ITC is recaptured at 20% (T2038(IND) – Part C)  |
| 6714  | Code 12 (acquired after 1994) (T2038(IND) – Part A)  |
| 6715  | Code 4C (incurred after 2000) (T2038(IND) – Part A)  |
| 6717  | Code 5 (T2038(IND) – Part B)   |
| 6718  | Code 6 (T2038(IND) – Part B)   |
| 6719  | Code 7 (T2038(IND) – Part B)   |
| 6720* | Amount of carryback to be applied to the 3rd previous tax year (T2038)   |
| 6721* | Amount of carryback to be applied to the 2nd previous tax year (T2038)   |
| 6722* | Amount of carryback to be applied to the 1st previous tax year (T2038)   |
| 6723  | ITC for total investments in qualified resource property not eligible for the transitional rate (T2038)  |
| 6725* | ITC amounts allocated from a partnership for SR & ED (T2038)   |
| 6726  | Amount of expenditure on which ITC is recaptured at 15% (T2038(IND) – Part C)  |
| 6730  | Total recapture of ITC for child care spaces (T2038)   |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name   |
|--------|--|
| 6749   | Maximum residency amount for residents of prescribed northern zones (T2222)  |
| 6752   | Maximum residency amount for residents of prescribed intermediate zones (T2222)  |
| 6754   | Total travel amount for trips from a prescribed northern zone (T2222)  |
| 6756   | Total travel amount for trips from a prescribed intermediate zone (T2222)  |
| 6757   | Non-taxable benefit for board and lodging at a special work site in a prescribed northern zone (T2222)                             |
| 6759   | Non-taxable benefit for board and lodging at a special work site in a prescribed intermediate zone (T2222)                         |
| 6765   | Claim for Tax Shelter Loss or Deduction (T5004)  |
| 6769** | Did you commit to this contract in writing before March 29, 2012? (T626)   |
| 6770** | Number of days in the qualifying period (T626)   |
| 6772   | Overseas employment income (T626)  |
| 6773   | Overseas total deduction amount (T626)   |
| 6774*  | Overseas employment tax credit amount (T626)   |
| 6782   | Amount of loss created or increased by CCA and carrying charges on certified film property (T691)                                  |
| 6783   | Amount of loss created or increased by CCA and carrying charges on rental and leasing property (T691)                              |
| 6784   | Amount of loss created or increased by specified carrying charges, limited partnerships, and tax shelter losses (T691)             |
| 6786   | Net resource property/flow-through shares expenditures, depletion allowances, and carrying charges (T691)                          |
| 6787   | Certain capital gains from a testamentary trusts (T691)  |
| 6788   | Part of capital gains to be excluded from total capital gains for minimum tax calculation (T691)                                   |
| 6789   | Capital gains on gifts of certain capital property (T691)  |
| 6791   | Federal tax payable under alternative minimum tax (T691)   |
| 6792   | Registered tax shelter's limited partnership losses of other years, included in field 251 (T691)                                   |
| 6794   | Child care expenses for children 6 or younger (T778)   |
| 6795   | Total child care expenses paid in the year (T778)  |
| 6796   | Basic limit for eligible children born in 2014 or earlier for whom the disability amount can be claimed (T778)                     |
| 6798   | Part C limitation amount (T778)  |
| 6801   | Part D limitation amount (T778)  |
| 6802   | Total eligible pensions or superannuation, annuity, and RRSP/RRIF payments (including life income fund) that were received (T1032) |
| 6803** | Number of months married or living common-law in the year (T1032)  |
| 6804*  | Total tax deducted from the information slips for the eligible pension income reported at field 6802 (T1032)                       |
| 6805*  | Mandatory tax transfer on split pension income (T1032)   |
| 6806   | Distributions eligible for pension income splitting on T4A-RCA (T1032)   |
| 6808   | Other investment expenses (T936)   |
| 6810   | Any other property income reported in the current tax year (T936)  |
| 6811   | 50% of income from the recovery of exploration and development expenses (T936)   |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name   |
|--------|--|
| 6820*  | Special tax for Quebec LSVCC (T5006)   |
| 6821   | Excess employees profit sharing plan amount (RC359)  |
| 6822   | Proceeds of disposition of publicly traded shares, other shares, and mutual funds units (T1170)  |
| 6823   | Gains eligible for the 0% inclusion rate from the disposition of publicly traded and other shares and mutual fund units (T1170)  |
| 6824   | Proceeds of disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land) (T1170)                                       |
| 6825   | Gains eligible for the 0% inclusion rate from the disposition of bonds, debentures, promissory notes, and other properties (including ecologically sensitive land) (T1170) |
| 6827   | Total of all accumulated income payments (Part A) (T1172)  |
| 6828   | Total of all accumulated income payments (Part B) (T1172)  |
| 6834   | Taxable amount of other than eligible dividends from taxable Canadian corporations (T1206)   |
| 6835   | Taxable amount of eligible and other than eligible dividends from taxable Canadian corporations (T1206)  |
| 6836   | Total split income (T1206)   |
| 6837   | Foreign source amount (T1206)  |
| 6838   | Total income from foreign sources (T1206)  |
| 6845*  | Manitoba community enterprise development tax credit for shares issued after June 11, 2014 (T1256)   |
| 6846*  | Manitoba community enterprise development tax credit (T1256)   |
| 6847*  | Manitoba community enterprise development tax credit to be applied to the 1st prior year (T1256)   |
| 6848*  | Manitoba community enterprise development tax credit to be applied to the 2nd prior year (T1256)   |
| 6849*  | Manitoba community enterprise development tax credit to be applied to the 3rd prior year (T1256)   |
| 6880*  | Current-year credit available (T1231)  |
| 6881*  | British Columbia mine flow-through share tax credit (BC428)  |
| 6882*  | British Columbia mine flow-through share credit to be applied to the 1st prior year (T1231)  |
| 6883*  | British Columbia mine flow-through share credit to be applied to the 2nd prior year (T1231)  |
| 6884*  | British Columbia mine flow-through share credit to be applied to the 3rd prior year (T1231)  |
| 6885*  | Current year Manitoba mineral exploration tax credit available (T1241)   |
| 8001** | Indicator – spouse’s or common-law partner’s basic cost of living tax credit for self is \$0 (NT479)   |
| 9900   | Additional business income   |
| 9901   | Last year’s additional business income   |
| 9902** | Number of eligible children born in 2008 or later for whom the disability amount cannot be claimed   |
| 9903   | Child care expenses paid for eligible children born in 2008 or later for whom the disability amount cannot be claimed  |

## Appendix G: Field codes used in EFILE (continued)

| Code   | Name  |
|--------|---|
| 9904** | Number of eligible children born in 1998 to 2007, (or born in 1997 or earlier with a mental or physical impairment for whom the disability amount cannot be claimed)                    |
| 9905** | Client is a member of a communal organization   |
| 9906** | Election indicator  |
| 9907   | Annuity income  |
| 9908   | RRSP annuity income   |
| 9909   | Bank interest   |
| 9910   | Bond interest   |
| 9911   | Foreign non-business income on T3 slips   |
| 9912   | Interest from mortgages   |
| 9913   | Interest expense  |
| 9914** | Indicator – no provincial assistance received (MB)  |
| 9915** | Client has no income  |
| 9916   | Premiums paid to a wage loss replacement plan   |
| 9917** | Indicator that no old age security pension was received   |
| 9918** | Indicator that the spouse's or common-law partner's net income is NIL or negative   |
| 9919   | Joint accounts  |
| 9921** | Number of eligible children born in 2014 or earlier, for whom the disability amount can be claimed  |
| 9922** | Indicator for no pension adjustment   |
| 9971   | Child care expenses paid for eligible children born in 1998 to 2007, (or born in 1997 or earlier with a mental or physical impairment for whom the disability amount cannot be claimed) |
| 9972   | Child care expenses paid for eligible children born in 2014 or earlier, for whom the disability amount can be claimed   |

## Selected Financial Data (SFD) Fields

| Code | Name  |
|------|---|
| 1770 | Tradesperson's tools expenses (T777)  |
| 1776 | Musical instrument expenses (T777)  |
| 1777 | Capital cost allowance for musical instruments (T777)   |
| 8000 | Adjusted gross sales (T2125,)   |
| 8141 | Gross rental income (T776)  |
| 8230 | Other income (T776, T2125)  |
| 8290 | Reserves deducted last year (T2125)   |
| 8299 | Gross income (T776, T2121, T2125)   |
| 8300 | Opening inventory (include raw materials, goods in process, and finished goods)<br>(T2125 – Type of business code 2 only) |
| 8320 | Purchases during the year (net of returns, allowances, and discounts) (T2125 – Type of<br>business code 2 only)           |
| 8340 | Direct wage costs (T2125 – Type of business code 2 only)  |
| 8360 | Subcontracts (T2125 – Type of business code 2 only)   |
| 8450 | Other costs (T2125 – Type of business code 2 only)  |
| 8500 | Closing inventory (include raw materials, goods in process, and finished goods)<br>(T2125 – Type of business code 2 only) |
| 8518 | Cost of goods sold (T2125 – Type of business code 2 only)   |
| 8519 | Gross profit (loss) (T2125 – Type of business code 2 only)  |
| 8520 | Advertising and promotion (T777)  |
| 8521 | Advertising (T776, T2125)   |
| 8523 | Food, beverages, and entertainment expenses (50%) (T777)  |
| 8523 | Meals and entertainment (allowable part only) (T2125)   |
| 8523 | Food (T2121)  |
| 8523 | Total meals purchased – Part 2A (TL2)   |
| 8528 | Total amount paid for meals – Part 2B (TL2)   |
| 8590 | Bad debts (T2125)   |
| 8690 | Insurance (T776, T2121, T2125)  |
| 8710 | Interest (T776, T2121, T2125)   |
| 8760 | Business tax, fees, licences, dues, memberships, and subscriptions (T2125)  |
| 8760 | Licences (T2121)  |
| 8810 | Office expenses (T776, T2121, T2125)  |
| 8810 | Supplies (T777)   |
| 8811 | Supplies (T2125)  |
| 8860 | Legal, accounting, and other professional fees (T776, T2121, T2125)   |
| 8862 | Accounting and legal fees (T777)  |
| 8871 | Management and administration fees (T776, T2125)  |
| 8910 | Parking (T777)  |
| 8910 | Rent (T2125)  |
| 8960 | Maintenance and repairs (T776, T2125)   |
| 8963 | Your cost of repairs (T2121)  |
| 9060 | Salary, wages, and benefits (including employer's contributions) (T776, T2121, T2125)                                     |
| 9062 | Crew shares (T2121)   |
| 9131 | Apprentice mechanic tools expenses (T777)   |
| 9136 | Gear (T2121)  |

## Selected Financial Data (SFD) Fields (continued)

| Code | Code   |
|------|--|
| 9137 | Nets and traps (T2121)   |
| 9138 | Bait, ice, salt (T2121)  |
| 9180 | Property taxes (T776, T2125)   |
| 9200 | Travel (T776, T2125)   |
| 9200 | Lodging (T777)   |
| 9200 | Total lodging (TL2)  |
| 9220 | Utilities (T776, T2125)  |
| 9224 | Fuel and oil costs (except for motor vehicles) (T2121, T2125)  |
| 9270 | Other expenses (T776, T777, 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)  |
| 9368 | Total business expenses (T2121, T2125)   |
| 9369 | Net income (loss) before adjustments (T776, T2121, T2125)  |
| 9370 | Other grains and oil seeds (T2042)   |
| 9371 | Wheat (T2042)  |
| 9372 | Oats (T2042)   |
| 9473 | Poultry sold (T2042)   |
| 9474 | Sheep and lambs sold (T2042)   |
| 9476 | Milk and cream (not including dairy subsidies) (T2042)   |
| 9477 | Eggs (T2042)   |
| 9520 | Other commodities (T2042)  |
| 9540 | Other program payments (T1163, T1273, T2042)   |
| 9541 | Dairy subsidies payments (T2042)   |
| 9542 | Crop insurance payments (T2042)  |
| 9544 | Business Risk Management (BRM) and disaster assistance 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, T2042, T2121)   |
| 9601 | Custom or contract work, and machine rental (T2042)  |
| 9601 | Agricultural contract work (T1163, T1273)  |
| 9604 | Insurance proceeds (T2042)   |
| 9605 | Patronage dividends (T1163, T1273, T2042)  |
| 9607 | Interest (T1163, T1273)  |
| 9610 | Gravel (T1163, T1273)  |
| 9611 | Trucking (farm-related only) (T1163, T1273)  |
| 9612 | Resales of commodities purchased (T1163, T1273)  |
| 9613 | Leases (gas, oil, well, surface, etc.) (T1163, T1273)  |
| 9614 | Machine rentals (T1163, T1273)   |
| 9659 | Gross income (T2042)   |
| 9661 | Containers and twine (T1163, T1273, T2042)   |
| 9662 | Fertilizers and soil supplements (T1163, T1273, T2042)   |



## Selected Financial Data (SFD) Fields (continued)

| Code | Code   |
|------|--|
| 9663 | Pesticides and chemical treatments (T1163, T1273, T2042)                 |
| 9664 | Seeds and plants (T2042)   |
| 9665 | Insurance premiums (crop or production) (T1163, T1273)                   |
| 9711 | Feed, supplements, straw and bedding (T2042)                             |
| 9712 | Livestock bought (T2042)   |
| 9713 | Veterinary fees, medicine, and breeding fees (T1163, T1273, T2042)       |
| 9714 | Minerals and salts (T1163, T1273)  |
| 9760 | Machinery (repairs, licences, insurance) (T1163, T1273, T2042)           |
| 9764 | Machinery (gasoline, diesel fuel, oil) (T1163, T1273, 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, T2042)                         |
| 9796 | Land clearing and draining (T1163, T1273)                                |
| 9796 | Clearing, levelling, and draining land (T2042)                           |
| 9797 | Crop insurance (T2042)   |
| 9798 | Agricultural contract work (T1163, T1273)                                |
| 9798 | Custom or contract work, and machine rental (T2042)                      |
| 9799 | Electricity (T1163, T1273, T2042)  |
| 9801 | Freight and shipping (T1163, T1273)                                      |
| 9802 | Heating fuel (T1163, T1273, T2042)                                       |
| 9803 | Insurance program overpayment recapture (T2042)                          |
| 9804 | Other insurance premiums (T1163, T1273, T2042)                           |
| 9805 | Interest (T1163, T1273, T2042)   |
| 9807 | Memberships/subscription fees (T1163, T1273)                             |
| 9808 | Office expenses (T1163, T1273, T2042)                                    |
| 9809 | Legal and accounting fees (T1163, T1273, T2042)                          |
| 9810 | Property taxes (T1163, T1273, T2042)                                     |
| 9811 | Rent (land, buildings, pastures) (T1163, T1273, T2042)                   |
| 9814 | Salary, 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 (not including CCA) (T1163, T1273, 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)  |

## Selected Financial Data (SFD) Fields (continued)

| Code | Code   |
|------|--|
| 9899 | Net income (loss) before adjustments (T2042)   |
| 9923 | Total cost of all land additions in the year (T776, T1175, T2042, T2121, T2125)            |
| 9924 | Total proceeds from all land dispositions in the year (T776, T1175, T2042, T2121, T2125)   |
| 9925 | Equipment additions (T776, T1175, T2042, T2121, T2125)                                     |
| 9926 | Equipment dispositions (T776, T1175, T2042, T2121, T2125)                                  |
| 9927 | Building additions (T776, T1175, T2042, T2121, T2125)                                      |
| 9928 | Buildings dispositions (T776, T1175, T2042, T2121, T2125)                                  |
| 9929 | Total cost of all quota additions in the year (T1175, T2042)                               |
| 9930 | Total proceeds from all quota dispositions in the year (T1175, T2042)                      |
| 9931 | Total business liabilities (T1163, T1175, T1273, T2042, T2121, T2125)                      |
| 9932 | Drawings in 2014 (T1175, T2042, T2121, T2125)  |
| 9933 | Capital contributions in 2014 (T1175, T2042, T2121, T2125)                                 |
| 9934 | Adjustments to business-use-of-home expenses (T1163, T1273)                                |
| 9935 | Allowance on eligible capital property (T1163, T1273, T2042, T2121, T2125)                 |
| 9936 | Capital cost allowance (T776, T1163, T1273, T2042, T2121, T2125)                           |
| 9937 | Mandatory inventory adjustment included – prior year (T1163, T1273, T2042)                 |
| 9938 | Optional inventory adjustment included – prior year (T1163, T1273, T2042)                  |
| 9940 | Other deductions (T1163, T1273)  |
| 9941 | Optional inventory adjustment – current year (T1163, T1273, T2042)                         |
| 9942 | Mandatory inventory adjustment – current year (T1163, T1273, T2042)                        |
| 9943 | Other expenses of the partner (T776, T2042, T2121, T2125)                                  |
| 9944 | Net income (loss) after adjustments (T1163, T1273)   |
| 9945 | Other expenses of the co-owner (T776)  |
| 9945 | Work-space-in-the-home expenses (T777)   |
| 9945 | Business use of home expenses (T2042, T2121, T2125)  |
| 9946 | Net income (loss) (T776, T1163, T1273, T2042, T2121, T2125)                                |
| 9947 | Recaptured capital cost allowance (T776)   |
| 9948 | Terminal loss (T776)   |
| 9949 | Total personal portion of expenses (T776)  |
| 9950 | Total commodity sales and program payments (T1163, T1273)                                  |
| 9953 | Private insurance premiums for allowable commodities (T1163, T1273)                        |
| 9959 | Gross farming income (T1163, T1273)  |
| 9960 | Total commodity purchases and repayment of program benefits (T1163, T1273)                 |
| 9968 | Expenses (T1163, T1273)  |
| 9969 | Net income (loss) before adjustments (T1163, T1273)  |
| 9973 | Artists' employment expenses (T777)  |
| 9974 | GST/HST rebate for partners received in the year (T776, T1163, T1273, T2042, T2121, T2125) |

## **Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments**

Form RC381 will be used by individuals who:

- earned employment income in Quebec and contribute to the QPP but resided outside of Quebec on December 31, 2014;
- earned employment income outside of Quebec and contributed to the CPP but resided in Quebec on December 31, 2014; or
- contributed to both the CPP and QPP

Currently, the Quebec Pension Plan (QPP) rate is used to calculate any CPP/QPP overpayments when an individual resides in Quebec (QC). Otherwise, for non-QC residents, the CPP rate is used.

Therefore, for all provinces of residence, the:

- CPP rate will be used to calculate CPP contributions and overpayments for employment and self-employment in all jurisdictions, other than QC;
- QPP rate will be used to calculate QPP contributions and overpayments for employment and self-employment in QC.

## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

### Example 1

A 50 year old taxpayer (resident in Quebec) contributed to both CPP and QPP. There is a T4 slip from Quebec (box 14 and box 26 = \$20,000) and a non-Quebec T4 (box 14 and box 26 = \$15,000). The net business income from line 27 of Schedule L on the provincial return for Quebec is \$23,000.

| Part 1 – CPP/QPP calculation   |                                   |   |      |
|--|-----------------------------------|---|------|
| Enter the number of months during which the CPP applies to you in 2014. (read the instruction sheet)   |                                   | <input type="text" value="12"/> A             |      |
| Enter the number of months during which the QPP applies to you in 2014. (read the instruction sheet)   |                                   | <input type="text" value="12"/> B             |      |
| Enter your yearly maximum CPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)             | CPP (maximum \$52,500)            | 52,500.00                                     | 1    |
| Enter your yearly maximum QPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)             | QPP (maximum \$52,500)            | 52,500.00                                     | 2    |
| <b>Total CPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is <b>other than Quebec</b> . If box 26 is blank, use box 14. |                                   | <input type="text" value="5549"/> 15,000.00   | 3    |
| <b>Total QPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is <b>Quebec</b> . If box 26 is blank, use box 14.            |                                   | <input type="text" value="5548"/> + 20,000.00 | 4    |
| Add lines 3 and 4.   | <b>Total pensionable earnings</b> | = 35,000.00                                   | 5    |
| <b>Canada Pension Plan</b>   |                                   |   |      |
| Enter the amount from line 3.  |                                   | 15,000.00                                     | 6    |
| Enter the amount from line 5.  | ÷                                 | 35,000.00                                     | 7    |
| Line 6 divided by line 7 (include 5 decimals after the period)   | =                                 | 0.42857                                       | 8    |
| Enter the amount from line 1.  | ×                                 | 52,500.00                                     | 9    |
| Multiply line 8 by line 9.   | =                                 | 22,500.00                                     | 10   |
| Enter the amount from line 1 or the amount from line 10, whichever is less.  |                                   | 22,500.00                                     | 11   |
| Enter the amount from line 3 or the amount from line 11, whichever is less.  |                                   |   | 12   |
| Enter the number from line 8 (include 5 decimals after the period).  |                                   | 0.42857                                       | 13   |
| Enter your maximum basic CPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)       | ×                                 | 3,500.00                                      | 14   |
| Multiply line 13 by line 14.   | =                                 | 1,500.00                                      | 15   |
| Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").   |                                   | = 13,500.00                                   | 16   |
| CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.  |                                   | 668.25  | 17   |
| Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.   |                                   | <input type="text" value="5034"/> 675.00      | • 18 |
| * If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.   |                                   |   |      |
| <b>Quebec Pension Plan</b>   |                                   |   |      |
| Enter the amount from line 2.  |                                   | 52,500.00                                     | 19   |
| Enter the amount from line 11.   | -                                 | 22,500.00                                     | 20   |
| Line 19 minus line 20  | =                                 | 30,000.00                                     | 21   |
| Enter the amount from line 4 or the amount from line 21, whichever is less.  |                                   |   | 22   |
| Enter your maximum basic QPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)       |                                   | 3,500.00                                      | 23   |
| Enter the amount from line 15.   | -                                 | 1,500.00                                      | 24   |
| Line 23 minus line 24  | =                                 | 2,000.00                                      | 25   |
| Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").   |                                   | = 18,000.00                                   | 26   |
| QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.175%.   |                                   | 931.50  | 27   |
| Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.   |                                   | <input type="text" value="5033"/> 941.00      | • 28 |

Continue on the next page. ➔

**Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)**

**Part 1 – CPP/QPP calculation (continued)**

**Line 308, and line 448 for residents of all provinces or territories except Quebec.**

|   |            |                            |                 |
|---|------------|----------------------------|-----------------|
| Enter the amount from line 18.  | 675 00     | 29                         |                 |
| Enter the amount from line 28.  | + 941 00   | 30                         |                 |
| Add lines 29 and 30. <b>Actual CPP/QPP contributions</b>                        | = 1,616 00 |                            | ▶ 1,616 00 31   |
|   |            |                            |                 |
| Enter the amount from line 17.  | 668 25     | 32                         |                 |
| Enter the amount from line 27.  | + 931 50   | 33                         |                 |
| Add lines 32 and 33. <b>CPP/QPP contributions based on pensionable earnings</b> | = 1,599 75 |                            | ▶ - 1,599 75 34 |
| Line 31 minus line 34 (if negative, enter "0")                                  |            | <b>CPP/QPP overpayment</b> | = 16 25 35      |

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.



## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

| Part 4 – Quebec residents – QPP contributions on self-employment and other earnings  |          |             |    |
|--|----------|-------------|----|
| Net business income *<br>(amount from line 21 of Revenu Quebec Form LE-35-V; if negative, enter "0")   | 371      | 23,000.00   | 1  |
| Income on which you wish to make optional contributions<br>(amount from line 22.1 of Revenu Quebec Form LE-35-V)   | 373 +    |             | 2  |
| Add lines 1 and 2.   | =        | 23,000.00   | 3  |
| <b>Canada Pension Plan</b>   |          |             |    |
| Enter the amount from line 18 of Part 1. Actual CPP contributions  |          | 675.00      | 4  |
| If the amount at line 35 of Part 1 is positive, complete lines 5 and 6.<br>Otherwise, enter "0" on line 7 and continue on line 8.                                    |          |             |    |
| Enter the amount from line 4 above.  | 675.00   |             | 5  |
| Enter the amount from line 17 of Part 1.   | - 668.25 |             | 6  |
| Line 5 minus line 6 (if negative, enter "0")   | = 6.75   |             | 7  |
| Line 4 minus line 7 (if negative, enter "0")   |          | 6.75        | 8  |
| Multiply the amount from line 8 by 20.202.   |          | 13,500.00   | 9  |
| <b>Quebec Pension Plan</b>   |          |             |    |
| Enter the amount from line 28 of Part 1. Actual QPP contributions  |          | 941.00      | 10 |
| If the amount at line 35 of Part 1 is positive, complete lines 11 and 12.<br>Otherwise, enter "0" on line 13 and continue on line 14.                                |          |             |    |
| Enter the amount from line 10 above.   | 941.00   |             | 11 |
| Enter the amount from line 27 of Part 1.   | - 931.50 |             | 12 |
| Line 11 minus line 12 (if negative, enter "0")   | = 9.50   |             | 13 |
| Line 10 minus line 13 (if negative, enter "0")   |          | 9.50        | 14 |
| Multiply the amount from line 14 by 19.3237.   |          | 18,000.00   | 15 |
| Add line 9 and line 15.  |          | 31,500.00   | 16 |
| Enter the amount from line 2 of Part 1. QPP pensionable earnings (maximum \$52,500)  |          | 52,500.00   | 17 |
| Enter the amount from line 23 of Part 1. Basic exemption (maximum \$3,500)   |          | - 3,500.00  | 18 |
| Line 17 minus line 18 (maximum \$49,000)   |          | = 49,000.00 | 19 |
| Enter the amount from line 16 above.   |          | - 31,500.00 | 20 |
| Line 19 minus line 20 (if negative, enter "0")   |          | = 17,500.00 | 21 |
| Enter the amount from line 3 or line 21, whichever is less.  |          | 17,500.00   | 22 |
| If the amount at line 5 of Part 1 is less than the amount at line 23 of Part 1, complete lines 23 to 26.<br>Otherwise, enter "0" on line 27 and continue on line 28. |          |             |    |
| Enter the result of line 23 of Part 1 minus line 5 of Part 1.  |          |             | 23 |
| Enter the amount from line 3 above   |          |             | 24 |
| Enter the amount from line 19 above.   | -        |             | 25 |
| Line 24 minus line 25 (if negative enter "0")  | =        |             | 26 |
| Line 23 minus line 26 (if negative, enter "0")   |          |             | 27 |
| Earnings subject to contributions: line 22 minus line 27 (if negative, enter "0")  |          | 17,500.00   | 28 |
| Multiply the amount from line 28 by 10.35%.  |          | 1,811.25    | 29 |
| Multiply the amount from line 35 of Part 1 (if positive only) by 2.  |          | - 32.50     | 30 |
| Line 29 minus line 30 (if negative, enter "0")   |          | = 1,778.75  | 31 |
| <b>Deduction and tax credit for QPP contributions on self-employment and other earnings:</b>   |          |             |    |
| Multiply the amount from line 31 by 50%.   |          | 889.38      | 32 |
| Enter the amount from line 32 on line 222 of your federal return and on line 310 of Schedule 1.  |          |             |    |

The entries to be made on the taxpayer's EFILE record would be as follows:

|                |                |                  |
|----------------|----------------|------------------|
| F101 = 35,000  | F162 = 70,000  | F135 = 23,000    |
| F5548 = 20,000 | F5549 = 15,000 |                  |
| F5033 = 941.00 | F5034 = 675.00 | F5031 = 1,616.00 |
| F371 = 23,000  | F222 = 889.38  | F5032 = 889.38   |

## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

### Example 2

A 45 year old taxpayer (resident in a province/territory other than Quebec) contributed to QPP only. He has a T4 slip from Quebec (box 14 and box 26 = \$48,000) and his pensionable net self-employment earnings are equal to \$10,000, (Gross = \$50,000).

| Part 1 – CPP/QPP calculation   |                            |                  |               |
|--|----------------------------|------------------|---------------|
| Enter the number of months during which the CPP applies to you in 2014. (read the instruction sheet)   |                            | 12               | A             |
| Enter the number of months during which the QPP applies to you in 2014. (read the instruction sheet)   |                            | 12               | B             |
| Enter your yearly maximum CPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)       | CPP (maximum \$52,500)     | 52,500.00        | 1             |
| Enter your yearly maximum QPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)       | QPP (maximum \$52,500)     | 52,500.00        | 2             |
| Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is other than Quebec. If box 26 is blank, use box 14.          |                            | 5549             | 1.00 3        |
| Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is Quebec. If box 26 is blank, use box 14.                     |                            | 5548 + 48,000.00 | 4             |
| Add lines 3 and 4.   | Total pensionable earnings | = 48,000.00      | 5             |
| <b>Canada Pension Plan</b>   |                            |                  |               |
| Enter the amount from line 3.  |                            | 0.00             | 6             |
| Enter the amount from line 5.  | ÷                          | 48,000.00        | 7             |
| Line 6 divided by line 7 (include 5 decimals after the period)   | =                          | 0                | 8             |
| Enter the amount from line 1.  | ×                          | 52,500.00        | 9             |
| Multiply line 8 by line 9.   | =                          | 0.00             | 10            |
| Enter the amount from line 1 or the amount from line 10, whichever is less.  |                            | 0.00             | 11            |
| Enter the amount from line 3 or the amount from line 11, whichever is less.  |                            | 0.00             | 12            |
| Enter the number from line 8 (include 5 decimals after the period).  |                            | 0                | 13            |
| Enter your maximum basic CPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500) | ×                          | 3,500.00         | 14            |
| Multiply line 13 by line 14.   | =                          | 0.00             | 15            |
| Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").   | =                          | 0.00             | 16            |
| CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.  |                            |                  | 17            |
| Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.   |                            | 5034             | 0.00 • 18     |
| * If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.   |                            |                  |               |
| <b>Quebec Pension Plan</b>   |                            |                  |               |
| Enter the amount from line 2.  |                            | 52,500.00        | 19            |
| Enter the amount from line 11.   | -                          | 0.00             | 20            |
| Line 19 minus line 20  | =                          | 52,500.00        | 21            |
| Enter the amount from line 4 or the amount from line 21, whichever is less.  |                            | 48,000.00        | 22            |
| Enter your maximum basic QPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500) |                            | 3,500.00         | 23            |
| Enter the amount from line 15.   | -                          | 0.00             | 24            |
| Line 23 minus line 24  | =                          | 3,500.00         | 25            |
| Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").   | =                          | 44,500.00        | 26            |
| QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.175%.   |                            | 2,302.88         | 27            |
| Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.   |                            | 5033             | 2,302.88 • 28 |

Continue on the next page. ➔

## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

### Part 1 – CPP/QPP calculation (continued)

Line 308, and line 448 for residents of all provinces or territories except Quebec.

|                                |                                     |            |    |             |
|--------------------------------|-------------------------------------|------------|----|-------------|
| Enter the amount from line 18. |                                     | 0 00       | 29 |             |
| Enter the amount from line 28. |                                     | + 2,302 88 | 30 |             |
| Add lines 29 and 30.           | <b>Actual CPP/QPP contributions</b> | = 2,302 88 | ▶  | 2,302 88 31 |

|  |  |            |    |               |
|--|--|------------|----|---------------|
| Enter the amount from line 17.                 |  | 0 00       | 32 |               |
| Enter the amount from line 27.                 |  | + 2,302 88 | 33 |               |
| Add lines 32 and 33.                           | <b>CPP/QPP contributions based on pensionable earnings</b> | = 2,302 88 | ▶  | - 2,302 88 34 |
| Line 31 minus line 34 (if negative, enter "0") | <b>CPP/QPP overpayment</b>                                 |            |    | = 0 00 35     |

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.



## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

| Part 3 – Residents of all provinces except Quebec – CPP contributions on self-employment and other earnings  |   |             |    |
|--|---|-------------|----|
| Pensionable net self-employment earnings*<br>(amounts from line 122 and lines 135 to 143 of your return)   |   | 10,000.00   | 1  |
| Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions<br>(attach Form CPT20)   | 373 +                                       |             | 2  |
| Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions,<br>line 12 of Form CPT20 (attach Form CPT20)                          | 399 +                                       |             | 3  |
| Add lines 1, 2, and 3.   | =   | 10,000.00   | 4  |
| <b>Canada Pension Plan</b>   |   |             |    |
| Enter the amount from line 18 of Part 1.   | Actual CPP contributions                    | 0.00        | 5  |
| If the amount at line 35 of Part 1 is positive, complete lines 6 and 7.<br>Otherwise, enter "0" on line 8 and continue on line 9.                                    |   |             |    |
| Enter the amount from line 5 above.  |   |             | 6  |
| Enter the amount from line 17 of Part 1.   | -   |             | 7  |
| Line 6 minus line 7 (if negative, enter "0")   | =   | 0.00        | 8  |
| Line 5 minus line 8 (if negative, enter "0")   | =   | 0.00        | 9  |
| Multiply the amount from line 9 by 20.202.   |   | 0.00        | 10 |
| <b>Quebec Pension Plan</b>   |   |             |    |
| Enter the amount from line 28 of Part 1.   | Actual QPP contributions                    | 2,302.88    | 11 |
| If the amount at line 35 of Part 1 is positive, complete lines 12 and 13.<br>Otherwise, enter "0" on line 14 and continue on line 15.                                |   |             |    |
| Enter the amount from line 11 above.   |   |             | 12 |
| Enter the amount from line 27 of Part 1.   | -   |             | 13 |
| Line 12 minus line 13 (if negative, enter "0")   | =   | 0.00        | 14 |
| Line 11 minus line 14 (if negative, enter "0")   | =   | 2,302.88    | 15 |
| Multiply the amount from line 15 by 19.3237.   |   | 44,500.00   | 16 |
| Add line 10 and line 16.   | =   | 44,500.00   | 17 |
| Enter the amount from line 1 of Part 1.  | CPP pensionable earnings (maximum \$52,500) | 52,500.00   | 18 |
| Enter the amount from line 14 of Part 1.   | Basic exemption (maximum \$3,500)           | - 3,500.00  | 19 |
| Line 18 minus line 19  | (maximum \$49,000)                          | = 49,000.00 | 20 |
| Enter the amount from line 17 above.   |   | - 44,500.00 | 21 |
| Line 20 minus line 21 (if negative, enter "0")   |   | = 4,500.00  | 22 |
| Enter the amount from line 4 or line 22, whichever is less.  |   | 4,500.00    | 23 |
| If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise,<br>enter "0" on line 28 and continue on line 29. |   |             |    |
| Enter the result of line 14 of Part 1 minus line 5 of Part 1.  |   |             | 24 |
| Enter the amount from line 4 above.  |   |             | 25 |
| Enter the amount from line 20 above.   | -   |             | 26 |
| Line 25 minus line 26 (if negative enter "0")  | =   |             | 27 |
| Line 24 minus line 27 (if negative, enter "0")   | =   | 0.00        | 28 |
| Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")  |   | = 4,500.00  | 29 |
| Multiply the amount from line 29 by 9.9%.  |   | 445.50      | 30 |
| Multiply the amount from line 35 of Part 1 (if positive only) by 2.  |   | - 0.00      | 31 |
| CPP contributions payable on self-employment and other earnings:<br>Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. ** |   | = 445.50    | 32 |
| <b>Deduction and tax credit for CPP contributions on self-employment and other earnings:</b>   |   |             |    |
| Multiply the amount from line 32 by 50%.   |   | 222.75      | 33 |
| Enter the amount from line 33 on line 222 of your return and on line 310 of Schedule 1.  |   |             |    |

The entries to be made on the taxpayer's EFILE record would be as follows:

|                                     |               |                  |                  |
|-------------------------------------|---------------|------------------|------------------|
| F101 = 48,000                       | F162 = 50,000 | F135 = 10,000    | F5548 = 48,000   |
| F5549 = 1 (for processing purposes) |               | F5033 = 2,302.88 | F5031 = 2,302.88 |
| F222 = 222.75                       | F310 = 222.75 | F421 = 445.50    |                  |

## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

### Example 3

A taxpayer (from any province/territory other than Quebec) is between 65 and 70 and contributed to both CPP and QPP. He elected (CPT30 election) in April to stop paying CPP contributions (commencing in May). There is a T4 slip from Quebec (box 14 and box 26 = \$25,000) and two non-Quebec T4s (box 14 and box 26 = \$45,000 and box 14 and box 26 = \$10,000). No self-employment income is reported.

| Part 1 – CPP/QPP calculation   |   |   |      |
|--|---|---|------|
| Enter the number of months during which the CPP applies to you in 2014. (read the instruction sheet)   |   | <input type="text" value="4"/> A              |      |
| Enter the number of months during which the QPP applies to you in 2014. (read the instruction sheet)   |   | <input type="text" value="12"/> B             |      |
| Enter your yearly maximum CPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)             | CPP (maximum \$52,500)                    | 17,500.00                                     | 1    |
| Enter your yearly maximum QPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)             | QPP (maximum \$52,500)                    | 52,500.00                                     | 2    |
| <b>Total CPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is <b>other than Quebec</b> . If box 26 is blank, use box 14. |   | <input type="text" value="5549"/> 27,500.00   | 3    |
| <b>Total QPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is <b>Quebec</b> . If box 26 is blank, use box 14.            |   | <input type="text" value="5548"/> + 25,000.00 | 4    |
| Add lines 3 and 4.   | <b>Total pensionable earnings</b>         | = 52,500.00                                   | 5    |
| <b>Canada Pension Plan</b>   |   |   |      |
| Enter the amount from line 3.  |   | 27,500.00                                     | 6    |
| Enter the amount from line 5.  |   | = 52,500.00                                   | 7    |
| Line 6 divided by line 7 (include 5 decimals after the period)   |   | = 0.52381                                     | 8    |
| Enter the amount from line 1.  |   | × 17,500.00                                   | 9    |
| Multiply line 8 by line 9.   |   | = 9,166.68                                    | 10   |
| Enter the amount from line 1 or the amount from line 10, whichever is less.  |   | 9,166.68                                      | 11   |
| Enter the amount from line 3 or the amount from line 11, whichever is less.  |   |   | 12   |
| Enter the number from line 8 (include 5 decimals after the period).  |   | 0.52381                                       | 13   |
| Enter your maximum basic CPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500)       |   | × 1,166.67                                    | 14   |
| Multiply line 13 by line 14.   | <b>Basic exemption for CPP purposes *</b> | = 611.11                                      | 15   |
| Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").   |   | = 8,555.57                                    | 16   |
| CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.  |   | 423.50  | 17   |
| Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.   |   | <input type="text" value="5034"/> 470.00      | • 18 |
| * If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.   |   |   |      |
| <b>Quebec Pension Plan</b>   |   |   |      |
| Enter the amount from line 2.  |   | 52,500.00                                     | 19   |
| Enter the amount from line 11.   |   | – 9,166.68                                    | 20   |
| Line 19 minus line 20  |   | = 43,333.32                                   | 21   |
| Enter the amount from line 4 or the amount from line 21, whichever is less.  |   | 25,000.00                                     | 22   |
| Enter your maximum basic QPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500)       |   | – 3,500.00                                    | 23   |
| Enter the amount from line 15.   |   | – 611.11                                      | 24   |
| Line 23 minus line 24  | <b>Basic exemption for QPP purposes</b>   | = 2,888.89                                    | 25   |
| Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").   |   | = 22,111.11                                   | 26   |
| QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.175%.   |   | 1,144.25                                      | 27   |
| Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.   |   | <input type="text" value="5033"/> 1,112.63    | • 28 |

Continue on the next page. ➔

**Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)**

**Part 1 – CPP/QPP calculation (continued)**

**Line 308, and line 448 for residents of all provinces or territories except Quebec.**

|  |        |                            |                 |
|--|--------|----------------------------|-----------------|
| Enter the amount from line 18.                 | 470 00 | 29                         |                 |
| Enter the amount from line 28.                 | +      | 1,112 63                   | 30              |
| Add lines 29 and 30.                           | =      | 1,582 63                   | ▶ 1,582 63 31   |
| <hr/>  |        |                            |                 |
| Enter the amount from line 17.                 | 423 50 | 32                         |                 |
| Enter the amount from line 27.                 | +      | 1,144 25                   | 33              |
| Add lines 32 and 33.                           | =      | 1,567 75                   | ▶ – 1,567 75 34 |
| Line 31 minus line 34 (if negative, enter "0") |        | <b>CPP/QPP overpayment</b> | = 14 88 35      |

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

The entries to be made on the taxpayer's EFILE record would be as follows:

|                  |                  |
|------------------|------------------|
| F101 = 80,000    | F5548 = 25,000   |
| F5549 = 27,500   |                  |
| F5031 = 1,567.75 | F5033 = 1,112.63 |
| F5034 = 470.00   | F448 = 14.88     |



## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

### Example 4

A taxpayer (resident in a province/territory other than Quebec) turned 70 in September and contributed to both CPP and QPP. He did not elect to stop paying CPP contributions previously. There is a T4 slip from Quebec (box 14 and box 26 = \$40,000) and a non-Quebec T4 (box 14 and box 26 = \$30,000). No self-employment income is reported.

| Part 1 – CPP/QPP calculation   |                            |   |    |
|--|----------------------------|---|----|
| Enter the number of months during which the CPP applies to you in 2014. (read the instruction sheet)   |                            | <input type="text" value="9"/> A              |    |
| Enter the number of months during which the QPP applies to you in 2014. (read the instruction sheet)   |                            | <input type="text" value="12"/> B             |    |
| Enter your yearly maximum CPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)       | CPP (maximum \$52,500)     | 39,375.00                                     | 1  |
| Enter your yearly maximum QPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)       | QPP (maximum \$52,500)     | 52,500.00                                     | 2  |
| Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is other than Quebec. If box 26 is blank, use box 14.          |                            | <input type="text" value="5549"/> 30,000.00   | 3  |
| Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is Quebec. If box 26 is blank, use box 14.                     |                            | <input type="text" value="5548"/> + 40,000.00 | 4  |
| Add lines 3 and 4.   | Total pensionable earnings | = 70,000.00                                   | 5  |
| <b>Canada Pension Plan</b>   |                            |   |    |
| Enter the amount from line 3.  |                            | 30,000.00                                     | 6  |
| Enter the amount from line 5.  | ÷                          | 70,000.00                                     | 7  |
| Line 6 divided by line 7 (include 5 decimals after the period)   | =                          | 0.42857                                       | 8  |
| Enter the amount from line 1.  | ×                          | 39,375.00                                     | 9  |
| Multiply line 8 by line 9.   | =                          | 16,874.94                                     | 10 |
| Enter the amount from line 1 or the amount from line 10, whichever is less.  |                            | 16,874.94                                     | 11 |
| Enter the amount from line 3 or the amount from line 11, whichever is less.  |                            | 16,874.94                                     | 12 |
| Enter the number from line 8 (include 5 decimals after the period).  |                            | 0.42857                                       | 13 |
| Enter your maximum basic CPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500) | ×                          | 2,625.00                                      | 14 |
| Multiply line 13 by line 14.   | =                          | 1,125.00                                      | 15 |
| Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").   |                            | = 15,749.94                                   | 16 |
| CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.  |                            | 779.62  | 17 |
| Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.   |                            | <input type="text" value="5034"/> 800.81      | 18 |
| * If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.   |                            |   |    |
| <b>Quebec Pension Plan</b>   |                            |   |    |
| Enter the amount from line 2.  |                            | 52,500.00                                     | 19 |
| Enter the amount from line 11.   | –                          | 16,874.94                                     | 20 |
| Line 19 minus line 20  | =                          | 35,625.06                                     | 21 |
| Enter the amount from line 4 or the amount from line 21, whichever is less.  |                            | 35,625.06                                     | 22 |
| Enter your maximum basic QPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500) | –                          | 3,500.00                                      | 23 |
| Enter the amount from line 15.   | –                          | 1,125.00                                      | 24 |
| Line 23 minus line 24  | =                          | 2,375.00                                      | 25 |
| Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").   |                            | = 33,250.06                                   | 26 |
| QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.175%.   |                            | 1,720.69                                      | 27 |
| Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.   |                            | <input type="text" value="5033"/> 1,720.69    | 28 |

Continue on the next page. ➔

**Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)**

**Part 1 – CPP/QPP calculation (continued)**

**Line 308, and line 448 for residents of all provinces or territories except Quebec.**

|   |            |                            |                 |
|---|------------|----------------------------|-----------------|
| Enter the amount from line 18.  | 800 81     | 29                         |                 |
| Enter the amount from line 28.  | + 1,720 69 | 30                         |                 |
| Add lines 29 and 30. <b>Actual CPP/QPP contributions</b>                        | = 2,521 50 |                            | ▶ 2,521 50 31   |
|   |            |                            |                 |
| Enter the amount from line 17.  | 779 62     | 32                         |                 |
| Enter the amount from line 27.  | + 1,720 69 | 33                         |                 |
| Add lines 32 and 33. <b>CPP/QPP contributions based on pensionable earnings</b> | = 2,500 31 |                            | ▶ - 2,500 31 34 |
| Line 31 minus line 34 (if negative, enter "0")                                  |            | <b>CPP/QPP overpayment</b> | = 21 19 35      |

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

The entries to be made on the taxpayer's EFILE record would be as follows:

- F101 = 70,000
- F5548 = 40,000
- F5549 = 30,000
- F5033 = 1,720.69
- F5034 = 800.81
- F5031 = 2,500.31
- F448 = 21.19

## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

### Example 5

A 63 year old taxpayer (resident of Quebec) who contributed to CPP only during the year, died in October. There is a non-Quebec T4 slip (box 14 and box 26 = \$47,000) and no self-employment income is reported.

| Part 1 – CPP/QPP calculation   |                                   |                |    |
|--|-----------------------------------|----------------|----|
| Enter the number of months during which the CPP applies to you in 2014. (read the instruction sheet)   |                                   | 10             | A  |
| Enter the number of months during which the QPP applies to you in 2014. (read the instruction sheet)   |                                   | 10             | B  |
| Enter your yearly maximum CPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)       | CPP (maximum \$52,500)            | 43,750.00      | 1  |
| Enter your yearly maximum QPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)       | QPP (maximum \$52,500)            | 43,750.00      | 2  |
| <b>Total CPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is other than Quebec. If box 26 is blank, use box 14.   |                                   | 5549 43,750.00 | 3  |
| <b>Total QPP pensionable earnings.</b> Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is Quebec. If box 26 is blank, use box 14.              |                                   | 5548 + 0.00    | 4  |
| Add lines 3 and 4.   | <b>Total pensionable earnings</b> | = 43,750.00    | 5  |
| <b>Canada Pension Plan</b>   |                                   |                |    |
| Enter the amount from line 3.  |                                   | 43,750.00      | 6  |
| Enter the amount from line 5.  | ÷                                 | 43,750.00      | 7  |
| Line 6 divided by line 7 (include 5 decimals after the period)   | =                                 | 1              | 8  |
| Enter the amount from line 1.  | ×                                 | 43,750.00      | 9  |
| Multiply line 8 by line 9.   | =                                 | 43,750.00      | 10 |
| Enter the amount from line 1 or the amount from line 10, whichever is less.  |                                   | 43,750.00      | 11 |
| Enter the amount from line 3 or the amount from line 11, whichever is less.  |                                   | 43,750.00      | 12 |
| Enter the number from line 8 (include 5 decimals after the period).  |                                   | 1              | 13 |
| Enter your maximum basic CPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500) | ×                                 | 2,916.67       | 14 |
| Multiply line 13 by line 14.   | =                                 | 2,916.67       | 15 |
| Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").   | =                                 | 40,833.33      | 16 |
| CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.  |                                   | 2,021.25       | 17 |
| Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.   |                                   | 5034 2,153.25  | 18 |
| * If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.   |                                   |                |    |
| <b>Quebec Pension Plan</b>   |                                   |                |    |
| Enter the amount from line 2.  |                                   | 43,750.00      | 19 |
| Enter the amount from line 11.   | -                                 | 43,750.00      | 20 |
| Line 19 minus line 20  | =                                 | 0.00           | 21 |
| Enter the amount from line 4 or the amount from line 21, whichever is less.  |                                   | 0.00           | 22 |
| Enter your maximum basic QPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500) |                                   | 2,916.67       | 23 |
| Enter the amount from line 15.   | -                                 | 2,916.67       | 24 |
| Line 23 minus line 24  | =                                 | 0.00           | 25 |
| Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").   | =                                 | 0.00           | 26 |
| QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.175%.   |                                   | 0.00           | 27 |
| Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.   |                                   | 5033 0.00      | 28 |

Continue on the next page. →



**Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)**

**Part 1 – CPP/QPP calculation (continued)**

**Line 308, and line 448 for residents of all provinces or territories except Quebec.**

|                                |                                     |            |    |             |
|--------------------------------|-------------------------------------|------------|----|-------------|
| Enter the amount from line 18. |                                     | 2,153 25   | 29 |             |
| Enter the amount from line 28. |                                     | + 0 00     | 30 |             |
| Add lines 29 and 30.           | <b>Actual CPP/QPP contributions</b> | = 2,153 25 | ▶  | 2,153 25 31 |

  

|  |  |            |    |               |
|--|--|------------|----|---------------|
| Enter the amount from line 17.                 |  | 2,021 25   | 32 |               |
| Enter the amount from line 27.                 |  | + 0 00     | 33 |               |
| Add lines 32 and 33.                           | <b>CPP/QPP contributions based on pensionable earnings</b> | = 2,021 25 | ▶  | - 2,021 25 34 |
| Line 31 minus line 34 (if negative, enter "0") | <b>CPP/QPP overpayment</b>                                 | =          |    | 132 00 35     |

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

The entries to be made on the taxpayer's EFILE record would be as follows:

- F101 = 47,000
- F5549 = 43,750
- F5034 = 2,153.25
- F5031 = 2,021.25

## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

### Example 6

A 62 year old taxpayer (from a province/territory other than Quebec) contributed to both CPP and QPP. She has a T4 slip from Quebec (box 14 and 26 = \$15,000) and three non-Quebec T4s (box 14 and 26 = \$20,000; box 14 and 16 = \$4,000; and box 14 and 26 = \$2,000). No self-employment income is reported. She has elected to pay additional CPP contributions on her underdeducted employment earnings.

### CPT20

| Earnings on which you elect to pay additional CPP contributions   |                    |                      |             |
|---|--------------------|----------------------|-------------|
| Employment earnings shown on T4 slips (from the chart on the next page)   |                    |                      | 41,000.00   |
| Other employment earnings (from the chart on the next page)   |                    | 2                    |             |
| Tax-exempt self-employment earnings as an Indian on a reserve (give details on the next page)   | +                  | 3                    |             |
| Add lines 2 and 3.  | =                  |                      | + 0.00      |
| Add lines 1 and 4.  | (maximum \$52,500) |                      | = 41,000.00 |
| Enter the amount from line 4 of Part 3 of Schedule 8 or line 14 of Part 1 of Form RC381, whichever applies, or the amount from line 1 above, whichever is less.   |                    |                      | - 3,500.00  |
| Line 5 minus line 6 (if negative, enter "0")  |                    |                      | = 37,500.00 |
| Total CPP contributions deducted (from the chart on the next page)  | 841.50             | Divided by 0.0495 =  | - 17,000.00 |
| Total Quebec Pension Plan contributions deducted (from the chart on the next page)  | 595.13             | Divided by 0.05175 = | - 11,500.00 |
| <b>Earnings on which you can elect to pay additional CPP contributions:</b><br>Line 7 minus line 8 and minus line 9 (if negative, enter "0")  |                    |                      | = 9,000.00  |
| Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions.<br>Enter an amount that is not more than the amount on line 4 or line 10, whichever is less.<br>Enter the amount from line 11 on <b>line 373</b> of Schedule 8 or on <b>line 373</b> in Part 3 of Form RC381, whichever applies.   |                    |                      | - 0.00      |
| Line 10 minus line 11. If you are electing to pay additional CPP contributions on employment earnings shown on T4 slips, the amount on line 12 may already be included on <b>line 5549</b> of Schedule 8 or on <b>line 16 or 26</b> in Part 1 of Form RC381, whichever applies. Enter the amount from line 12 on <b>line 399</b> in Part 5 of Schedule 8 or <b>line 399</b> in Part 3 of Form RC381, whichever applies. |                    |                      | = 9,000.00  |



## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

| Part 1 – CPP/QPP calculation   |                                   |   |      |
|--|-----------------------------------|---|------|
| Enter the number of months during which the CPP applies to you in 2014. (read the instruction sheet)   |                                   | <input type="text" value="12"/> A             |      |
| Enter the number of months during which the QPP applies to you in 2014. (read the instruction sheet)   |                                   | <input type="text" value="12"/> B             |      |
| Enter your yearly maximum CPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above)       | CPP (maximum \$52,500)            | 52,500.00                                     | 1    |
| Enter your yearly maximum QPP pensionable earnings.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above)       | QPP (maximum \$52,500)            | 52,500.00                                     | 2    |
| Total CPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is other than Quebec. If box 26 is blank, use box 14.          |                                   | <input type="text" value="5549"/> 26,000.00   | 3    |
| Total QPP pensionable earnings. Enter the total of box 26 of all your T4 slips (maximum \$52,500 per slip) where the province of employment is Quebec. If box 26 is blank, use box 14.                     |                                   | <input type="text" value="5548"/> + 15,000.00 | 4    |
| Add lines 3 and 4.   | Total pensionable earnings        | = 41,000.00                                   | 5    |
| <b>Canada Pension Plan</b>   |                                   |   |      |
| Enter the amount from line 3.  |                                   | 26,000.00                                     | 6    |
| Enter the amount from line 5.  | ÷                                 | 41,000.00                                     | 7    |
| Line 6 divided by line 7 (include 5 decimals after the period)   | =                                 | 0.63415                                       | 8    |
| Enter the amount from line 1.  | ×                                 | 52,500.00                                     | 9    |
| Multiply line 8 by line 9.   | =                                 | 33,292.88                                     | 10   |
| Enter the amount from line 1 or the amount from line 10, whichever is less.  |                                   | 33,292.88                                     | 11   |
| Enter the amount from line 3 or the amount from line 11, whichever is less.  |                                   | 26,000.00                                     | 12   |
| Enter the number from line 8 (include 5 decimals after the period).  |                                   | 0.63415                                       | 13   |
| Enter your maximum basic CPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box A above) (maximum \$3,500) | ×                                 | 3,500.00                                      | 14   |
| Multiply line 13 by line 14.   | =                                 | 2,219.53                                      | 15   |
| Earnings subject to CPP contributions: Line 12 minus line 15 (if negative, enter "0").   | =                                 | 23,780.47                                     | 16   |
| CPP contributions on CPP pensionable earnings: Multiply the amount from line 16 by 4.95%.  |                                   | 1,177.13                                      | 17   |
| Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.   | <input type="text" value="5034"/> | 841.50  | • 18 |
| * If you started receiving CPP retirement benefits in 2014, your basic exemption may be prorated by the CRA.   |                                   |   |      |
| <b>Quebec Pension Plan</b>   |                                   |   |      |
| Enter the amount from line 2.  |                                   | 52,500.00                                     | 19   |
| Enter the amount from line 11.   | –                                 | 33,292.88                                     | 20   |
| Line 19 minus line 20  | =                                 | 19,207.12                                     | 21   |
| Enter the amount from line 4 or the amount from line 21, whichever is less.  |                                   | 15,000.00                                     | 22   |
| Enter your maximum basic QPP exemption.<br>(see the monthly proration table on the instruction sheet to find the amount that corresponds to the number of months entered in box B above) (maximum \$3,500) |                                   | 3,500.00                                      | 23   |
| Enter the amount from line 15.   | –                                 | 2,219.53                                      | 24   |
| Line 23 minus line 24  | =                                 | 1,280.47                                      | 25   |
| Earnings subject to QPP contributions: Line 22 minus line 25 (if negative, enter "0").   | =                                 | 13,719.53                                     | 26   |
| QPP contributions on pensionable QPP earnings: Multiply the amount from line 26 by 5.175%.   |                                   | 709.99  | 27   |
| Actual QPP contributions: Enter the total QPP contributions deducted from box 17 of all your T4 slips.   | <input type="text" value="5033"/> | 595.13  | • 28 |

Continue on the next page. ➔

**Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)**

**Part 1 – CPP/QPP calculation (continued)**

**Line 308, and line 448 for residents of all provinces or territories except Quebec.**

|   |          |          |                 |
|---|----------|----------|-----------------|
| Enter the amount from line 18.  | 841 50   | 29       |                 |
| Enter the amount from line 28.  | +        | 595 13   | 30              |
| Add lines 29 and 30. <b>Actual CPP/QPP contributions</b>                        | =        | 1,436 63 | ▶ 1,436 63 31   |
|   |          |          |                 |
| Enter the amount from line 17.  | 1,177 13 | 32       |                 |
| Enter the amount from line 27.  | +        | 709 99   | 33              |
| Add lines 32 and 33. <b>CPP/QPP contributions based on pensionable earnings</b> | =        | 1,887 12 | ▶ – 1,887 12 34 |
| Line 31 minus line 34 (if negative, enter "0") <b>CPP/QPP overpayment</b>       |          |          | = 0 00 35       |

If you are **self-employed** and/or you are **electing to pay additional** CPP/QPP contributions on other earnings, enter the amount from line 31 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. Then continue with Part 3 or Part 4, whichever applies.

Otherwise, enter the amount from line 31 or 34, whichever is **less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of Form 428. If the amount from line 35 is **negative**, you may be able to make additional CPP contributions; see "Making additional CPP contributions" on page 39 of the *General Income Tax and Benefit Guide*, except if you are a resident of Quebec. If the amount from line 35 is **positive**, enter it on **line 448** of your return, except if you are a resident of Quebec. If you are a resident of Quebec, see line 452 in your Quebec provincial income tax guide.

## Appendix H: Inter-provincial calculation for CPP and QPP contributions and overpayments (continued)

| Part 3 – Residents of all provinces except Quebec – CPP contributions on self-employment and other earnings  |   |             |    |
|--|---|-------------|----|
| Pensionable net self-employment earnings*<br>(amounts from line 122 and lines 135 to 143 of your return)   |   |             | 1  |
| Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions<br>(attach Form CPT20)   | 373 +                                       |             | 2  |
| Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions,<br>line 12 of Form CPT20 (attach Form CPT20)                          | 399 +                                       | 9,000.00    | 3  |
| Add lines 1, 2, and 3.   | =   | 9,000.00    | 4  |
| <b>Canada Pension Plan</b>   |   |             |    |
| Enter the amount from line 18 of Part 1.   | Actual CPP contributions                    | 841.50      | 5  |
| If the amount at line 35 of Part 1 is positive, complete lines 6 and 7.<br>Otherwise, enter "0" on line 8 and continue on line 9.                                    |   |             |    |
| Enter the amount from line 5 above.  |   |             | 6  |
| Enter the amount from line 17 of Part 1.   | -   |             | 7  |
| Line 6 minus line 7 (if negative, enter "0")   | =   | 0.00        | 8  |
| Line 5 minus line 8 (if negative, enter "0")   | =   | 841.50      | 9  |
| Multiply the amount from line 9 by 20.202.   |   | 17,000.00   | 10 |
| <b>Quebec Pension Plan</b>   |   |             |    |
| Enter the amount from line 28 of Part 1.   | Actual QPP contributions                    | 595.13      | 11 |
| If the amount at line 35 of Part 1 is positive, complete lines 12 and 13.<br>Otherwise, enter "0" on line 14 and continue on line 15.                                |   |             |    |
| Enter the amount from line 11 above.   |   |             | 12 |
| Enter the amount from line 27 of Part 1.   | -   |             | 13 |
| Line 12 minus line 13 (if negative, enter "0")   | =   | 0.00        | 14 |
| Line 11 minus line 14 (if negative, enter "0")   | =   | 595.13      | 15 |
| Multiply the amount from line 15 by 19.3237.   |   | 11,500.00   | 16 |
| Add line 10 and line 16.   |   | 28,500.00   | 17 |
| Enter the amount from line 1 of Part 1.  | CPP pensionable earnings (maximum \$52,500) | 52,500.00   | 18 |
| Enter the amount from line 14 of Part 1.   | Basic exemption (maximum \$3,500)           | - 3,500.00  | 19 |
| Line 18 minus line 19  | (maximum \$49,000)                          | = 49,000.00 | 20 |
| Enter the amount from line 17 above.   |   | - 28,500.00 | 21 |
| Line 20 minus line 21 (if negative, enter "0")   |   | = 20,500.00 | 22 |
| Enter the amount from line 4 or line 22, whichever is less.  |   | 9,000.00    | 23 |
| If the amount at line 5 of Part 1 is less than the amount at line 14 of Part 1, complete lines 24 to 27. Otherwise,<br>enter "0" on line 28 and continue on line 29. |   |             |    |
| Enter the result of line 14 of Part 1 minus line 5 of Part 1.  |   |             | 24 |
| Enter the amount from line 4 above.  |   |             | 25 |
| Enter the amount from line 20 above.   | -   |             | 26 |
| Line 25 minus line 26 (if negative enter "0")  | =   | -           | 27 |
| Line 24 minus line 27 (if negative, enter "0")   | =   | 0.00        | 28 |
| Earnings subject to contributions: line 23 minus line 28 (if negative, enter "0")  |   | = 9,000.00  | 29 |
| Multiply the amount from line 29 by 9.9%.  |   | 891.00      | 30 |
| Multiply the amount from line 35 of Part 1 (if positive only) by 2.  |   | - 0.00      | 31 |
| CPP contributions payable on self-employment and other earnings:<br>Line 30 minus line 31 (if negative, enter "0"). Enter this amount on line 421 of your return. ** |   | = 891.00    | 32 |
| <b>Deduction and tax credit for CPP contributions on self-employment and other earnings:</b>   |   |             |    |
| Multiply the amount from line 32 by 50%.   |   | 445.50      | 33 |
| Enter the amount from line 33 on line 222 of your return and on line 310 of Schedule 1.  |   |             |    |

The entries to be made on the taxpayer's EFILE record would be as follows:

|                  |                |                |
|------------------|----------------|----------------|
| F101 = 41,000    | F5548 = 15,000 | F5549 = 26,000 |
| F5031 = 1,436.63 | F5033 = 595.13 | F5034 = 841.50 |
| F399 = 9,000     | F222 = 445.50  | F310 = 445.50  |
| F421 = 891.00    |                |                |

## **Appendix I: Election details working beneficiaries with pensionable employment earnings**

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

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

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

### **Example 1**

The election effective date on record is April 2013. The taxpayer files 2013 T1 return with CPP contributions.

The CPP contribution will be calculated from January to March only. The proration factor of 3/12 will be used.

For future years and elections made in December, the effective date will be January of the subsequent year. The taxpayer may also revoke in this subsequent year, meaning the system will have to use both election and revocation effective dates.

### **Example 2**

The election effective date on record is January 2014, meaning election was made December 2013. Therefore, a revocation can be made in 2014. The revocation effective date on record is June 2014.

The CPP contributions will be calculated for June to December. The proration factor of 7/12 will be used.

### **Example 3**

The 68 year old taxpayer works in and out of Quebec. He is in receipt of CPP retirement benefits and has a CPT30 election on record with an effective date of April 2013.

The taxpayer files 2013 T1 return with CPP and QPP contributions indicated on new Form RC381.

The system will calculate QPP contributions based on the QPP pensionable earnings in field 5548, for the entire year.

The CPP contributions will be calculated for January to March only. The proration factor of 3/12 will be used by the system.

**Appendix I: Election details working beneficiaries with pensionable employment earnings  
(continued)**

**Example 4**

There is a relevant revocation effective date on record as April 2013. The taxpayer files a 2013 T1 return with CPP contributions.

The CPP contributions will be calculated for April to December. The proration factor of 9/12 will be used by the system.

## **Appendix J: Calculation of field 5230, spouse's or common-law partner's capital gain from mortgage foreclosures and conditional sales repossessions**

Supporting field 5230 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 working income tax benefit, and the low income tax reduction for the provinces of Newfoundland and Labrador, Prince Edward Island, Nova Scotia, and New Brunswick.

**The amount at field 5230 is calculated as follows:**

If there is no amount at field 127, field 5230 is equal to "0."

If there is an amount at field 127, the following rules apply:

1. If field 124 and field 155 are both less than or equal to zero, field 5230 is equal to "0."
2. If field 124 is less than or equal to zero but field 155 is greater than zero, compare the taxable portion of the amount at field 155 with the amount at field 127.
  - (a) If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of field 155.
  - (b) If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.
3. If field 124 is greater than zero but field 155 is less than or equal to zero, compare the taxable portion of the amount at field 124 with the amount at field 127.
  - (a) If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of field 124.
  - (b) If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.
4. If field 124 and field 155 are both greater than zero, compare the taxable portion of the total of the amounts reported at these fields with the amount at field 127.
  - (a) If the taxable portion is less than field 127, field 5230 is equal to the taxable portion of the amounts at fields 124 and 155.
  - (b) If the taxable portion is greater than or equal to field 127, field 5230 is equal to the amount at field 127.



## **Appendix J: Calculation of field 5230, spouse's or common-law partner's capital gain from mortgage foreclosures and conditional Sales repossessions (continued)**

### **Example 1 – Situation described in point 1 above**

Field 124 and field 155 of the spouse's or common-law partner's Schedule 3, are both less than or equal to zero.

Fields from the spouse's or common-law partner's capital gains calculation:

Field 124 is a loss of (\$2,000)

Field 155 is nil

Field 127 is nil

In this situation, there would be no entry for **field 5230** on the **taxpayer's** return.

### **Example 2(a) – Situation described in point 2(a) above**

Field 124 of the spouse's or common-law partner's Schedule 3, is **less** than or equal to zero, but field 155 is greater than zero.

Fields from the spouse's or common-law partner's capital gains calculation:

Field 124 is a loss of (\$1,000)

Field 155 is a gain of \$3,000

Field 132 is a gain of \$5,000

Field 127 is \$3,500

The taxable portion of field 155 is \$1,500 ( $\$3,000 \times 50\%$ ). The lesser of the taxable capital gain at field 155 and the amount at field 127 is \$1,500.

In this situation, \$1,500 is to be entered at **field 5230** of the **taxpayer's** return.

### **Example 2(b) – Situation described in point 2(b) above**

Field 124 of the spouse's or common-law partner's Schedule 3, is **less** than or equal to zero, but field 155 is greater than zero.

Fields from the spouse's or common-law partner's capital gains calculation:

Field 124 is a loss of (\$1,000)

Field 155 is a gain of \$5,000

Field 132 is a loss of (\$2,000)

Field 127 is \$1,000

The taxable portion of field 155 is \$2,500 ( $\$5,000 \times 50\%$ ). The lesser of the taxable capital gain at field 155 and the amount at field 127 is \$1,000.

In this situation, \$1,000 is to be entered at **field 5230** of the **taxpayer's** return.

**Appendix J: Calculation of field 5230, spouse or common-law Partner's capital gain from mortgage foreclosures and conditional sales repossessions (continued)**

**Example 3(a) – Situation described in point 3(a) above**

Field 124 of the spouse's or common-law partner's Schedule 3, is greater than zero, but field 155 is less than or equal to zero.

Fields from the spouse's or common-law partner's capital gains calculation:

Field 124 is a gain of \$4,000

Field 155 is a loss of (\$3,000)

Field 107 is a gain of \$5,000

Field 127 is \$3,000

The taxable portion of field 124 is \$2,000 ( $\$4,000 \times 50\%$ ). The lesser of the taxable capital gain in field 124 and the amount at field 127 is \$2,000.

In this situation, \$2,000 is to be entered at **field 5230** of the **taxpayer's** return.

**Example 3(b) – Situation described in point 3(b) above**

Field 124 of the spouse's or common-law partner's Schedule 3, is greater than zero, but field 155 is less than or equal to zero.

Fields from the spouse's or common-law partner's capital gains calculation:

Field 124 is a gain of \$30,000

Field 155 is a loss of (\$10,000)

Field 132 is a gain of \$5,000

Field 127 is \$12,500

The taxable portion of field 124 is \$15,000 ( $\$30,000 \times 50\%$ ). The lesser of the taxable capital gain at field 124 and the amount in field 127 is \$12,500.

In this situation, \$12,500 is to be entered at **field 5230** of the **taxpayer's** return.



**Appendix J: Calculation of field 5230, spouse's or common-law partner's capital gain from mortgage foreclosures and conditional sales repossessions (continued)**

**Example 4(a) – Situation described in point 4(a) above**

Field 124 and field 155 of the spouse's or common-law partner's Schedule 3 are **both greater** than zero.

Fields from the spouse's or common-law partner's capital gains calculation:

Field 124 is a gain of \$3,000

Field 155 is a gain of \$200

Field 107 is a gain of \$5,000

Field 127 is \$4,100

The taxable portion of field 124 and field 155 is \$1,600 ( $\$3,200 \times 50\%$ ). The lesser of the taxable capital gain in field 124 plus field 155 and the amount in field 127 is \$1,600.

In this situation, \$1,600 is to be entered at **field 5230** of the **taxpayer's** return.

**Example 4(b) – Situation described in point 4(b) above**

Field 124 and field 155 of the spouse's or common-law partner's Schedule 3 are **both greater** than zero.

Fields from the spouse's or common-law partner's capital gains calculation:

Field 124 is a gain of \$35,000

Field 155 is a gain of \$15,000

Field 132 is a loss of (\$10,000)

Field 127 is \$20,000

The taxable portion of field 124 and field 155 is \$25,000 ( $\$50,000 \times 50\%$ ). The lesser of the taxable capital gain at field 124 plus field 155 and the amount at field 127 is \$20,000.

In this situation, \$20,000 is to be entered at **field 5230** of the **taxpayer's** return.

## Appendix K: Calculation of net self-employment income-loss adjustment amount at field 5532 for the working income tax benefit (WITB) and refundable medical expense supplement purposes

Supporting field 5532 is an adjustment field to be used when an individual has more than one business reported at one of the self-employment fields (135, 137, 139, 141, or 143) and reports income from one, and a loss from another.

As the individual's 'working income' used in the calculation of WITB and the refundable medical expense supplement should only include the net income (not loss) from each business, field 5532 is to be updated to equal the amount required to negate the loss. Otherwise, the T1 system will only use the amount entered at the self-employment field to calculate the allowable credit at fields 452 and 453.

**Note:** For married or common-law couples, if Spouse A is claiming the WITB for both partners, as his/her working income is higher, field 5532 should still be updated on Spouse B's return if applicable.

### Example 1

Sally operates Business A with a net income of \$5,000 and Business B with a net loss of \$3,000. field 135 will be a net income of \$2,000. ( $\$5,000 - \$3,000$ )

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

$\$5,000$  (Line 5) –  $\$2,000$  (field 135) =  $\$3,000$ .  
Therefore **\$3,000** is to be entered at **field 5532**.

### Example 2

Doug operates Business A with a net income of \$5,000 and Business B with a net loss of \$8,000. Field 135 will be a net loss of \$3,000. ( $\$5,000 - \$8,000$ )

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) –  $\$0$  (the loss at field 135 is **not** used in the calculation) =  $\$5,000$ .  
Therefore **\$5,000** is to be entered at **field 5532**.

**Appendix K: Calculation of net self-employment income-loss adjustment amount at field 5532 for the working income tax benefit (WITB) and refundable medical expense supplement purposes**

**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. Field 141 will be a loss of \$3,000. ( $\$5,000 + \$2,000 - \$10,000$ )

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) –  $\$0$  (the loss at field 141 is **not** used in the calculation) =  $\$7,000$ . Therefore, **\$7,000** is to be entered at **field 5532**.

**Example 4**

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

field 135 is considered to be NIL.

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) – NIL (field 135) =  $\$5,000$ . Therefore, **\$5,000** is to be entered at **field 5532**.

**Example 5**

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

Field 141 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) –  $\$5,000$  (field 141) =  $\$0$ . Therefore, **no entry** is required at **field 5532**.

**Appendix K: Calculation of net self-employment income-loss adjustment amount at field 5532 for the working income tax benefit (WITB) and refundable medical expense supplement purposes**

**Example 6**

Serge operates Farm A with a net income of \$5,000. Field 141 will be 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.

Field 135 will be a loss of \$8,000. ( $\$2,000 - \$10,000 = \$8,000$ )

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) –  $\$5,000$  (field 141) –  $\$0$  (the loss at field 135 is **not** used) =  $\$2,000$ .  
Therefore, **\$2,000** is to be entered at **field 5532**.

## Appendix L: Eligibility and proration of non-refundable tax credits for newcomers

In order for an immigrant to be allowed full non-refundable tax credits in the year of immigration, the taxpayer must meet the 90% rule for the period of **non-residency**. A taxpayer will meet the 90% rule if the Canadian source income reported by the taxpayer for the part of the year that they were not a resident of Canada is **90% or more** of their net world income for that part of the year. A taxpayer will also meet the 90% rule if they had no foreign or Canadian source income in the period that they were not a resident of Canada.

A newcomer to Canada may be limited in the amount they can claim for the following non-refundable tax credits in the year of immigration.

Fields: 300/5804, 301/5808, 303/5812, 305/5816, 367, 306/5820, 5821, 5822, 5823 (NU only), 315/5840, 318/5848, 324/5860. Schedule 2 fields: 353, 361, 5900, 5901, 5902, 5903, 5904

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

### 90% rule calculation:

$$\frac{\text{Canadian sourced non-resident income} \times 100\%}{\text{Net world non-resident income}}$$

### Example 1

Olga arrived in Canada on June 30, 2013. In the period of non-residency (January 1 to June 29, 2013), she had \$30,000 of Canadian sourced non-resident income and \$3,000 of foreign sourced non-resident income.

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

Olga would be entitled to the full non-refundable tax credits for 2013.

The entries to be made on the taxpayer's EFILE record would be as follows:

Field 5292 = \$30,000

Field 5293 = \$3,000

## Appendix L: Eligibility and proration of non-refundable tax credits for newcomers (continued)

### Example 2

Pedro, who is 67 years old and his spouse Suzanne, arrived in Canada on September 25, 2013. In the period of non-residency (January 1 to September 24, 2013), Pedro had \$4,000 (employment income) of Canadian sourced non-resident income and \$5,000 of foreign sourced non-resident income. Suzanne had foreign sourced non-resident income of \$1,000 during the same period. Pedro's net income between September 25 and December 31 was \$15,000 and Suzanne's was \$800 in the same period.

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

Pedro's non-refundable tax credits would be prorated as follows:

1) He claims a basic personal amount of \$2,963.63 calculated as follows:

$$\frac{98 \text{ days in Canada} \times \$11,038}{365 \text{ days in 2013}} = \$2,963.63$$

Pedro claims \$2,963.63 on line 300 of his Schedule 1.

2) Pedro can claim an age amount of \$382.20 calculated as follows:

Prorate the maximum age amount of \$6,854.

$$\frac{98 \text{ days in Canada} \times \$6,854}{365 \text{ days in 2013}} = \$1,840.25 \text{ (A)}$$

Prorate the base income amount of \$34,562.

$$\frac{98 \text{ days in Canada} \times \$34,562}{365 \text{ days in 2013}} = \$9,279.66 \text{ (B)}$$

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

$$\$19,000 - \$9,279.66 = \$9,720.34 \text{ (excess amount)}$$

$$\$9,720.34 \times 15\% = \$1,458.05 \text{ (C)}$$

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

$$\$1,840.25 - \$1,458.05 = \$382.20$$

Pedro claims \$382.20 on line 301 of his Schedule 1.

**Appendix L: Eligibility and proration of non-refundable tax credits for newcomers  
(continued)**

3) Pedro can also claim a spouse or common-law partner amount of \$2,163.63 calculated as follows:

Prorate the maximum spouse or common-law partner amount of \$11,038.

$$\frac{98 \text{ days in Canada} \times \$11,038}{365 \text{ days in 2013}} = \$2,963.63$$

Subtract spouse's or common-law partner's net income (while living in Canada).  
 $\$2,963.63 - \$800.00 = \$2,163.63$

Pedro claims \$2,163.63 on line 303 of his Schedule 1.

**Note:** Should an immigrant be entitled to the family caregiver amount (FCA), the FCA should not be directly prorated when the immigrant does not meet the 90% rule. Proration should be performed after adding the base amount and the FCA.

The entries to be made on the taxpayer's EFILE record would be as follows:

Field 300 = \$2,963.63  
Field 301 = \$382.20  
Field 303 = \$2,163.63  
Field 5263 = \$800  
Field 5267 = \$1,000  
Field 5292 = \$4,000  
Field 5293 = \$5,000  
Spouse's net income = \$1,800