



Canada Revenue
Agency

Agence du revenu
du Canada

Electronic filers manual for 2013 income tax returns

Chapter 1 Preparing electronic records

**Ce document est
disponible en français**

Chapter 1

Preparing Electronic Records

Table of contents

What's New?	1
<i>2013 T1 Individual Income Tax and Benefit Return</i>	1
<i>T1 Return record – fixed format fields</i>	1
<i>T1 Return record – free format fields</i>	2
<i>Schedules and Forms</i>	4
<i>Provincial Forms – Tax and Credits</i>	6
<i>Selected Financial Data Record (SFD)</i>	7
<i>Appendices</i>	8
The Purpose of this chapter	9
<i>Support</i>	9
<i>Overview</i>	9
Software products	9
Mandatory Electronic Filing	10
Preparer Responsibilities	10
Form T183, Information Return For Electronic Filing	11
System for the electronic notification of debt	12
Form T1153, Consent and request form	12
Processing Returns	12
Form T7DR(A), Efile Remittance Form	14
Represent a Client (RAC)	14
Review Of Returns	15
Paper Documentation	16
Identification specifications	17
Tax Return Specifications	21
Canadian Indians	26
Appendices	28

<i>Appendix A: Exclusions from electronic filing (EFILE)</i>	29
<i>Appendix B: Treasury board addressing standard</i>	31
<i>Appendix C: Keying apartment numbers</i>	31
<i>Appendix D: Street type code list</i>	32
<i>Appendix E: Fields that can have a negative value</i>	34
<i>Appendix F: Summary of supporting fields</i>	35
<i>Appendix G: Field codes used in EFILE</i>	39
<i>Appendix H: Calculation of earned income adjustment amount at Field 5530 for T778</i> <i>“Earned income” purposes</i>	64
<i>Appendix I: Calculation of field 5230, spouse’s or common-law partner’s capital gain</i> <i>from mortgage foreclosures and conditional sales reposessions</i>	66
<i>Appendix J: Calculation of net self-employment income-loss adjustment amount a</i> <i>field 5532 for WITB ‘working income purposes</i>	70
<i>Appendix K: Working beneficiaries with pensionable employment earnings</i>	72
<i>Appendix L: Eligibility and proration of non-refundable tax credits for newcomers</i>	75

What's New?

2013 T1 Individual Income Tax and Benefit Return

Beginning February 10, 2014, batching multiple T1 returns and filing them using EFILE On-Line Plus (EOL+) has been eliminated.

The stockpiling process that occurred in previous years in mid-January, where T1 returns were placed in a stockpile inventory until we opened for processing in mid-February, is being discontinued.

As of February 10, 2014, submitting returns through EFILE Online (EOL) will require a web service as the transmission page has been removed from the website.

Also on February 10, 2014, the option to complete a SEND request through EOL + will require a web service as this option has been removed from the website's transmission page.

For the 2014 filing season and subsequent, the 2012 tax return (1st prior year) will be accepted electronically through EFILE.

For the 2013 and subsequent tax years, EFILE will accept T1 tax returns for Newcomers to Canada.

Beginning in the year 2013, tax preparers who, for a fee, prepare more than 10 returns in a calendar year (other than T3s), must file these returns electronically.

For 2012 and subsequent tax returns, the option to be contacted by fax (Option 1) for Pre and Post assessment verification has been eliminated.

T1 Return record – fixed format fields

For 2013 and subsequent tax years, two new questions for British Columbia have been added to page 1 of the T1 General under a new section entitled "Residency information for tax administration agreements." As a result, two fixed fields will be added to capture the required yes or no response to these questions.

For 2013 and subsequent tax years, an additional question for the Northwest Territory has been added to page 1 of the T1 General under the section titled "Residency information for tax administration agreements." As a result, a new fixed field will capture the community the taxpayer resided in when they have indicated that they resided in the Tłı̨ch̨ communities or Tłı̨ch̨ lands of Behchokö (Rae-Edzo), Whatì (Lac La Martre), Gamètì (Rae Lakes), or Wekweètì (Snare Lake), or on Tłı̨ch̨ lands on December 31.

For 2013 and subsequent tax years, returns for newcomers to Canada will be accepted through EFILE. A new fixed field will capture their immigration date of entry.

The following field has been added:

Date of Entry

T1 Return record – free format fields

For the 2013 and subsequent tax years, contributions made to a wage loss replacement plan will be reported on page 2 of the T1 General return.

The following field has been added:

103 Wage loss replacement contributions

For 2013 and subsequent tax years, a new voluntary defined pooled registered plan that will be available to employers, employees and self-employed individuals to provide, or supplement opportunities to save for retirement. PRPP contributions made by an employer will be reported in a new field on page 3 of the T1 General return. Eligible PRPP employee contributions will be reported at existing field 245 of schedule 7.

The following field has been added:

205 PRPP employer contributions

In addition to the new fixed field to capture the immigration date for newcomers, two new fields will be added to capture the spouse's or common-law partner's net income.

The following fields have been added:

5263 Spouse's or common-law partner's net income while the taxpayer is living in Canada
5267 Spouse's or common-law partner's net income while the taxpayer is living outside of Canada

Two new fields will be added to capture the taxpayer's net world income in Canadian dollars to determine and prorate applicable non-refundable tax credits, if required.

The following fields have been added:

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

For 2013 and subsequent years, additional fields have been added to the 70(1) return to capture and differentiate between CPP and QPP amounts that were withheld and deducted on previously assessed returns.

The following fields have been added:

5553 Total CPP overpayment allowed at field 448 on previously assessed returns
5563 CPP deductions allowed on previously assessed returns
5564 Total CPP withheld per T4 on all previously assessed returns
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

Changes to tax return specifications for 2013

The maximum amount of CPP/QPP pensionable earnings is \$51,100.

- The CPP rate used for employment earnings is 4.95% and the maximum amount of CPP contributions is \$2,356.20.
- The rate used for QPP employment earnings is 5.1% and the maximum amount of QPP contributions is \$2,427.60.
- The rate used for CPP self-employment and other earnings is 9.9% and the maximum amount of CPP contributions is \$4,712.40.
- The QPP rate used for self-employment and other earnings is 10.2% and the maximum amount of QPP contributions is \$4,855.20.

The maximum amount of EI insurable earnings for all provinces and territories is \$47,400.

- The rate used for all provinces and territories other than Quebec is 1.88% and the maximum amount of employee premiums is \$891.12.
- The rate used for Quebec is 1.52% and the maximum amount of employee premiums is \$720.48.

The maximum amount of PPIP insurable earnings for Quebec is \$67,500.

- The rate used for employment earnings is 0.559% and the maximum premiums are \$377.33.
- The rate used for self-employment earnings is 0.993% and the maximum premiums are \$670.28. (43.706% of these premiums are deducted in field 223 (\$292.95 maximum) and the remainder in field 378 (\$377.33 maximum).

For 2013 and subsequent tax years, working beneficiaries, aged 65 to 70, who elected to opt out of contributing to the Canada Pension Plan in 2012, may now revoke their election by completing the Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*. An eligible individual, 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 2013 or subsequent tax return. This change does not apply to the Quebec version of Schedule 8, as Quebec residents may not make an election on their self-employed earnings.

Also, for 2013 and subsequent tax years, for all provinces of residence, other than QC, the CPP rate will be used to calculate CPP contributions and overpayments for employment and self-employment in all jurisdictions. For employment and self-employment in QC, the QPP rate will be used to calculate QPP contributions and overpayments.

Schedules and Forms

Schedule 1 – *Federal tax*

Beginning in the 2012 tax year, a special tax may be calculated if shares were redeemed from a Quebec labour-sponsored fund in order to participate in the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP) but replacement shares were not purchased within the prescribed time. The total federal tax, based on amounts from Boxes F, L1, and L2 of the RL-10 slip, will be included within the calculation of line 418, Special taxes, of Schedule 1.

For 2013, The following supporting field has been added to the 2013 tax year:

6820 Special tax for Quebec LSVCC for the 2013 tax year

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

For 2013 and subsequent tax years, a new field has been added to Schedule 8 for self-employed individuals to revoke an election made in a prior year to stop contributing to the Canada Pension Plan on self-employment earnings and resume contributing to the Canada Pension Plan on self-employment income.

The following field has been added:

374 CPP self-employed revocation effective date

Schedule 9 – *Donations and Gifts*

For 2013 to 2017, a "first time donor" can claim up to \$1,000 of gifts of money made after March 20, 2013 for the first-time donor's super credit (FDSC). This credit is calculated by multiplying these donations by 25%. This is in addition to the credit already allowed for these same donations claimed by the taxpayer or taxpayer's spouse or common-law partner (if applicable), claimed on line 340 of Schedule 9.

The following field has been added:

343 Amount of gifts of money made after March 20, 2013

GST370 – *Employee and Partner GST/HST Rebate*

Due to Prince Edward Island harmonizing its provincial sales tax with the GST to create the harmonized sales tax (HST), Form GST370 has been revised to take into consideration this change. There are now four columns for the HST rebate for eligible expenses on which HST was paid (12%, 13%, 14%, and 15%), and seven columns for the rebate for property and services brought into a participating province (1%, 2%, 3%, 7%, 8%, 9%, and 10%).

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

For 2013 and subsequent tax years, a new Form RC381, *Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments*, will be used by a taxpayer who is resident in a province other than Quebec and earning employment income in Quebec which is subject to QPP contributions or is resident in Quebec and earning employment income in a province other than

Quebec which is subject to CPP contributions or is a taxpayer who contributes to both CPP and QPP. For processing purposes, this form will be used instead of Schedule 8 and Form T2204 in all situations.

The following new field has been added:

374 CPP self-employed revocation effective date

The following existing supporting fields have been added to new Form RC381:

371 Pensionable net self-employment earnings

372 CPP election effective date

373 Earnings for CPP/QPP additional contributions

The following existing supporting fields have been added to new Form RC381:

5033 Total QPP contributions

5034 Total CPP contributions

5548 Total QPP pensionable earnings

5549 Total CPP pensionable earnings

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

For 2013 and subsequent tax years, a new Form RC383, *Tax-exempt Earned Income Information for a Pooled Registered Pension Plan (PRPP)*, will capture tax-exempt earned income to establish PRPP non-deductible room.

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

5875 Tax-exempt T4 employment income

5881 Tax-exempt earned income, which includes box 88 of your T4 slip(s) (RC383)

T1-DD – Direct Deposit Request-Individuals

Beginning with the 2013 tax year, taxpayers will no longer have the option of directing the various payments they receive from the CRA into different accounts. The tax refund and benefit payments will be deposited directly to same bank account. The option to add second and third bank account information has been removed.

The following fields have been deleted:

463 Universal Child Care Benefit payments deposited into tax refund, GST/HST credit, WITB and other

471 Branch number

472 Institution number

473 Bank account number

491 Universal Child Care Benefit payments deposited into tax refund, GST/HST credit, WITB and other

492 Universal Child Care Benefit payments deposited into CCTB account

493 Branch number

494 Institution number

495 Bank account number

T626 – Overseas Employment Tax Credit

For 2013 and subsequent tax years, a new field has been created for individuals to indicate whether they have committed in writing to a contract in relation to the qualifying foreign employment income (QFEI) before March 29, 2012.

The following field has been added:

6769 Did you commit to this contract in writing before March 29, 2012? (T626)

T691 – Alternative Minimum Tax

Beginning in the 2013 tax year, limited partnership losses will only be excluded from the alternative minimum tax adjusted income calculation if the individual is a member of a partnership that is a registered tax shelter.

The following field has been added:

6792 Registered tax shelter's limited partnership losses of other years, included in field 251

T1032 – Joint Election to Split Pension Income

Beginning in the 2013 tax year, distributions from a retirement compensation arrangement which are eligible for pension income splitting will be identified on a T4A-RCA slip and reported on a new field on Form T1032, *Joint Election to Split Pension Income*.

The following field has been added:

6806 Distributions eligible for pension income splitting on T4A-RCA (T1032)

Provincial Forms – Tax and Credits

Ontario

For 2013 and subsequent tax years, an individual may elect to defer receiving their monthly Ontario trillium benefit entitlement until the last month of the benefit year. This information will be captured at new field 6109.

The following field has been added:

6109 Election to receive one Ontario trillium benefit payment in last month of benefit year (ON-BEN)

Manitoba

Beginning in the 2013 tax year, the Manitoba odour-control tax credit is fully refundable to individual farmers who acquire qualifying property after 2012 and no longer capped by income tax and property tax on farmland paid. Any existing carryover amounts will also be refundable in the current tax year.

The following fields have been deleted from Form T4164:

6127 Manitoba odour-control tax credit to be applied to the first prior year

6128 Manitoba odour-control tax credit to be applied to the second prior year

- 6129 Manitoba odour-control tax credit to be applied to the third prior year
- 6133 Net property tax paid in Manitoba for the current tax year
- 6141 Net property tax paid in Manitoba for the first prior year
- 6142 Net property tax paid in Manitoba for the second prior year
- 6144 Net property tax paid in Manitoba for the third prior year

Saskatchewan

For 2013 and subsequent tax years, the graduate tax exemption amount, field 5879, is no longer applicable.

The following field has been deleted from Form SK428:

- 5879 Graduate tax exemption amount

British Columbia

For the 2013 and subsequent tax years, British Columbia has re-introduced the BC sales tax credit claimed in field 6033 and field 6035.

For the 2013 and subsequent tax years (that is, no longer the transition year), eligible shipbuilding and ship repair industry employers that claim the new “shipbuilding” tax credits will not be able to also claim the existing BC training tax credits for employers.

The following fields have been added:

- 6033 Basic sales tax (BC479)
- 6035 Additional sales tax credit claim for spouse or common-law partner (BC479)

Selected Financial Data Record (SFD)

SFD type 2, 3, 4, and 5

Three questions regarding business income earned from Internet business (es) have been added to forms T2121, T2125, and T2042.

SFD type 6 – AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals

Partnership information – “CRA partnership number” has been removed and replaced with “Enter your percentage share of the partnership.”

SFD type 9 – Harmonized AgriStability and AgriInvest programs information

Section 2: Participant profile – CWB Receivables Adjustment Worksheet – additional documents will be submitted has been deleted.

Section 6: Partnership Information – “CRA partnership number” has been removed and replaced with “Enter your percentage share of the partnership.”

Section 8: Crop Inventory Valuation and Productive Capacity – new column for “Unseedable acres” has been added.

Hard coded line 16 Unseedable Acres (too wet/too dry) has been deleted.

EFILE (EOL) will now accept up to 50 occurrences for either crop or livestock inventory (SFD type 9 only).

Appendices

Appendix A: Exclusions from electronic filing (EFILE)

The exclusion to immigrants has been revised to allow newcomers to Canada to electronically file.

The 2012 prior year return can now be filed through EFILE.

Appendix C: Valid Characters

Minor revisions to valid characters have been made.

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

Examples have been provided showing the eligibility and proration of non-refundable tax credits for newcomers to Canada.

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 and/or 2013 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

Starting in January 2013, tax preparers who receive payment to prepare more than 10 income tax returns in a year will be 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 and 2013 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) 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. If you fail to respond to the letter, we will contact your client directly. 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) 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) of Form T183 must be signed by the legal representative for the deceased.

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 and 2013 tax year) on February 10, 2014. 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 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 2013 tax return is due by April 30, 2014. Clients who file early may send the CRA a post-dated payment for as late as April 30, 2014. Compound daily interest is charged on any outstanding balance from May 1, 2014 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 the Forms and Publications Call Centre at **1-800-959-2221**.

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 E (2012) or Part D (2013) 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 E (2012) or Part D (2013) 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

Characters	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 is a valid character in any field 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’s 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 2012 or 2013 return:

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

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’s 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's 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, 2013, 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, 2013 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, 2013 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, 2013 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 year's.

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 in field 373, unless the election relates to under-deducted T4 CPP/QPP contributions.

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 form 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 2013 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 last year no longer applies to QPP as their similar legislation was repealed for 2012.

Direct Deposit Request – Beginning in 2013, the CRA will accept information for 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 have been 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 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 2013 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 2013, 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/nnrsdnts/ndvdl/nnrs-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 5554 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 had a net farm loss, the loss you can deduct at field 141 is limited (restricted). For 2013 the restricted farm loss limit will be increased from \$8,750 to \$17,500 annually. This means that if your net farm loss is \$32,500 or more, you will now be able to deduct \$17,500 from your other income. The total farming loss is entered at field 5495. Please refer to T4003 Farming guide 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 2013. 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 19.

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 5554 should be updated with the amount indicated in Box 26.

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 2013 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 and 2013 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 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 Saskatchewan Royalty Tax Rebate (T82);

- 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		
Key	KEY	Quai	QUAI
Knoll	KNOLL	Quay	QUAY
Landing	LANDNG	Ramp	RAMP
Lane	LANE	Rang	RANG
Limits	LMTS	Range	RG
Line	LINE	Ridge	RIDGE
Link	LINK	Rise	RISE
Lookout	LKOUT	Road	RD
Loop	LOOP	Rond point	RDPT

Appendix D: Street type code list (continued)

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

Appendix E: Fields that can have a negative value

Only the fields listed below may contain a negative value.

Fields that can have 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)
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.

Supporting fields

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	PIIP indicator	376
5030	Under deducted T4 contributions	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 partners' 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

Appendix F: Summary of supporting fields (continued)

Field	Description	Principle Field
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	
5554	CPP/QPP pensionable earnings	104, 308, 448, 5031, 5033, 5034
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
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)
8001	Indicator – spouse’s or common-law partner’s basic cost of living tax credit for self is \$0	6248 (NT479)
9900	Additional business income	T1139
9901	Last year’s additional business income	T1139
9902	Number of eligible children born in 2007 or later , for whom the disability amount cannot be claimed	214
9903	Child care expenses paid for eligible children born in 2007 or later for whom the disability amount cannot be claimed	214
9904	Number of eligible children born in 1997 to 2006 , (or born in 1996 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

Appendix F: Summary of supporting fields (continued)

Field	Description	Principle Field
9921	Number of eligible children born in 2013 or earlier , for whom the disability amount can be claimed	214
9922	Indicator for no pension adjustment amount	206
9971	Child care expenses paid for eligible children born in 1997 to 2006 , (or born in 1996 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 2013 or earlier , 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.

Field codes in EFILE

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 reposessions (Schedule 3)
124	Gain (or loss) from qualified farm property and qualified fishing property mortgage foreclosures and conditional sales reposessions (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)

Appendix G: Field codes used in EFILE (continued)

Code	Name
136	Total proceeds of disposition from real estate, depreciable property, and other properties (Schedule 3)
137	Net professional income (loss)
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 reposessions (Schedule 3)
155	Gain (or loss) from other mortgage foreclosures and conditional sales reposessions (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

Appendix G: Field codes used in EFILE (continued)

Code	Name
212	Annual union, professional, or like dues
213	Universal child care benefit repayment
214	Child care expenses
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 contributions made from March 2, 2013 to March 3, 2014 and total PRPP contributions made from January 1, 2013 to March 3, 2014 (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 (Schedule 7)
260	Taxable income
262	RRSP contributions designated as a repayment under the Lifelong Learning Plan (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
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)

Appendix G: Field codes used in EFILE (continued)

Code	Name
308*	CPP contributions (Schedule 1)
310*	CPP contributions payable on self-employment and other earnings (Schedule 1)
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 1996 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 1996 or later (Schedule 2)
362	Volunteer firefighters' amount (Schedule 1)

Appendix G: Field codes used in EFILE (continued)

Code	Name
363	Canada employment amount (Schedule 1)
364	Public transit amount (Schedule 1)
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 1996 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	Earnings for CPP/QPP additional 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)
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)
414*	Labour-sponsored funds tax credit – Allowable credit (Schedule 1)

Appendix G: Field codes used in EFILE (continued)

Code	Name
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 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 first account (T1-DD and page 4 of T1)
461**	Institution number of first account (T1-DD and page 4 of T1)
462**	Bank account number of first account (T1-DD and 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
5030**	Under deducted T4 CPP/QPP contributions

Appendix G: Field codes used in EFILE (continued)

Code	Name
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 Indians
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 (RC381)
5549	Total CPP pensionable earnings (RC381)
5553*	Total CPP overpayment allowed at field 448 on previously assessed returns
5554	CPP/QPP pensionable earnings (T4 slips)
5555**	CPP/QPP number of months of disability (T4A(P) slip)
5563*	CPP deductions allowed on previously assessed returns

Appendix G: Field codes used in EFILE (continued)

Code	Name
5564*	Total CPP withheld per T4 on all previously assessed returns
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)
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 1995 or later (SK428)
5822	Senior supplementary amount (if born in 1948 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 1996 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 1996 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)
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)
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 1996 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)]
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)]

Appendix G: Field codes used in EFILE (continued)

Code	Name
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)
6006*	Alberta royalty tax rebate carried over from taxation years prior to the current tax year (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 2013 (BC479)
6050*	British Columbia venture capital tax credit for shares purchased during the first 60 days of 2014 that you elect to claim in 2013 (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 1995 or earlier (MB428-A)
6076**	Number of dependent children born in 1995 or later (MB428-A)
6080*	Manitoba labour-sponsored funds capital tax credit (MB428)

Appendix G: Field codes used in EFILE (continued)

Code	Name
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-BEN, MB479, BC479)
6090	Personal tax credit for spouse or common-law partner (MB479)
6092*	Manitoba small business venture capital tax credit claimed (MB428)
6093*	Manitoba small business venture capital tax credit (T1256-1)
6095**	Number of disability claims for self or for a dependant other than your spouse or common-law partner (MB479)
6097**	Number of disabled dependants born in 1995 or earlier (MB479)
6097**	Number dependants with a mental or physical infirmity (ON428)
6099**	Number of dependent children born in 1995 or later (NS428, MB479, PE428)
6105	Total Manitoba personal tax credits (MB479)
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)
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)
6136	Eligible nutrient management equipment expenditures (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)

Appendix G: Field codes used in EFILE (continued)

Code	Name
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)
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)
6169*	New Brunswick small business investor tax credit (T1258)
6170*	New Brunswick small business investor tax credit you want to carry back to the 1 st prior year (T1258)
6171*	New Brunswick small business investor tax credit you want to carry back to the 2 nd prior year (T1258)
6172*	New Brunswick small business investor tax credit you want to carry back to the 3 rd prior year (T1258)
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)
6178*	Newfoundland and Labrador direct equity tax credit you want to carry back to the 1 st prior year (T1272)
6179*	Newfoundland and Labrador direct equity tax credit you want to carry back to the 2 nd prior year (T1272)
6180*	Newfoundland and Labrador direct equity tax credit you want to carry back to the 3 rd prior year (T1272)
6183*	Newfoundland and Labrador resort property investment tax credit you want to carry back to the 1 st prior year (T1297)
6184*	Newfoundland and Labrador resort property investment tax credit you want to carry back to the 2 nd prior year (T1297)
6185*	Newfoundland and Labrador resort property investment tax credit you want to carry back to the 3 rd prior year (T1297)
6186*	Unused low-income tax reduction from your spouse or common-law partner (NL428)
6187	Basic tax reduction (NL428)

Appendix G: Field codes used in EFILE (continued)

Code	Name
6188	Reduction for your spouse or common-law partner (NL428)
6189	Reduction for an eligible dependant (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 1 st prior year (T1285)
6226*	Nova Scotia equity tax credit you want to carry back to the 2 nd prior year (T1285)
6227*	Nova Scotia equity tax credit you want to carry back to the 3 rd 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 1995 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)
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)

Appendix G: Field codes used in EFILE (continued)

Code	Name
6351	Volunteer firefighter tax credit (PE428)
6352*	Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 1 st prior year (YT479)
6353*	Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 2 nd prior year (YT479)
6354*	Yukon unused labour-sponsored venture capital corporation tax credit you want to carry back to the 3 rd 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 1 st prior year (SK428)
6362*	Saskatchewan mineral exploration tax credit you want to carry back to the 2 nd prior year (SK428)
6363*	Saskatchewan mineral exploration tax credit you want to carry back to the 3 rd 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 1995 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)
6378**	Graduation from an institution outside Nova Scotia (NS428)
6379	Amount claimed for the Graduate retention rebate (NS428)
6380*	Yukon small business investment tax credit you want to carry back to the 1 st prior year (YT479)
6381*	Yukon small business investment tax credit you want to carry back to the 2 nd prior year (YT479)
6382*	Yukon small business investment tax credit you want to carry back to the 3 rd prior year (YT479)
6383*	Labour-sponsored venture capital corporation tax credit (YT479)
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)

Appendix G: Field codes used in EFILE (continued)

Code	Name
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 3 rd prior year (T1A)
6626	Non-capital loss to be applied to the 2 nd prior year (T1A)
6627	Non-capital loss to be applied to the 1 st prior year (T1A)
6630	Farming/fishing loss to be applied to the 3 rd prior year (T1A)
6631	Farming/fishing loss to be applied to the 2 nd prior year (T1A)
6632	Farming/fishing loss to be applied to the 1 st prior year (T1A)
6636	Net capital loss to be applied to the 3 rd prior year return (T1A)
6637	Net capital loss to be applied to the 2 nd prior year return (T1A)
6638	Net capital loss to be applied to the 1 st prior year return (T1A)
6642	Listed personal property net loss to be applied to the 3 rd prior year listed personal property net gains (T1A)
6643	Listed personal property net loss to be applied to the 2 nd prior year listed personal property net gains (T1A)
6644	Listed personal property net loss to be applied to the 1 st prior year listed personal property net gains (T1A)
6648	Restricted farm loss to be applied to the 3 rd prior year return (T1A)
6649	Restricted farm loss to be applied to the 2 nd prior year (T1A)
6650	Restricted farm loss to be applied to the 1 st prior year (T1A)
6680	Amount of 2012 reserve for dispositions of QFP to your child after 2003 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 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)
6684	Amount of 2013 reserve for dispositions of QFP and QXP to your child after March 18, 2007, and all other dispositions of QFP and QXP after 2009 (T2017)
6685	Amount of 2013 reserve for dispositions of QSBCS to your child after March 18, 2007, and all other dispositions of QSBCS after 2009 (T2017)
6687	Amount of 2012 reserve for dispositions of QSBCS to your child after 2003 and before March 19, 2007 (T2017)
6688	Amount of 2013 reserve for dispositions of QSBCS to your child after 2004 and before March 19, 2007 (T2017)
6691	Amount of 2012 reserve for dispositions to your child: –after 2003, of family farm property other than QFP and of shares of capital stock of a small business corporation other than QSBCS; or –after May 1, 2006, of family fishing property other than QXP (T2017)

Appendix G: Field codes used in EFILE (continued)

Code	Name
6692	Amount of 2013 reserve for dispositions to your child: –after 2004, of family farm property other than QFP and of shares of capital stock of a small business corporation other than QSBCS; or –after May 1, 2006, of family fishing property other than QXP (T2017)
6696	Amount of 2012 reserve for dispositions of property after 2008, other than dispositions listed on lines 6680, 6708, 6687, 6709, and 6691 (T2017)
6699	Amount of 2013 reserve for dispositions of property after 2009, other than dispositions listed on lines 6681, 6684, 6688, 6685, and 6692 (T2017)
6703	Amount of 2012 reserve for dispositions before Nov 13, 1981 (T2017)
6704	Amount of 2013 reserve for dispositions before Nov 13, 1981 (T2017)
6706	Total reserves (T2017)
6708	Amount of 2012 reserve for all dispositions of QFP and QXP to your child after March 18, 2007, and all other dispositions of QFP and QXP after 2008 (T2017)
6709	Amount of 2012 reserve for all dispositions of QSBCS to your child after March 18, 2007, and all other dispositions of QSBCS after 2008 (T2017)
6710	Code 3A and 3B (T2038(IND) – Part A)
6711	Amount of expenditure on which ITC is recaptured at 30% (T2038(IND) – Part A)
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 A)
6714	Code 12 (acquired after 1994) (T2038(IND) – Part A)
6715	Code 4C (incurred after 2000) (T2038(IND) – Part A)
6716	Code 12 (T2038(IND) – Part A)
6717	Code 5 (T2038(IND) – Part A)
6718	Code 6 (T2038(IND) – Part A)
6719	Code 7 (T2038(IND) – Part A)
6720*	Amount of carryback to be applied to the 3 rd previous tax year (T2038)
6721*	Amount of carryback to be applied to the 2 nd previous tax year (T2038)
6722*	Amount of carryback to be applied to the 1 st previous tax year (T2038)
6730	Total recapture of ITC for child care spaces (T2038)
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)

Appendix G: Field codes used in EFILE (continued)

Code	Name
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)
6795	The amount of child care expenses paid for a child who was 18 years or older (T778)
6796	Basic limit for eligible children born in 2013 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)
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)

Appendix G: Field codes used in EFILE (continued)

Code	Name
6837	Foreign source amount (T1206)
6838	Total income from foreign sources (T1206)
6846*	Manitoba community enterprise development tax credit (T1256)
6847*	Manitoba community enterprise development tax credit to be applied to the 1 st prior year (T1256)
6848*	Manitoba community enterprise development tax credit to be applied to the 2 nd prior year (T1256)
6849*	Manitoba community enterprise development tax credit to be applied to the 3 rd 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 1 st prior year (T1231)
6883*	British Columbia mine flow-through share credit to be applied to the 2 nd prior year (T1231)
6884*	British Columbia mine flow-through share credit to be applied to the 3 rd 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 2007 or later for whom the disability amount cannot be claimed
9903	Child care expenses paid for eligible children born in 2007 or later for whom the disability amount cannot be claimed
9904**	Number of eligible children born in 1997 to 2006, (or born in 1996 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 2013 or earlier, for whom the disability amount can be claimed

Appendix G: Field codes used in EFILE (continued)

Code	Name
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9922**	Indicator for no pension adjustment
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9971	Child care expenses paid for eligible children born in 1997 to 2006, (or born in 1996 or earlier with a mental or physical impairment for whom the disability amount cannot be claimed)
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9972	Child care expenses paid for eligible children born in 2013 or earlier, for whom the disability amount can be claimed
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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) (T2125 – Type of business code 2 only)
8320	Purchases during the year (net of returns, allowances, and discounts) (T2125 – Type of 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) (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	Name
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)
9373	Barley (T2042)
9374	Mixed grains (T2042)
9375	Corn (T2042)
9376	Canola (T2042)
9377	Flaxseed (T2042)
9378	Soybeans (T2042)
9420	Other crops (T2042)
9421	Fruits (T2042)
9422	Potatoes (T2042)
9423	Vegetables (not including potatoes) (T2042)
9424	Tobacco (T2042)
9425	Greenhouse and nursery products (T2042)
9426	Forage crops or seeds (T2042)
9470	Other animal specialities sold (T2042)
9471	Cattle sold (T2042)
9472	Swine sold (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)

Selected Financial Data (SFD) fields (continued)

Code	Name
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)
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)

Selected Financial Data (SFD) fields (continued)

Code	Name
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)
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 2013 (T1175, T2042, T2121, T2125)
9933	Capital contributions in 2013 (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)

Selected Financial Data (SFD) fields (continued)

Code	Name
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: Calculation of earned income adjustment amount at Field 5530 for T778 “Earned income” purposes

Example 1

Tina is a single mother. She has two children, Marcy & Eric, whose dates of birth are March 28, 2007 and April 1, 2009 respectively. Tina received a T4 from her employer for \$11,000. She also aids in search and rescue activities in her community for which she received a \$1,000 tax exempt allowance that is NOT reported on a T4 by the payer. Child care expenses paid for her 2 children amounted to \$8,500.

The entries on Form T778 would be as follows:

Line 1 = 14,000

Line 4 = 14,000

Line 5 = 8,500

Line 6 = 8,000 [earned income = $(11,000 + 1,000) \times 2/3$]

Line 7 = 8,000 (least amount from line 4, 5, or 6)

Line 9 = 8,000 (amount entered in field 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, field 5530 **must** be updated with \$1,000. Otherwise, the T1 system will only use the amount entered in field 101 for earned income purposes and EC 70214 will be set.

Example 2

Joyce is married to Doug and they have two children, Billy and Jane, whose dates of birth are May 23rd 2008 and June 25th 1999. As the supporting person with the lower net income, Joyce must claim the child care expenses. She has \$7,000 in total child care expenses. Joyce operates business A that reports a net income of \$12,000. She also operates business B that reports a net loss of \$3,000. The net amount reported in field 135 is \$9,000.

The entries on Form T778 would be as follows:

Line 1 = 7,000

Line 3 = 4,000

Line 4 = 11,000

Line 5 = 7,000

Line 6 = 8,000 [earned income = $(12,000) \times 2/3$]

Line 7 = 7,000 (least amount from line 4, 5, or 6)

Line 9 = 7,000 (amount entered in field 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, field 5530 **must** be updated with \$3,000. Otherwise, the T1 system will only use the amount entered in field 135 for earned income purposes and EC 70214 will be set.

Appendix H: Calculation of earned income adjustment amount in field 5530 for T778 “earned income” purposes (continued)

Example 3

Susan is married to Brian and they have one child, Jenny, whose date of birth is October 9th 2001. As the supporting person with the lower net income, Susan must claim the child care expenses. She has \$5,000 in total child care expenses. She has T4 income from employer A in the amount of \$5,000. She also operates business A that reports a net income of \$2,000 as well as business B that reports a net loss of \$4,000. The net amount reported in field 135 is a loss of \$2,000.

The entries on Form T778 would be as follows:

Line 3 = 4,000

Line 4 = 4,000

Line 5 = 5,000

Line 6 = 4,666 [earned income = $(5,000 + 2,000) \times 2/3$]

Line 7 = 4,000 (least amount from line 4, 5, or 6)

Line 9 = 4,000 (amount entered in field 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, field 5530 **must** be updated with \$2,000. Otherwise, the T1 system will only use the amount entered at field 101 for earned income purposes and EC 70214 will be set.

Example 4

Jenny is married to Gary and they have two children whose birth dates are September 10th 2002 and June 4th 1999. As the supporting person with the lower net income, Jenny must claim the child care expenses. She has \$7,000 in total child care expenses. She has T4 income from employer A in the amount of \$5,000. She also operates business A that reports a net income of \$5,000 as well as business B that reports a net loss of \$4,000. The net amount reported at field 135 is \$1,000.

The entries on Form T778 would be as follows:

Line 3 = 8,000

Line 4 = 8,000

Line 5 = 7,000

Line 6 = 6,666 (earned income = $(5,000 + 5,000) \times 2/3$)

Line 7 = 6,666 (least amount from line 4, 5, or 6)

Line 9 = 6,666 (amount entered at field 214)

In order for the T1 system to use the correct amount of earned income for line 6 purposes, field 5530 **must** be updated with \$4,000. Otherwise, the T1 system will only use the amounts entered at field 101 and field 135 for earned income purposes and EC 70214 will be set.

Appendix I: 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 f 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 I: 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 I: 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 I: 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 J: Calculation of net self-employment income-loss adjustment amount at field 5532 for WITB working income 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 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 field 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 J: Calculation of net self-employed income loss adjustment amount in field 5532 for working income tax benefit purposes (continued)

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**.

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 K: 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.

When there is an election effective date in the tax year, it may be followed by the taxpayer turning 70 years of age or the taxpayer's death. Neither of these events will impact the proration factor above.

Example 3

The election effective date on record is February 2013 and the taxpayer turns 70 years of age in June 2013. The taxpayer files a 2013 T1 return with CPP contributions.

The CPP contributions will be calculated for January only. The proration factor is 1/12.

The only event that can precede the election, causing a different proration factor, is in the year the taxpayer turns 65. In this year, any CPP disability benefits will cease, the taxpayer will commence receiving CPP retirement benefits and can subsequently make an election.

Appendix K: Working beneficiaries with pensionable employment earnings (continued)

Example 4

The taxpayer's disability benefits cease in April 2013 (4 months excluded).
The taxpayer commences receiving CPP retirement in May 2013.
The election effective date on record is August 2013 (5 months excluded).
The taxpayer files a 2013 T1 return with CPP contributions.

The CPP contributions will be calculated for May, June, and July. The proration factor is 3/12.

Prorating and events preceding the election.

When the system is using the latest event preceding the tax year and the latest event is an election effective date, CPP will not be calculated. Therefore any other events requiring proration have no impact.

Example 5

The election effective date on record is May 2012. The taxpayer dies in June 2013. The 2013 T1 return is filed with CPP contributions.

The CPP will not be calculated before or after the date of death.

Example 6

The 71 year old taxpayer works in and out of Quebec.

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 at field 5548, as the taxpayer is required to contribute to QPP. The system will not calculate CPP, as the taxpayer is not required to pay CPP. Any entry at field 5549 would not be used. Any CPP contributions would be refunded.

Example 7

The 67 year old taxpayer works in and out of Quebec. He is in receipt of CPP retirement benefits and has no CPT30 election or revocation on record.

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 at field 5548 and the CPP contributions based on the CPP pensionable earnings at field 5549.

Appendix K: Working beneficiaries with pensionable employment earnings (continued)

Example 8

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.

Example 9

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.

When there is a revocation effective date in the tax year, it may be followed by the taxpayer turning 70 years of age or their date of death. In these cases, the taxpayer will pay CPP for the period of the revocation up to and including the month they turn 70 or die

Example 10

The revocation effective date on record is February 2013. The taxpayer turns 70 or dies in December 2013. The 2013 T1 return is filed with CPP contributions.

The CPP contributions will be calculated for February to December. The proration factor is 11/12.

When the system is using the latest event before the tax year and the latest event is a revocation effective date, the system will prorate using the other event proration factor only.

Example 11

The revocation effective date on record is June 2013. The taxpayer dies in September 2014 at age 66. The 2014 T1 return is filed with CPP contributions.

The CPP will be prorated by the date of death and CPP will be calculated for 9 months, including the month of death. The proration factor is 9/12, per existing business rules.

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

Sandra arrived in Canada on March 26, 2013. In the period of non-residency (January 1 to March 25, 2013), she had \$1,000 of Canadian sourced non-resident income and no foreign sourced non-resident income.

$$\frac{\$1,000 \times 100\%}{(\$1,000 + \$0)} = \$100\%$$

Sandra 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 = \$1,000

Field 5293 = \$1 (for processing purposes)

Example 3

Pierre arrived in Canada on July 6, 2013. In the period of non-residency (January 1 to July 5, 2013), he had no Canadian sourced non-resident income and no foreign sourced non-resident income. As Pierre's foreign sourced and Canadian sourced non-resident income is zero in the period of non-residency, he automatically receives full non-refundable tax credits (no 90% rule calculation required).

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

Field 5292 = \$1 (for processing purposes)

Field 5293 = \$1 (for processing purposes)

Example 4

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.

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

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):

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

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