

Income Tax Information Session for International Students

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March and April 2024

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INTRODUCTION

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CANADA'S TAX SYSTEM

- **Based on Self-assessment**
- **You are responsible for:**
 - Filing your tax return
 - reporting your income from all sources
 - Calculating if tax is owed or a refund is owing and paying the correct amount of income tax
 - Making sure you file your taxes on time
 - Declaring accurate and complete information on your tax return
 - Notifying CRA of any changes to your personal information

TAXES ARE DUE:

APRIL 30*

TAX YEAR:

JANUARY - DECEMBER

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GENERAL INFORMATION

- In Canada you file your **Federal** and **Provincial taxes** at the same time
- You file taxes for the province where you resided as of December 31, 2023
 - If you have ties in more than one province, file for the province where you would **normally reside** if you weren't a student
- If you have a spouse/common-law partner, each person files their own tax return but they are interconnected
 - Some credits can only be claimed by one of you

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STEPS TO FILE TAXES IN CANADA

1. Determine your Residency Status for Tax purposes
2. Gather your documents:
 - T-slips, receipts, SIN, Notice of Assessment (if applicable), date of entry to Canada, etc.
3. File your Tax Return using a software
4. Submit form RC151 by mail, if filing for the first time
5. Read any letters received by CRA
6. Register for the MyCRA account

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RESIDENT OF CANADA

- **Canada's tax system is based on residency not on citizenship.**
- **Am I a resident of Canada for tax and credit purposes?**
 - You are considered to be a resident of Canada for tax and credit purposes when you establish residential ties in Canada.
 - It is NOT related to your immigration status
 - You usually establish these ties on the date you arrive in Canada.

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canada.ca/newtocanada

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DETERMINING RESIDENCY STATUS

- **Significant Residential Ties include:**
 - A home in Canada (own or rent)
 - Your spouse and/or dependents are in Canada with you
 - You applied for PR and provincial health coverage
- **Secondary residential ties that may be relevant include:**
 - You have personal property in Canada (car, furniture, clothing, etc.)
 - You have social ties with Canada (memberships to clubs, recreational or religious organizations, etc.)
 - You have economic ties with Canada (employment, Canadian bank account, credit cards, etc.)
 - Driver's license in Canada

DETERMINING RESIDENCY STATUS

- **Are you considered a resident for tax purposes in your home country?**
- **Is there a Tax Treaty between Canada and your home country?**
 - canada.ca/cra-tax-treaties
- **Do you normally go back to your home country (or leave Canada) when not attending school?**

DETERMINING RESIDENCY STATUS

- Many international students who study or carry-on research in Canada do establish significant residential ties with Canada.
- Someone who applies for and obtains landed immigrant (PR) status and provincial health coverage, these ties will usually constitute significant residential ties with Canada
 - Income Tax Folio S5-F1-C1, Section 1.25
- If you were a resident of Canada in a previous year, and you are now a non-resident, you will be considered a resident of Canada for income tax purposes when you move back to Canada and re-establish your residential ties.

RESIDENCY STATUS



- **Resident**
 - You have established **significant residential ties** with Canada.
- **Non-Resident**
 - You stayed in Canada for **less than 183 days** during the year and
 - You **did not establish significant residential ties** with Canada.
- **Deemed Resident**
 - You stayed in Canada for **183 days or more** in a calendar year
 - You **did not establish significant residential ties** with Canada **and**
 - You are **not considered a resident of your home country under a tax treaty**.
- **Deemed Non-Resident**
 - You **established significant residential ties with Canada** and
 - **under a tax treaty** you are **considered a resident of another country with which Canada has a tax treaty**. Similar rules apply as non-residents.

<https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html>

WHERE CAN I GET MORE INFO?

- [Publication T4055](#), Newcomers to Canada
- [Income Tax Folio S5-F1-C1](#), Determining an Individual's Residence Status
- **CRA Web site:**
 - canada.ca/taxes-international-students
 - canada.ca/newtocanada

STILL NOT SURE...

- If you are still not sure what your residency status is for tax purposes, get the Canada Revenue Agency's opinion by filling out [Form NR74](#), Determination of Residency Status (Entering Canada)
- Mail or fax the form to the address listed at the top of the form

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html>

WHO HAS TO FILE A TAX RETURN?

- You owe/have to pay taxes
- You want to claim a refund
- Canada Revenue Agency asked you to file a tax return
- You disposed of capital property (sold a principal residence)
- You have to contribute to the Canada Pension Plan (CPP) for 2023 (this can apply if your total net self-employment income and pensionable employment income is **more than \$3,500**)
- Others (see CRA for complete list)

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/you-have-file-a-return.html>

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WHO SHOULD FILE A TAX RETURN?

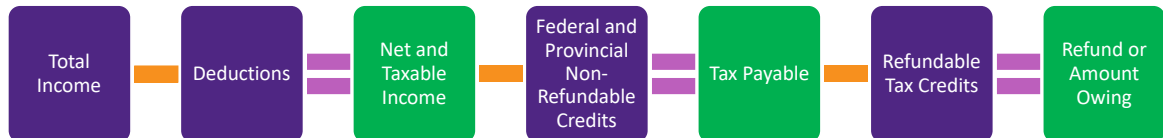
- You want to claim any of the following:
 - You want to transfer unused tuition fees or carry forward unused tuition, education, and textbook amounts to a future year
 - You want to begin or continue receiving credits and benefits such as:
 - GST/HST tax credit (4 times a year)
 - Ontario Trillium Benefit (monthly)
 - Canada Workers Benefit
 - Canada Carbon Rebate (formerly know as the Climate Action Incentive)
 - Canada Child Benefit (CCB) payments if you have children (monthly)
 - Disability Tax Credit (for yourself or your children)

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canada.ca/benefits-finder
canada.ca/child-family-benefits-calculator

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HOW TAXES ARE CALCULATED



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INCOME TO REPORT

- **All your world income earned** (regardless of what country the income came from) from the date you became a resident of Canada for tax purposes
 - Employment income (T4)
 - Scholarships, bursaries, fellowships, research grants, etc. (T4A)
 - Investment income (including cryptocurrencies) (T3, T5, etc.)
 - Universal Child Care Benefit (RC62)
 - Self-employment income (fill out Form T2125)
 - And other types of income (tips, commission, cash payments, employment insurance, parental leave, etc.)
- Your World Income is taxable from your date of entry. Report it in Canadian dollars.
 - Average Exchange rates: <https://www.bankofcanada.ca/rates/exchange/>
- Note: Loans and money sent by family do not get reported on your tax return

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/tax-slips.html>

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canada.ca/doing-your-taxes or canada.ca/taxes-individuals

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DEDUCTIONS

Deductions help reduce your taxable income

- You may be entitled to some deductions:
 - Moving expenses*
 - Union Dues
 - Employment expenses*
 - Child Care expenses
 - Support payments made
 - Other expenses

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MOVING EXPENSES



- An international student can deduct **international** moving expenses **only if** they are:
 - Attending post-secondary courses in Canada as a full-time student **and**;
 - Receiving **taxable** award income (e.g., research grant) **after** the move.
 - You cannot deduct moving expenses against non-taxable scholarship, fellowship, and bursary income.
- If you move for school or work, you can claim moving expenses **within** Canada (40 kms) against **taxable income** at your new location.
- Unused amounts can be carried forward 1 year
- See Form T1-M for more information

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-21900-moving-expenses.html>

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CHILD CARE EXPENSES

- You or your spouse/common-law partner paid someone else to look after your child so that you could work, go to school or conduct research
 - Includes day care, caregivers providing child care services, before/after-school care, camps, etc.
- The spouse with the **lowest income** generally claims this expense (even if it is zero)
 - UNLESS your spouse was enrolled in an educational program
- Fill out
 - Form T778, Child Care Expenses Deduction
 - Schedule ON479-A, Ontario Childcare Access and Relief from Expenses (CARE) Tax Credit

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-21400-child-care-expenses.html>

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EMPLOYMENT EXPENSES – HOME OFFICE EXPENSES

- If you worked from home in 2023:
 - Your employer required you to work from home
 - you worked more than 50% of the time from home for a period of **at least 4** consecutive weeks
 - the expenses were directly related to your work
 - you were not reimbursed by your employer for these expenses
 - You have completed and signed a copy of form T2200, Declaration of Conditions of Employment from your employer
- The temporary flat rate does not apply to 2023
 - The temporary flat rate only applied for 2020, 2021 and 2022 if you worked from home due to the COVID-19 pandemic

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canada.ca/cra-home-workspace-expenses

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TAX CREDITS

Tax Credits Help Reduce the Amount of Tax You Pay

- **Non-refundable tax credits**
 - can only be used to reduce the amount of tax you pay to \$0
 - any excess cannot be refunded
- **Refundable tax credits**
 - can be used to reduce the amount of tax you pay to \$0
 - any excess may be refunded

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TAX CREDITS

NON-REFUNDABLE

- Basic Personal amounts*
- Canada Employment amount
- CPP and EI contributions
- Spouse or eligible dependent amounts*
- Amounts transferred from your spouse
- Disability amount
- Canadian digital news subscription
- Tuition
- Eligible Medical expenses
- Donations and gifts
- RRSP Deduction (RRSP contribution)
- Ontario CARE and LIFT credits
- And more...

REFUNDABLE

- Refundable Medical Expense Credit
- Climate Action Incentive
 - Only certain provinces, including Ontario
 - Must be a resident for all of 2023 and be 18+
- Income Tax Deducted
- Canada Training Credit
 - Must be a resident for all of 2023, be between the ages of 26 and 66, and your notice of assessment for 2022 shows a CTCL for 2023

Some refundable tax credits and benefits are paid separately

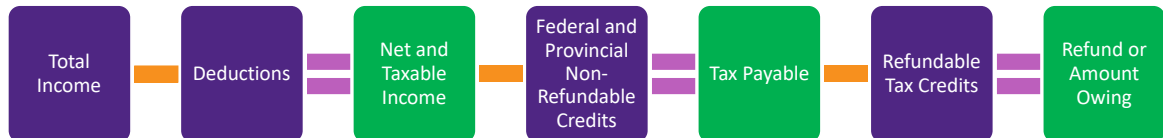
***Amount may need to be pro-rated**

<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/deductions-credits-expenses.html>

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TO SUMMARIZE



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WHAT DOCUMENTS DO YOU NEED TO DO YOUR TAXES?

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SOCIAL INSURANCE NUMBER OR ITN

- To file your income tax return you need a Social Insurance Number (SIN)
 - It is ok to use for your taxes if it has expired
 - If you are NOT eligible for a SIN**, never applied for one and never applied for an ITN you can apply for an **Individual Tax Number (ITN)**
 - Complete [Form T1261, Application for a Canada Revenue Agency Individual Tax Number \(ITN\) for Non-Residents](https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html)

https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html

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YOUR T-SLIPS – T2202

- T2202 - tuition amount**
 - available online at student.uwo.ca



Student Financials	Taxes										
<ul style="list-style-type: none"> My T2202 Slips Student Donation Fee My T4A Consent My T4A Slips 	<p>T2202 Slips</p> <p>Effective 2019, the T2202 Slip is a bilingual form. In 2017 and 2018, the slip was available in either an English or a French version.</p> <p>My T2202 Slips</p> <table border="1"> <thead> <tr> <th>Calendar Year</th> <th>View / Print Slip (EN)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>View / Print Slip (EN)</td> </tr> <tr> <td>2021</td> <td>View / Print Slip (EN)</td> </tr> <tr> <td>2020</td> <td>View / Print Slip (EN)</td> </tr> <tr> <td>2019</td> <td>View / Print Slip (EN)</td> </tr> </tbody> </table>	Calendar Year	View / Print Slip (EN)	2022	View / Print Slip (EN)	2021	View / Print Slip (EN)	2020	View / Print Slip (EN)	2019	View / Print Slip (EN)
Calendar Year	View / Print Slip (EN)										
2022	View / Print Slip (EN)										
2021	View / Print Slip (EN)										
2020	View / Print Slip (EN)										
2019	View / Print Slip (EN)										


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YOUR T-SLIPS – T2202

Enter the amounts from boxes 24, 25 and 26 under the **Tuition, education and textbook amounts** of your tax return

You can transfer up to \$5000 to a spouse, parent or grandparent.





Canada Revenue Agency / Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli

For student / Pour étudiant **2**


Year / Année

T2202 Tuition and Enrolment Certificate Certificat pour frais de scolarité et d'inscription

11 Name and address of designated educational institution Nom et adresse de l'établissement d'enseignement		11 School type Catégorie d'école	12 Flying school or club École ou club de pilotage
13 Name of program or course Nom du programme ou du cours		14 Student number Numéro d'étudiant	15 Filer Account Number Numéro de compte du déclarant
16 From De YY/MM AA/MM	20 To À YY/MM AA/MM	21 Number of months part-time/ Nombre de mois à temps partiel	22 Number of months full-time/ Nombre de mois à temps plein
17 Social insurance number (SIN) Numéro d'assurance sociale (NAS)		23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein	
18 Student Name Nom de l'étudiant		R Z	
19 Student address Adresse de l'étudiant		Totals / Totaux	
		24	25
		26	

Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2.
Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

See the privacy notice on the next page. / Consultez l'avis de confidentialité à la page suivante.
T2202 (20)



YOUR T-SLIPS – T4

?

- **T4 - if you worked** (issued by employer)
 - If you worked at Western, it may be available online on MyHR (www.uwo.ca/hr/my_hr/)
- Enter any amounts listed in your tax return

Employer's name – Nom de l'employeur


Year / Année

Employer's account number / Numéro de compte de l'employeur

Social insurance number / Numéro d'assurance sociale

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

Last name (in capital letters) / Nom de famille (en lettres majuscules) First name – Prénom Initial – Initiale



Canada Revenue Agency / Agence du revenu du Canada

T4
Statement of Remuneration Paid / État de la rémunération payée

45	14	22
10	16	17
12	16A	17A
28	24	26
29	18	44
	20	46
	52	50
	55	56

Other information (see over) / Autres renseignements (voir au verso)

Box – Case Amount – Montant


Box – Case Amount – Montant

Box – Case Amount – Montant

Box – Case Amount – Montant

Box – Case Amount – Montant

Box – Case Amount – Montant



YOUR T-SLIPS – T4A

- May be sent by mail or available online if you consented to receive it electronically
- **T4A - if you received a scholarship, bursary, fellowship, etc. (issued by Western)**
 - If online, it will be available on student.uwo.ca
 - If not, it was mailed to your home address
- **T4A – if you received a research grant or fellowship (i.e., you were a Graduate Research Assistant, RA)**
 - If online, it will be available through MyHR

https://www.uwo.ca/hr/pay/t4_t4a.html
https://www.registrar.uwo.ca/student_finances/tax_receipts.html

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T4A

From a scholarship or bursary

<https://student.uwo.ca>

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Student Financials



Total Due: \$1,293.37





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Taxes



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Student Financials

-  My T2202 Slips
-  Student Donation Fee
-  My T4A Delivery Method
-  My T4A Slips

Taxes

View T4 Slips

Review your available slips below. Select the year end slip that you would like to review.

[View a Different Tax Year](#)

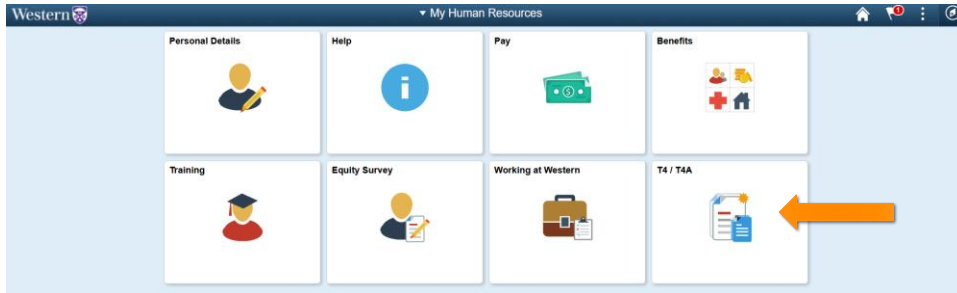
Select Year End Form							
Tax Year	Company	Province	Wage Loss Plan	Tax Form ID	Sequence	Year End Slip	Filing Instructions
2020	UWO	REG	T4A Slip	0	Year End Slip	Filing Instructions	

Note: Box 014 reflects your student number. It is for reference only. Do not add this to your tax return. See "Filing Instructions" for details.
 If your T4A has been amended you will see more than one slip listed above. Sequence "0" is your original. Any other "Sequence" value represents an amended T4A. The slip with the highest value in the "Sequence" field is the most recent version. Print this version only and use its data for your tax return.
 The T4A and filing instructions are 8.5 x 14 in size.

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T4A

- From a Research Fellowship (if you were an RA)
- https://www.uwo.ca/hr/my_hr/



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T4A - SAMPLE



- Box 104 = Research Grant
- Box 105 = Scholarship, Bursary, Fellowship
- Box 197-204 = COVID-19 supports received
 - Box 197 = CERB from CRA
 - Box 198 = CESB
 - Box 202 = CRB*
 - Box 203 = CRSB*
 - Box 204 = CRCB*

T4A
Statement of Pension, Retirement, Annuity, and Other Income
État du revenu de pension, de retraite, de rente ou d'autres sources

Canada Revenue Agency / Agence du revenu du Canada
Year / Année: []

Payer's name - Nom du payeur: []

Payer's program account number / Numéro de compte de programme du payeur: []

Social insurance number / Numéro d'assurance sociale: []

Recipient's program account number / Numéro de compte de programme du bénéficiaire: []

Recipient's name and address - Nom et adresse du bénéficiaire
Last name (gent) / Nom de famille (en lettres majuscules): []
First name - Prénom: []
Initials - Initiales: []

015 [] 016 [] 022 []

018 [] 020 []

024 [] 048 []

Other information (see page 2) / Autres renseignements (voir à la page 2)

Box - Case	Amount - Montant	Box - Case	Amount - Montant
Box - Case	Amount - Montant	Box - Case	Amount - Montant
Box - Case	Amount - Montant	Box - Case	Amount - Montant
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Box - Case	Amount - Montant	Box - Case	Amount - Montant

T4A (23) Protected B / bien complétez / protégé B une fois rempli

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YOUR T-SLIPS - OTHERS

- Other T-slips/information you may have been issued:
 - **T5** - if you earned interest from an investment account of \$50 or more (issued by bank)
 - Includes GICs and other investments
 - **T3** – if you have trust income (issued by bank)
 - **RC62** – if you have children and receive the Universal Child Care Benefit (UCCB)

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OTHER RECEIPTS AND FORMS



- Notice of Assessment - if filed your taxes last year
- Rent receipts*
- Donations receipts
 - Can keep for 5 years
- Income from any other sources
 - Tips, cash payments, rental income, etc.
 - From anywhere in the world

**You should NOT claim for things for which you
DO NOT have an original receipt!!!**

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LET'S TALK ABOUT RENT

- Your rent receipt **MUST** include the following:
 - Your full name
 - The address of the rented residence
 - The period for which rent was paid (months)
 - The amount of rent paid
 - Your landlord's full name, address and phone number
 - Your landlord's signature
- **TIP!:** Ask your landlord for a receipt at the **end of every year** and **before you move out!**

**You should NOT claim for things for which you
DO NOT have an original receipt!!!**

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ELIGIBLE MEDICAL EXPENSES

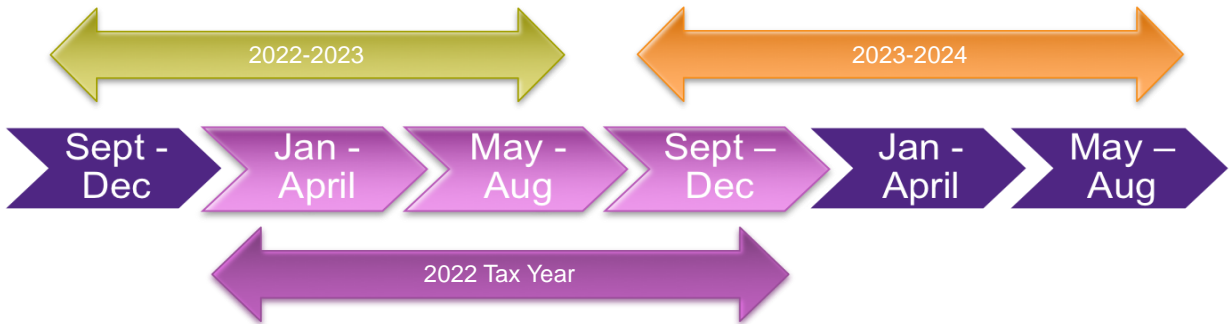
- From **student.uwo.ca (Detailed Statement of Account)**
 - Can claim for the entire family on 1 tax return
 - **Eligible Medical expense** receipts (including UHIP, SOGS/USC health plans)
 - Choose a 12 month period ending in 2023, which you haven't claimed before
 - You will generally use this same 12-month period for any later years
 - **TIP!:** Make a note of which 12 month period you chose and how you calculated the amounts!

*Remember, these are non-refundable tax credits.

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ACADEMIC VS TAX YEAR



MEDICAL EXPENSES

Note: At Western you pay for these from September – August. The tax year is from January – December.

You may be eligible to claim **UHIP and SOGS/USC Health and Dental Plans and other medical expenses**

	2022-2023	2023-2024
Claiming the Academic Year (Sept. 2022 – Aug. 2023)	100%	\$0 Claim next year.
Claiming the Calendar Year (Jan. 2023 – Dec. 2023)	Claim 2/3 (Jan – Aug, 2023)	Claim 1/3 (Sept – Dec, 2023)

DETAILED STATEMENT OF ACCOUNT

Student Financials

Total Due: \$1,293.37

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Fees and Refunds

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Student Financials
Fees and Refunds

- Statement of Account**
- Payment Methods
- Fee and Refund Schedules
- Per Course Identification
- Grad Student Account Summary

Statement of Account

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

Search Criteria

Search
Clear
Basic Search
Save Search Criteria

Search Results

View All
1-7 of 7

Description
2022 Fall/Winter

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GRAD – FALL 2023

Description	Item Amount
Tuition	
Tuition Full-time Intl PHD	2120.00
	Tuition Fees 2120.00
Ancillary Fees	
Organizational Fee	32.43
SOGS Health & Dental Plan	785.40
Transit Pass	92.16
SOGS HP Administration	31.42
Student Buildings	8.86
Student Recreation Centre Fund	31.16
Supplemental Fees/Other Charges	
UHIP	252.00
	Supplementary Fees 252.00
	Total Fees 2737.40
Payments/Credits	
Payment Bank Web	-177.40
WGRS - PHYSICS	-2560.00

Academic Year

Per Term

Scholarship/Fellowship

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<h1>UNDERGRAD – FALL 2023</h1>		Charges	
Western International	Academic Year	Tuition Pt Intl 1st Entry Yr 4	34,050.80
		Social Science Donation	50.00
		USC Health Plan	210.01
		USC Dental Plan	202.65
		My Virtual Doctor **	44.07
		Transit Pass	288.25
		Student Buildings	97.65
		Student Recreation Centre Fund	65.42
		Academic Support incl. Ombuds	9.49
		Health and Wellness	9.77
		Safe Transit Program	12.36
		Government Advocacy	8.37
		Student Life	11.27
		Peer Programs	3.71
		Clubs Administration	9.14
		Student Initiative Grants	4.41
		Gazette	12.95
		Radio Western	7.81
		Marching Band Fee	1.51
		Community Legal Services	4.38
		Faculty and Affiliate Councils	3.22
		Financial Aid Office	28.84
		Indigenous Services	9.07
		Western Foot Patrol	3.54
		Recreation	75.57
		Sport	62.69
		Signature Spaces (TRAC)	14.63
		Spirited Activities & Events	3.99
		Student Support & Case Mgmt	7.00
		Wellness & Equity Education	9.31
		Health & Wellness	79.52
		Careers & Experience	26.99
		Academic Support & Engagement	32.17
		International Student Services	10.57
	Off-Campus Housing & Mediation	6.72	
	UHIP	756.00	
	Social Science Donation Opt Ou	-50.00	

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OTHER

- Other receipts and forms you may need if you have children:
 - Daycare Receipts
 - Camp Receipts

You should NOT claim for things for which you DO NOT have an original receipt!!!

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OTHER INFORMATION YOU NEED



- Bank account information for setting up direct deposit
- Date you arrived in Canada (if you arrived in 2023 or filing for the first time)
- Income from January 1st – the date of arrival, in Canadian dollars (if filing for the first time)

**You should NOT claim for things for which you
DO NOT have an original receipt!!!**

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FIRST TIME FILERS

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FIRST TIME FILERS - IMPORTANT

- Include the **date you entered Canada** on your tax return
 - If you have not done your taxes for a few years, you will need to file taxes for each year separately
 - **Your date of entry ONLY goes on your first tax return!**
- You will need to know your **World Income**
 - January 1 until the date you arrived in Canada (not taxed)
 - Date you arrived in Canada until December 31

**If someone is filing your taxes for you, make sure to mention this information to them!
They may not know to ask!**

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FIRST TIME FILERS - IMPORTANT

- **Fill out form RC 151: GST/HST Credit and Climate Action Incentive Payment Application for Individuals Who Become Residents of Canada**
 - One form per family
 - Only fill it out ONCE!
 - **Mail it** to the tax centre that applies to you (see address on back of form)
 - Sudbury if your mailing address is in Ontario

[canada.ca/gst-hst-credit](https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc151.html)
<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc151.html>

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<p>Canada Revenue Agency / Agence du revenu du Canada Protected B when completed</p> <p style="text-align: center;">GST/HST Credit Application for Individuals Who Become Residents of Canada</p> <p>Fill out this form to apply for the GST/HST credit for the year in which you became a resident of Canada. Use this form only if you don't have children. If you have children under 18, use My Account or Form RC66, Canada Child Benefits Application. For more information, see "General information" on pages 3 and 4, go to canada.ca/gst-hst-credit, or see Guide RC4210, GST/HST Credit.</p> <p>Step 1 – Your information</p> <p>First name _____ Last name _____ Social insurance number _____</p> <p>Year _____ Month _____ Day _____ Home telephone number _____ Work telephone number _____</p> <p>Date of birth _____</p> <p>Mailing address (Apt No – Street No Street name, PO Box, RR) _____ Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> Français</p> <p>City _____ Province or territory _____ Postal code _____</p> <p>Home address, if different from mailing address (Apt No – Street No Street name, RR) _____ Date of address change _____</p> <p>City _____ Province or territory _____ Postal code _____</p> <p>Marital status – Select the box that applies to your marital status on the date you became a resident of Canada and enter the date this marital status began (leave the date blank if you have always been single). We define each marital status on page 3.</p> <p><input type="checkbox"/> Married <input type="checkbox"/> Living common-law <input type="checkbox"/> Widowed <input type="checkbox"/> Divorced <input type="checkbox"/> Separated <input type="checkbox"/> Single Since _____ Year _____ Month _____ Day _____</p> <p>If your marital status has changed since you became a resident of Canada, select the box that applies to your new marital status and enter the date of this change: _____ Year _____ Month _____ Day _____</p> <p>Step 2 – Information about your spouse or common-law partner</p> <p>First name _____ Last name _____ Social insurance number _____</p> <p>Date of birth _____ Year _____ Month _____ Day _____ If your spouse's or common-law partner's address is different than yours, enter it here; otherwise, their address will be updated to match the address indicated in Step 1.</p> <p>Step 3 – Your residency status</p> <p>For more information, see "Are you a resident of Canada?" on page 3.</p> <p>A – Newcomer to Canada</p> <p>You _____ Your spouse or common-law partner _____</p> <p>Enter the date you, or your spouse or common-law partner, became a resident of Canada _____ Year _____ Month _____ Day _____</p> <p>B – Returning resident of Canada</p> <p>You _____ Your spouse or common-law partner _____</p> <p>Enter the Canadian province or territory in which you, or your spouse or common-law partner, resided before you cut your residential ties with Canada _____</p> <p>Enter the date you, or your spouse or common-law partner, cut your residential ties with Canada (became a non-resident) _____ Year _____ Month _____ Day _____</p> <p>Enter the date you, or your spouse or common-law partner, re-established your residential ties with Canada (became a resident again) _____ Year _____ Month _____ Day _____</p>	<p style="text-align: right;">Protected B when completed</p> <p>Step 4 – Your income</p> <p>Enter your and your spouse's or common-law partner's (if you have one) income from all sources that was not reported on a Canadian tax return. All amounts must be converted into Canadian dollars using the Bank of Canada exchange rate in effect when you received the income. For the exchange rates, go to bankofcanada.ca/rates/evexchange.</p> <p>Enter "0" if you had no income.</p> <p>Note If you are an Indian as defined in the Indian Act, do not report the portion of income that qualifies for the tax exemption under section 87 of the Indian Act. For more information, go to canada.ca/taxes-benefits-indigenes.</p> <p>A – The year you became a resident of Canada</p> <p>Enter the year you became a resident of Canada _____</p> <p>Do not enter your spouse's or common-law partner's income in this section if they did not become a resident of Canada in that year. You will need to report their income for this year on Form CT19, Income of Non-Resident Spouse or Common-Law Partner, when you do your taxes for the year you became a resident of Canada.</p> <p>You _____ Your spouse or common-law partner _____</p> <p>Enter the income earned from January 1 of that year to the date you each became a resident _____ \$ _____ \$ _____</p> <p>B – One year before you became a resident of Canada</p> <p>Enter the year that is one year before you became a resident of Canada _____</p> <p>For example, if you became a resident of Canada in 2021, you would enter "2020."</p> <p>You _____ Your spouse or common-law partner _____</p> <p>Enter the income earned one year before you each became a resident _____ \$ _____ \$ _____</p> <p>C – Two years before you became a resident of Canada</p> <p>Fill out this step only if you became a resident of Canada between January 1 and May 31 of the year you entered in section A.</p> <p>Enter the year that is two years before you became a resident of Canada _____</p> <p>For example, if you became a resident of Canada on February 15, 2021, you would enter "2019."</p> <p>You _____ Your spouse or common-law partner _____</p> <p>Enter the income earned two years before you each became a resident _____ \$ _____ \$ _____</p> <p>Step 5 – Signature</p> <p>I certify that the information given on this form is correct and complete. I understand that it is a serious offence to make a false statement.</p> <p>Your signature _____ Date: _____ Year _____ Month _____ Day _____</p> <p>Spouse's or common-law partner's signature _____ Date: _____ Year _____ Month _____ Day _____</p> <p><small>Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax benefits, audit, compliance and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA/PAI 140 on info Source at canada.ca/cra-cra-info-source.</small></p>
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HOW TO DO YOUR TAXES



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HOW TO FILE YOUR RETURN

1. Online using CRA certified software (canada.ca/netfile)
 - a. **File it online - NETFILE**
 - **CANNOT be used if:**
 - if you are a non-resident, deemed resident or emigrant
 - If you have an **ITN/SIN starting with “0”**
 - Your address is outside of Canada
 - Employment income from an international organization
 - You will be asked for an Access Code located on the top right-hand side of your Notice of Assessment (**not required your first year**)
 - b. **Use the software, print off the return and mail it**
2. **File a paper return**
 - canada.ca/taxes-general-package

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UFILE

- Free for university students
 - Special online code for students: **CFS1981**
- Free for anyone doing taxes in Canada for the first time
- Free if your total family income is less than \$20,000

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<http://www.ufile.ca/tips-and-tools/file-for-free>

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IF YOU ARE MAILING YOUR TAX RETURN:

Place of Residence:	Tax Centre
If mailing address is not in Canada: USA, United Kingdom, France, Netherlands, or Denmark Ontario: Hamilton, Kitchener, Waterloo, London , Thunder Bay, or Windsor	Winnipeg Tax Centre PO Box 14001, Station Main Winnipeg MB R3C 3M3 CANADA
If mailing address is not in Canada: All other countries Ontario: Barrie, Belleville, Kingston, Ottawa, Peterborough, St. Catharines, Sudbury, or Toronto	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C2 CANADA

HOW TO FILE YOUR RETURN

3. Have someone file for you (EFILE)

- **USC Tax Clinic**
 - March 4 - 28, 2024 – sign up for an appointment
 - <https://www.instagram.com/uscincometax>
- **Community Tax Clinics (CVITP)**
 - canada.ca/get-tax-help
- **Certified Tax Professional**
 - Make sure they have experience doing taxes for newcomers to Canada

**Bring a USB to a tax clinic and
request a copy of the complete PDF Tax Return
(not just the summary page)!**

NOTE: You must have a Social Insurance Number.

HOW TO FILE YOUR RETURN

- **Community Tax Clinic eligibility requirements:**
 - Income is less than \$35,000 (individual), \$45,000 (couple), Increase by \$2,500 for each additional family member.
 - No self-employment income or employment expenses
 - No rental income, foreign income, foreign property, interest income over \$1000, business income and expenses, capital gains or losses, etc..
 - Have not filed for bankruptcy.

MYCRA ACCOUNT

- **To set up your CRA account you need:**
 - Your SIN
 - Date of birth
 - Your current postal code
 - An amount you entered on your income tax and benefit return, so have your return on hand (the line requested will vary and it could be from the current tax year or the previous one)
 - **You MUST have filed a tax return and received your Notice of Assessment in one of the previous 2 years**
- One you register, you will receive a security code by email or mail (5 – 10 days)
- Before you file your taxes electronically:
 - Set up your account
 - Update your mailing address

MYCRA ACCOUNT

- You can see and do the following online:
 - Update your address, personal information and direct deposit information*
 - View your tax slips online (e.g., T4, T4A, T5, T3, carry forward amounts, etc.)
 - Track your refund, view or change your tax return
 - View your mail online like your Notice of Assessment
 - Check your benefit and credit payments and statements
 - And more!

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canada.ca/auto-fill-my-return
canada.ca/my-cra-account

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HOW TO FILE YOUR RETURN



MAILING YOUR FORMS

- What to include with your return:
 - T1 General
 - Schedule 1
 - Schedule 11
 - Schedule 14
 - ON428
 - Schedule ON-S11
 - ON-BEN
 - Other forms in the tax package as it applies to you
 - Your T-Slips (T2202, T4, T4A, T5, etc.)
- DO NOT send in your receipts! (Unless you are filing for previous years.)**

FILING ONLINE

- Keep a copy of the following for 6 years:
 - Your complete tax return PDF
 - Bring a USB to a tax clinic and request a copy of the complete file – not just the summary!
 - Your T-Slips (T2202, T4, T4A, T5, etc.)
 - Your receipts

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IMPORTANT!!!!

- Keep a copy of the following for 6 years
 - Your Tax Return
 - Your T-Slips
 - Receipts for anything being claimed
 - Notice of Assessment
 - Any letters from CRA
- Notify CRA if you are moving!
 - You cannot change your address using NETFILE!

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WHAT HAPPENS NEXT?

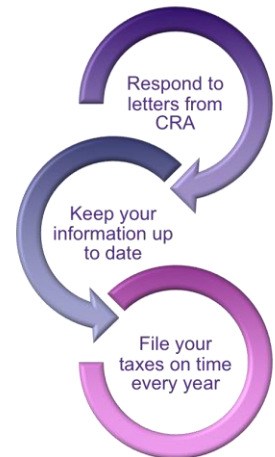
- Letters you will receive in the summer:
 - Notice of Assessment (summary of tax return)
 - Letter from the GST/HST Office
 - Letter from the Ontario Trillium Benefits and Climate Action Incentive offices
- You may also receive:
 - A letter requesting that you send additional information or receipts/T-slips

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YOU WILL NEED TO:

- Respond to letters from CRA
- Keep your information up to date
 - Mailing address
 - Direct Deposit information
 - Marital and family status
- File your taxes on time every year



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NEED TO CHANGE YOUR TAX RETURN

- Reassessment requests can be done:
 - Through **MyCRA**
 - Fill out and mail **form T1-ADJ**
 - **ReFILE** using your certified tax software
- Do not send in a new tax return!

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BEWARE OF SCAMS!



- **Beware of scams** – suspicious emails, letters, text messages or telephone calls that claim they are from the CRA but are not!
 - Check your CRA MY Account to see if you have new mail or an amount owing
 - Call the CRA to check on communications you received
- **Ask yourself:**
 - Do I owe money to the CRA?
 - Is the caller using threatening or aggressive language?
 - Is the caller threatening to arrest you or to send the police/RCMP or deport you?
 - Is the caller asking for information I would not provide on my tax return?
 - Is the caller asking me to pay by prepaid credit card, cryptocurrency, gift cards or Interac e-transfer?
 - Is the caller asking for a fee to speak with a contact centre agent?

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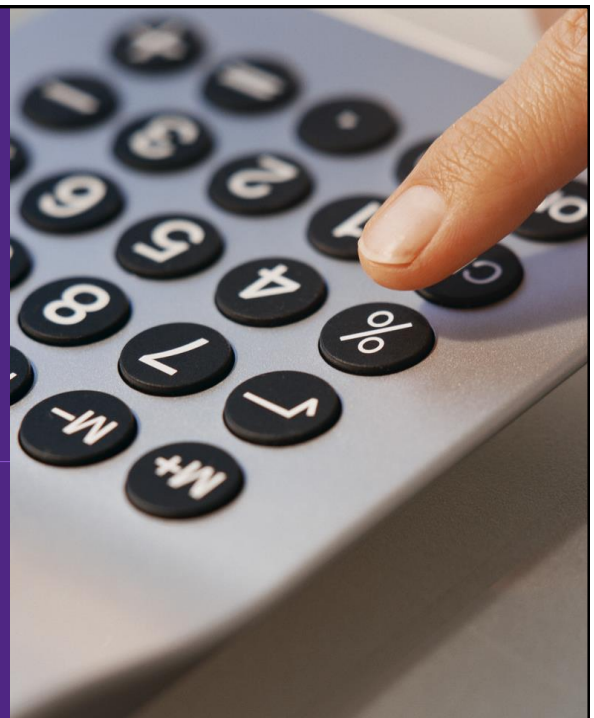
canada.ca/be-scam-smart

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USING UFILE

[WWW.UFILE.CA/TIPS-AND-TOOLS/FILE-FOR-FREE](https://www.ufile.ca/tips-and-tools/file-for-free)

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USING UFILE – GETTING SET UP

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USING UFILE – GETTING SET UP

Social Insurance Number:

If you don't know your SIN number, enter 000-000-000 and then go back and edit later.

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USING UFILE

★ Mailing address can be anywhere in the world. If not in Canada, you have to mail your tax return.

★ You cannot change your address through Ufile. You must change it through your MyCRA account or by calling CRA at 1800-959-8281

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USING UFILE

★ Your middle name has to match how your middle name is on your SIN

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USING UFILE

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 NETFILE File your tax return electronically

UFile 2023

Ana Perez + add spouse + add dependant

- Identification
- Current address
- CRA questions
- NetFile
- CRA Auto-fill my return
- CRA Express NOA
- Interview setup
- Immigrant, emigrant, non-resident
- T4 and employment income
- Employment expenses
- T4A, T4FHSA and pension income
- Interest, investment income and other income
- Foreign income and property
- Other income
- Other information slips
- Medical, disability, caregiver
- Donations/political contribution
- Tuition, education, student loans
- Child care (special cases)
- Other deductions and credits

Climate Action Incentive

The Government of Canada has announced its intention to deliver the Climate action incentive (CAI) as a quarterly benefit. If you are eligible, you would automatically receive your CAI payments four times a year, starting in July 2024. To receive your payments, you have to file a tax return even if you did not receive income in the year. For more information, go to canada.ca/child-family/benefits.

Supplement for residents of small and rural communities

For the purpose of the CAI supplement for residents of small and rural communities, you must have resided outside of a census metropolitan area (CMA) on December 31, 2023, and you expect to continue to reside outside the same CMA on April 1, 2024. To determine if you reside outside a CMA, go to [Find out if you qualify for the supplement for residents of small and rural communities](#).

Select the principal place of residence of the taxpayer on December 31

CMA: London

Email notifications from the CRA

Sign up to get email notifications when you have new mail to view in My Account and when important changes are made on your account.

Terms and conditions:

By providing your email address, you are registering for online mail and authorizing the Canada Revenue Agency (CRA) to send you email notifications when there is mail for you to view on My Account.

Any notices and correspondence delivered online on My Account will be presumed to have been sent on the date of that email notification. You understand and agree that your **notice of assessment** and **notice of reassessment** and any future correspondence eligible for online delivery will no longer be printed and mailed.

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

Please add CRA.DoNotReply-NePasRepondre.ARC@canada.ca to your address book, contact list, or safe senders list.

I accept the terms and conditions and I choose to receive email notifications from the CRA

No

Email address

Add CRA.DoNotReply-NePasRepondre.ARC@canada.ca to your address book, contact list, or safe senders list.

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USING UFILE

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- Interest, investment income and other income
- Foreign income and property
- Other income
- Other information slips
- Medical, disability, caregiver

Electronic filing - NetFile

The government's NETFILE service lets you file your tax return electronically over the internet.

You must inform the CRA of any change in your address, name, direct deposit information, or date of birth **before** submitting your tax return using NETFILE. Your name, address and direct deposit information will not be transmitted with your federal NETFILE return. The CRA will use the information they already have on record for you.

To change your address contact CRA by phone at 1-800-959-7383 or [click here](#). For further information, including situations that make you ineligible for NetFile, [click here](#).

Your tax return is not automatically transmitted to the government when you select to use NETFILE here. After you have completed your return, you need to transmit your information to the government. For more information, [click here](#).

If you do not use NETFILE, you must [print your tax return](#) and mail it to the government.

NETFILE NETFILE federal

Will you be using NETFILE to submit your federal return electronically?

Yes (if eligible)

CRA - Prior year returns

NETFILE now accepts the current year and up to five prior-year returns. If you intend to file more than one of these returns today or within the next two days select "YES" at the "prior year" question. In order to accurately assess your returns, please file your returns in order, oldest return first.

Will you be using NETFILE to submit a prior year federal return, today or within the next two days?

Yes

If you need to file several years of tax returns, say yes to the last question and make sure to file all of your returns within 2 days.

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USING UFILE

1 **Start**
Get started with helpful information and tips

2 **Interview**
Enter your tax information, tax slips, etc.

3 **Review**
Review your results, view messages and more

4 **Tax Return**
View or print your complete tax return(s)

5 **NETFILE**
File your tax return electronically

UFile 2023

Ana Perez + add spouse + add dependant

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- CRA Express NOA
- Interview setup**
- Immigrant, emigrant, non-resident
- T4 and employment income
- Employment expenses
- T4A, T4FHSA and pension income
- Interest, investment income and capital gains
- Foreign income and property
- Other income
- Other information slips

CRA Auto-fill my return

About Auto-fill my return

Auto-fill my return is a secure Canada Revenue Agency (CRA) service that allows you to automatically fill in parts of your tax return.

Take advantage of this service to save time and access important tax information!

Auto-fill my return is not mandatory.

You can watch the UFile video [How to use the Auto Fill My Return \(AFR\)](#).

Use Auto-fill my return in this file?

Yes, Use Auto-fill my return in this file

Click the Next button at the bottom to go to the page Download my information

Using the Auto-fill my return service for the first time?

[Click here](#) to view the tutorial

You can also use Auto-fill my return for:

- You need to have your MyAccount set up to use this function.
- Once you download your information, double-check to make sure that none of your T-slips are missing.

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USING U-FILE

1 **Start**
Get started with helpful information and tips

2 **Interview**
Enter your tax information, tax slips, etc.

3 **Review**
Review your results, view messages and more

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View or print your complete tax return(s)

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File your tax return electronically

UFile 2023

Ana Perez + add spouse + add dependant

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- Other income
- Other information slips
- Medical, disability, caregiver
- Donations/political contributions
- Tuition, education, student loans
- Child care (special cases)

CRA Express NOA

About Express NOA

Express NOA is a secure Canada Revenue Agency (CRA) service that allows you to request the electronic delivery of the Notice of Assessment directly into UFile.

Take advantage of this new service to receive the Notice of Assessment **immediately after filing a return!**

Express NOA is not mandatory.

The **Notice of Assessment** provides an account summary with the result of the assessed return showing a refund, a zero balance, or a balance owing, tax assessment summary, explanation of changes and other information, as well as the RRSP/PRPP deduction limit statement. It may also contain the Home Buyers' Plan statement and Lifelong Learning Plan statement.

The Express NOA service is available year-round.

Use Express NOA in this file?

Yes, Use Express NOA in this file

You can download the Notice of Assessment at step 5) NETFILE after successfully filing the return electronically.

Using the Express NOA service for the first time?

[Click here](#) to view the tutorial

To use this service:

You must be signed up for **Email notifications** from the CRA.

Note: your notices of assessment will no longer be printed and mailed.

You must be registered with CRA's My Account.

- Leave this unchecked your first year!
- You need to have your MyAccount set up to use this function.
- You also need to be signed up for email correspondence

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USING UFILE – INTERVIEW SETUP

1 Start Get started with helpful information and tips | 2 Interview Enter your tax information, tax slips, etc. | 3 Review Review your results, view messages and more | 4 Tax Return View or print your complete tax return(s) | 5 NETFILE File your tax return electronically

UFile 2023

Ana Perez + add spouse + add dependant

- Identification
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- CRA Express NOA
- Interview setup**
 - Immigrant, emigrant, non-resident
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 - Employment expenses
 - T4A, T4FHSA and pension income
 - Interest, investment income and capital gains
 - Foreign income and property
 - Other income
 - Other information slips
 - Medical, disability, careaiver

Interview setup

Tick any boxes which apply to your tax situation in each of the sections below. When you are finished, click *Next* and the Left side menu will show the topics for your customized interview.

Click on if you want to go directly to the topic on the Left side menu.

If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by clicking *Interview setup* in the Left side menu.

Specific situations

- No income to report in 2023 ← If no income
- Immigrant, emigrant, non resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year Check off this box, for your first and last year in Canada filing taxes.
- Tax return for a deceased person
- Tax return for a Status Indian
- Prison in 2023
- Legal representative or guardian

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USING UFILE – INTERVIEW SETUP

Employment and other benefits

- Employment income and employment insurance benefits (T4, T4E/RL-6) ← T4
- Social assistance, worker's compensation (T5007/RL-5)
- Union or professional dues not on T4 slips
- Employment expenses ← Work from Home
- GST or QST rebate on employment or partnership expenses

Pension and other income

- Pension income, other income and split pension income, COVID-19 benefits (T4A, T4FHSA NEW, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032) ← T4A

Rental income

- Rental property income

Investment income and expenses

- Interest, investment income and carrying charges/interest expenses/CNL (T3, T6, T4PS, T5008, RC359) ← T3, T5
- Partnership income, tax shelters (T5013, T101, T5003, T5004, T1CP)
- Capital gains (or losses) and capital gain history
- Foreign income or foreign property (T1135) ← Foreign Income
- You need to calculate your Nova Scotia venture capital tax credit (T224) or your Nova Scotia innovation equity tax credit (T225)

If self-employed

Self-employment







- Self-employed business income
- You need to complete the immediate expensing limit agreement NEW
- Investment tax credits

★ Self-employment includes having a sole proprietorship (own business), independent contractor, working for Uber, etc.

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USING UFILE – INTERVIEW SETUP

 Student	<input checked="" type="checkbox"/> Tuition, education, textbooks, student loans, and Canada training credit T2202	 Instalments and tax transfer	<input type="checkbox"/> Tax paid by instalments and tax transfer T
 Common tax deductions	<input checked="" type="checkbox"/> Medical expenses, disability, caregiver Medical Expense <input type="checkbox"/> Donations and federal political contributions T <input type="checkbox"/> RRSP, HBP, LLP, other plans and funds (T5006) T	 Other topics	<input checked="" type="checkbox"/> Moving expenses T <input type="checkbox"/> Repaid amounts made to the government or to an employer T <input type="checkbox"/> Other deductions and credits (including school supply and home buyers' amount) T <input type="checkbox"/> Adjustment request for a tax return that has been filed T
 Parents and children	<input type="checkbox"/> Alimony or support payments T <input type="checkbox"/> Universal child care benefits (RC62) T <input type="checkbox"/> Child care (special cases) Child Care Expense <input type="checkbox"/> Adoption expenses and treatment of infertility T	 Carryforward amounts and prior year information	<input type="checkbox"/> Losses of prior years, carrybacks T <input type="checkbox"/> Alternative minimum tax carryforwards T <input type="checkbox"/> Prior year information T

Child care expenses are entered in the dependent's file. Tick here if:

- You are eligible to claim child care expenses even though your earnings are higher than your spouse's, or
- You have child care expenses and attended school.

USING UFILE

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5 **NETFILE**
File your tax return electronically

Ana Perez
+ add spouse
+ add dependant

- Identification
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- Interview setup**
- Immigrant, emigrant, non-resident, factual res.
- Immigrant
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- Employment expenses
- T4A, T4FHSA and pension income
- Interest, investment income and carrying charges
- Foreign income and property
- Other income
- Other information slips
- Self-employment income
- Medical, disability, caregiver
- Tuition, education, student loans
- Child care (special cases)

Select the relevant option. If none is relevant, click **Next**.

Immigrant, emigrant, non-resident or factual resident

You immigrated to Canada in 2023 +

You emigrated from Canada in 2023 +

You were a non-resident of Canada for all of 2023 (employment/self-employment/taxable Canadian property income) +

You were a non-resident of Canada reporting ONLY a disposition of taxable Canadian property (section 116 of ITA) **NEW** +

You were a non-resident of Canada for all or part of 2023 reporting ONLY rental income and you are making an election under section 216 of ITA +

You were a non-resident of Canada for all of 2023 reporting pension income and you are making an election under section 217 of ITA +

You are a non-resident of Canada and you wish to file a NR6 return +

You were a factual resident **NEW** +

You are a Canadian resident and your spouse immigrated to Canada in 2023 +

Residency status Information about your residency status +

Click 1st year in Canada, if a resident

If non-resident/deemed resident

If you are a resident but lived overseas for school/work

Click if spouse new to Cda

If non-resident/deemed or factual resident

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UFILE – IF YOU ARE A NEWCOMER

Date of entry (dd-mm-yyyy)

! A required field was left blank.

? **Required**

Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada

Select canadian sourced income

Source of income

Required, even if \$0 ? +



Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada

Name of country

?

Required

Select foreign sourced income

Source of income

Required, even if \$0 ? -

! A required field was left blank. +

If you receive old age security pension, you have to complete the T1136 return.

Do you wish to generate an old age security return for non-residents (T1136)?

?

IMPORTANT!

If someone is helping you with your tax return, make sure they have asked you these questions!

- Date you entered Canada in 2023
- Income from Jan. 1, 2023 – date of entry in 2023

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UFILE – IF YOU ARE A NOT A RESIDENT

Information about your residency status

Selected the option that describes your residency status as of December 31.

Information about residency status

?

- Non-resident
- Deemed non-resident
- Deemed resident - stayed 183 days or more in Canada
- Deemed resident - other reason
- Factual resident

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UFILE - EMPLOYMENT INCOME

If you earned employment income (e.g. T4 slips, tips) or received employment insurance benefits, select the appropriate item below. If you have more than one T4, complete one then return here and select again.
 Click **+** next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click **Next**. To **edit** a page, click the item added in the left side menu. To **delete** a page, click **-**.

T4 and T4E	T4 income (earned in any province except Quebec)	+ ?	T4 slips - employment
	T4 and RL-1 (Relevé 1) income earned in Quebec with QPP contributions	+ ?	
	T4 and RL-1 (Relevé 1) income earned in Quebec with CPP contributions	+ ?	
	T4E - Employment insurance and other benefits	+ ?	
Other	Tips	+ ?	Tips not on T4
	Other employment income	+ ?	If you did not receive a T4
	Volunteer firefighters' amount and search and rescue volunteers amount	+ ?	
CPT20	CPT20 - CPP Election for Other employment earnings	+ ?	
	CPT20 - CPP Election for tax-exempt self-employment earnings of an Indian (Type N)	+ ?	
T1212	T1212 - Deferred employee stock option benefits	+ ?	

Other employment income includes any income received from employment where you did **not** receive a T4 slip, including cash payments.

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U-FILE – T4

T4 - Statement of Remuneration Paid

Copy the amounts from your T4 employment income slip to the corresponding box numbers here. If a box is blank on your slip do not enter zero here - leave blank.
Boxes 57 to 60, Employment income by period, are entered as OTHER INFORMATION.

Employer's name	?
Employment income	14
Province of employment	10
Employee's CPP contributions	16
Employee's EI premiums	18
RPP contributions	20
Pension adjustment	52
Income tax deducted	22
EI insurable earnings (Warning: if 0, see help.)	24
CPP pensionable earnings (Warning: if 0, see help.)	26

Enter the amounts from each box on your T4 slip. Match the box numbers.

Create a new "sheet" for each T4 you have.

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USING UFILE – IF YOU HAVE A T4A

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your completed tax returns

5 NETFILE File your tax return electronically

UFile 2023

Ana Perez + add spouse + add dependant

- Identification
- Current address
- CRA questions
- NetFile
- CRA Auto-fill my return
- CRA Express NOA
- Interview setup
- Immigrant, emigrant, non
- Immigrant
- Residency status
- T4 and employment income
 - T4 income
 - Employment expenses
 - T4A, T4FHSA and pension income**
 - Interest, investment income and
 - Foreign income and property
 - Other income
 - Other information slips
 - Self-employment income
 - Medical, disability, caregiver
 - Tuition, education, student loan
 - Child care (federal credit)

T4A, T4FHSA, pension and retirement income

If you earned income reported on a T4A slip, received a T4FHSA slip **NEW** or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under **foreign income**. For tips relating to pensions, click [here](#). Click **+** next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click **Next** to **edit** a page, click the item added in the left side menu. To **delete** a page, click **-**.

- T4A - Pension, retirement, annuity, and other income (COVID-19 benefits) **+** **-**
- T4FHSA - First home savings account statement **NEW** **+**
- T4A(OAS) - Old age security pension income **+** **-**
- T4A(P) - Statement of Canada or Quebec pension plan benefits **+** **-**
- T4A.RCA - Statement of distributions from a retirement compensation arrangement (RCA) **+** **-**
- T4RRF - Income from registered retirement income fund **+** **-**
- T4RRSP - Income from registered retirement savings plan **+** **-**
- Split pension income with your spouse **+** **-**
- Prior years T1172 - amounts used to reduce the additional tax **+** **-**

Enter foreign pensions under **Foreign income**.

For tips relating to pensions, click [here](#).

You can watch the UFile video [How to enter pension income and perform the pension income split](#) **NEW**

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UFILE – IF YOU HAVE A T4A

Copy the amounts from your T4A slip to the boxes below. For some of the boxes, you will need to choose the type of income that the amount represents. This additional information is needed to properly report the income on your tax return, and to claim any tax credits and deductions to which you may be entitled.

COVID Benefits, boxes 197 to 205, are entered as OTHER INFORMATION

This T4A slip was issued by Western University

Player-offered dental benefits **NEW**

Pension or superannuation 016

Lump-sum payments 018

Annuities 024

RL-1 box E or RL-2 box J - Quebec income tax deducted (Applies only if the issuer of this slip deducted Quebec income tax) J

OTHER INFORMATION (COVID-19 benefits) (click on the triangle to see the list of choices)
(A payment of fees for services under code 028 should be entered in **Box 048**)

- [028] Other income
- [104] Research grants
- [105] Scholarships, bursaries, fellowship
- [105] Elementary and secondary school scholarships
- [105] Part-time program scholarships
- [105] Post-doctoral fellowships
- [105] F13010 Artists' project grants
- Expenses associated with the artists project grants
- [106] Death benefits
- [107] Payments from wage-loss replacement plan
- [109] Periodic payments from an unregistered plan
- [116] Medical travel assistance
- [117] Loan benefits
- [118] Medical premium benefits
- [119] Premiums paid to a group term life ins. plan
- [123] Payments from a revoked DPSP
- [125] Disability benefits paid out of a supernann...
- [127] Veterans' benefits
- Charitable donations

030

030

032

034

040

042

046

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U-FILE – INVESTMENT INCOME (T3, T5)

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U-FILE – FOREIGN INCOME

This is ONLY for foreign income earned AFTER you entered Canada and became a resident for tax purposes!

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UFILE – MEDICAL EXPENSES

1 Start
Get started with helpful information and tips

2 Interview
Enter your tax information, tax slips, etc.

3 Review
Review your results, view messages and more

4 Tax Return
View or print your complete tax return(s)

5 NETFILE
File your tax return electronically

UFile 202

Ana Perez + add spouse + add dependant

- Immigrant, emigrant, non-resident
- Immigrant
- T4 and employment income
- T4 income
- Employment expenses
- COVID-19 Temporary flat rate method
- T4A and pension income
- T4A: Western University
- Interest, investment income and carrying charg
- T5 investment income
- Interest
- Foreign income and property
- Other income
- Other information slips
- Medical, disability, caregiver
- Donations/political contributions
- Tuition, education, student loans

Medical expenses, disability deductions

If you incurred medical expenses or are disabled, or if you housed an elderly relative whom you supported, select the relevant item below. For tips relating to medical expenses, [click here](#).

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click **Next**. To **edit** a page, click the item added in the left side menu. To **delete** a page, click -.

Medical expenses	<p>Medical expenses + ?</p> <p>Sharing of medical expenses + ?</p> <p>Last date of medical expenses + ?</p>
Disability deductions, caregiver	<p>Infirmary and Disability amounts claim for yourself* (line 31600) + ?</p> <p>Disability supports deduction for attendant care, etc. you needed to be able to earn income (line 21500) + ?</p> <p>Home accessibility expenses (line 31285) + ?</p>

*To claim the disability amount transferred from a dependant or your spouse, first make the claim in the file of your dependant or spouse. The program will automatically transfer their unused disability amount to your tax return.

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UFILE – MEDICAL EXPENSES

1 Start
Get started with helpful information and tips

2 Interview
Enter your tax information, tax slips, etc.

3 Review
Review your results, view messages and more

4 Tax Return
View or print your complete tax return(s)

5 NETFILE
File your tax return electronically

UFile 2023

Ana Perez + add spouse + add dependant

- Identification
- Current address
- CRA questions
- NetFile
- CRA Auto-fill my return
- CRA Express NOA
- Interview setup
- Immigrant, emigrant, noi
- Immigrant
- Residency status
- T4 and employment inco
- T4 income
- Employment expenses
- T4A, T4FHSA and pensio
- T4A annuity income
- Interest, investment income a
- Foreign income and property
- Other income

Last date of medical expenses

Each family member may claim medical expenses for any 12-month period ending in 2023 and which they did not claim in 2022. The program will ignore any medical expenses entered with dates that are after the cut-off date entered below. If you leave this cut-off date blank, the program will assume 31-12-2023.

For more information, [click here](#).

Last date of medical expenses (dd-mm-2023) ? 31-08-2023

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UFILE – MEDICAL EXPENSES

1 Start 2 Interview 3 Review 4 Tax Return 5 NETFILE UFile 2023

Ana Perez + add spouse + add dependant

- Identification
- Current address
- CRA questions
- NetFile
- CRA Auto-fill my return
- CRA Express NOA
- Interview setup
- Immigrant, emigrant, non-res
- T4 and employment income
- Employment expenses
- T4A, T4FHSA and pension inc
- Interest, investment income a
- Foreign income and property
- Other income
- Other information slips
- Self-employment income
- Medical, disability, caregi
- Medical expenses
- Last date of medical expend
- Tuition, education, student lo

Medical expenses

Please enter medical expenses in the file of the family member for whom they were incurred. This will enable MaxBack to properly optimize the medical expenses deductions. To enter additional amounts, click + below. Note that your total medical expenses must exceed the lesser of the threshold amount and 3% of your net income in order to reduce your taxes. If you already have a separate list of medical expenses, enter See list in the description section below and indicate the total amount. If you are filing electronically, keep your list and receipts in case the government should ask to see them. If filing a paper return, attach a copy of the list and your receipts to your tax return. For more information, click here.

Do not enter here an amount which you already entered in **Box 85 of a T4 slip or in Box 135 of a T4A slip.**
 For tips relating to medical expenses, click here.

Medical expenses

Dates (dd-mm-yyyy), descriptions of medical expenses, amounts in the \$ field. click here.

01-09-2022, University Health Insurance Plan (UHIP)	\$252.00	+ -
01-01-2023, University Health Insurance Plan (UHIP)	\$252.00	+ -
01-05-2023, University Health Insurance Plan (UHIP)	\$252.00	+ -
01-09-2022, SOGS Health and Dental Plan	\$714.00	+ -

Expenses for medical services not available in your area

Expenses for medical services not available in your area. click here.

Description + -

Make sure to enter the date and description of your medical expenses.

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UFILE - TUITION

1 Start 2 Interview 3 Review 4 Tax Return 5 NETFILE UFile 2022

Ana Perez + add spouse + add dependant

- Interview setup
- Immigrant, emigrant, non-resident
- Immigrant
- T4 and employment income
- T4 income
- Employment expenses
- COVID-19 Temporary flat rate method
- T4A and pension income
- T4A: Western University
- Interest, investment income and carrying charg
- T5 investment income
- Interest
- Foreign income and property
- Other income
- Other information slips
- Medical, disability, caregiver
- Medical expenses
- Last date of medical expenses
- Donations/political contributions
- Tuition, education, student loans
- T2202 - Tuition

Tuition, education, textbooks and interest on student loans

If you attended post-secondary school in 2022, paid tuition fees, or have unused tuition and education amounts from prior years, select the 1st item below. If you paid student loan interest that you have not previously claimed, select the 2nd item. To transfer tuition, education and textbook amounts from a dependant, see the 3rd item.

You can watch the UFile video [How to claim the Canada Training Credit \(CTC\)](#).

Click + next to the item below to add a new page, then enter your information. If you do not need to add any (more) items, click Next. To edit a page, click the item added in the left side menu. To delete a page, click -.

T2202 Tuition and enrolment certificate* (TL11A and TL11C) (line 32300)	+ -
Interest paid on your student loans (line 31900)	+ -
Tuition amount transferred from a child whose return is not processed with yours (line 32400)	+ -
Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010	+ -
Canada training credit (CTC)	+ -

*To claim tuition amount transferred by your spouse (line 36000 on schedule 2), enter them in your spouse's file if you are preparing both returns together. If you are preparing separate returns, click Spouse - Schedule 2 transfers, then see the page titled Spouse - Schedule 2 transfers.

If you were a part-time student and received a scholarship, bursary or fellowship

To claim the CTC, you must meet all of the following conditions:

- You were resident in Canada for all of 2023
- You were at least 26 years of age and less than 66 years of age at the end of the year
- You have a Canada training credit limit (CTCL) for 2023 on your latest notice of assessment or reassessment for 2022

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UFILE - TUITION

Current year tuition amount

T2202, TL11A, TL11C

T2202 Eligible tuition fees paid to Canadian educational institutions for 2022
(Enter description in first field, amount in the \$ field.)

Western University

TL11A, TL11C Eligible tuition fees paid to foreign educational institutions for 2022
(Enter description in first field, amount in the \$ field.)

description

T2202 Number of months of **part-time** post-secondary studies
(or TL11A/TL11C Column B)

T2202 Number of months of **part-time** post-secondary studies
(if you were suffering from a **major functional deficiency**)
(or TL11A/TL11C Column B)

T2202 Number of months of **full-time** post-secondary studies
(or TL11A/TL11C Column C)

Charitable donations on T2202

Unused tuition and education amounts from prior years

Unused tuition and education amounts from prior years - **federal**

Unused tuition and education amounts from prior years - **provincial**

From your Notice of Assessment

Transfer of current year unused amounts

Schedule 95 If your income is low, you may have unused current year tuition, education and textbook amounts. You can transfer these unused amounts to your spouse or to a parent to reduce their federal and provincial taxes. Unused amounts from prior years cannot be transferred to another person. Unused amounts that are not transferred will be carried forward for you to use in future years.

Treatment of current year unused tuition amount - federal

Let Max/ack decide

If you selected "Transfer" as an option above, and you wish to transfer the maximum of your current year unused amounts, leave the fields below blank. The program will then transfer your federal and provincial unused amounts (up to the maximum allowed for each). Different amounts can be transferred federally and provincially. If you wish to transfer only a portion of your unused amounts, enter the federal and provincial amounts in the corresponding fields below. For example, to transfer only provincially, enter zero in the federal field and enter the amount to transfer in the provincial field. The maximum transfer is the lesser of the unused amounts or \$5,000. Note that the program will automatically limit the transfer to the unused amounts available.

Note: Since 2017, some provinces have eliminated the tuition and education amounts. If this credit is discontinued in your province, you will not see the provincial field below as no provincial amount can be transferred.
Portion of unused amount to transfer federally (max: \$5,000)

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UFILE – CHILD CARE EXPENSES

1 Start Get started with helpful information and tips

2 Interview Enter your tax information, tax slips, etc.

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return(s)

5 NETFILE File your tax return electronically

UFile 2023

Ana Perez + add spouse + add dependant

- Identification
- Current address
- CRA questions
- NetFile
- CRA Auto-fill my return
- CRA Express NOA
- Interview setup
- Immigrant, emigrant, non-res
- T4 and employment income
- Employment expenses
- T4A, T4FHSAA and pension inc

Child care deduction (special cases)

This page is used to handle special cases where the spouse with the higher income may claim the child care expenses, or cases where you paid child care expenses so you could attend school. **Actual child care expenses are entered in the dependant's interview.** (To add a dependant, select *Add a family member* near the top left of the screen.) For tips on claiming child care expenses, [click here](#).

Click **+** next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click **Next**. To **edit** a page, click the item added in the left side menu. To **delete** a page, click **-**.

Child care deduction

A special situation allows you to claim child care expenses even though **your earnings are higher than** your spouse's.

+ **-**

Fill out this section if you are a single parent or the spouse earning the higher income if the other parent attended school while you were working.

The child care expenses will be entered in the tab for your dependant.

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UFILE – ONTARIO TAX CREDITS

1 Start Get started with helpful information and tips. **2 Interview** Enter your tax information, tax slips, etc. **3 Review** Review your results, view messages and more. **4 Tax Return** View or print your complete tax returns. **5 NETFILE** File your tax return electronically. **UFile 2022**

Ana Perez + add spouse + add dependant

Ontario tax credits

- ON479 line 63110 - Ontario political contributions tax credit
- Assigning Ontario credits to one spouse or the other
- Separate residences: On December 31, you and your spouse were occupying separate residences for medical reasons.
- Unused labour-sponsored funds tax credit

ON-BEN

Application

ON-BEN

Declaration(s)

- Declaration for rent paid (tenants), including a private long-term care home
- Declaration for property tax paid (owners)
- Declaration for student in a designated residence
- Declaration for home energy costs for residence on a reserve
- Declaration for amount paid for public or non-profit long-term care home

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UFILE – ASSIGNING ONTARIO CREDITS TO A SPOUSE

Assigning Ontario credits to a spouse

Ontario tax reduction

Only one person can claim the following amounts:

- Reduction for a dependent child born in 2005 or later, and
- Reduction for a dependant with a mental or physical impairment.

Only the spouse or common-law partner with the higher net income (line 23600 of his or her return) can claim those amounts.

If you and your spouse have equal net incomes:

You can decide which of the two of you will claim those amounts. **Let MaxBack decide**

Ontario childcare access and relief from expenses (CARE) tax credit

You may be eligible for the CARE tax credit if you meet all of the following conditions:

- You were a resident of Ontario on the last day of the year.
- You claimed an amount for child care expenses on line 21400 of your return.

If you are preparing a return for a resident of Ontario who died in 2023, you can claim the tax reduction on their final return.

If you were bankrupt in 2023, you cannot claim the CARE tax credit on the post-bankruptcy return you file for the tax year ending December 31, 2023 unless you are granted an absolute discharge from bankruptcy before the end of the year.

You can decide how to claim the credit **Your choice**

Let MaxBack decide
Claim
Do not claim

Previous Next

Western International

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UFILE – ON-BEN

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit. For families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)

Do you want to apply for the 2024 OEPTC? (ON-BEN, line 61020)

 Yes


You selected **Yes**. Make sure you consult the **Declaration** box below. Continue with your data entry.

Application for the Northern Ontario energy credit (NOEC)

Do you want to apply for the 2024 NOEC? (ON-BEN, line 61040)

 No


Choice for delayed single OTB payment

Do you choose to **wait until June 2025** to get your 2024 OTB entitlement? (ON-BEN, line 61060)
 If you select **Yes**, you will get your OTB in **one payment** in **June 2025**.
 If you select **No**, you will receive your OTB **monthly** from **July 2024** to **June 2025**.

 Yes


Application for the Ontario senior homeowners' property tax grant (OSHPTG)

Do you want to apply for the 2024 OSHPTG? (ON-BEN, line 61070)

 No


Amount received for your 2023 OSHPTG (if applicable)

UFILE – RENT PAID OFF-CAMPUS

ON-BEN - Declaration - Rent paid for your principal residence (including a private long-term care home)

For more information, [click here](#).

Address of your principal residence (if different from current address):

Street

City

Postal code

Number of months you occupied this residence in 2023

Amount of rent paid for 2023

Is this residence a **private** long-term care home? No

Name of landlord

If you have other declaration(s) to enter [Click here](#) to select whichever Declaration(s) applied to your situation in 2023.

Make sure you get a receipt from your landlord(s)!

UFILE – ON-CAMPUS RESIDENCE

ON-BEN - Declaration - Designated student residence

For more information, [click here](#).

Name of the designated university, college or private school residence. ?


For a list of Ontario designated residences, please [Click here](#).



If you have other declaration(s) to enter [Click here](#) to select whichever Declaration(s) applied to your situation in 2023.


If you lived in an **on-campus residence or apartment** owned by Western University, **enter the name of the University and the name of the Building you lived in.**

USING UFILE

Refund or balance owing

 If you need to report a change in your direct deposit information, or you want to enclose less than the full amount due with your tax return, select the appropriate item below.

Click  next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click *Next*. To **edit** a page, click the item added in the left side menu. To **delete** a page, click .

 Refund or balance owing	Amount enclosed + ?
	Start direct deposit or change banking information + ?
	Ontario opportunities fund (Ontario residents only) + ?

 **ONLY if you will be mailing your tax return**

You cannot start, stop or make changes to your direct deposit information using NETFILE.
 The Canada Revenue Agency (CRA) will use the information they already have on record for you.
 Your direct deposit information will not be transmitted with your return.
To start, stop or change your direct deposit information:
 If you are fully registered with My Account, visit the Canada Web site.
 Otherwise, please contact CRA by phone at 1-800-959-8281.
 Your direct deposit information must be updated before filing your return.

USING UFILE

1 Start
2 Interview
3 Review
4 Tax Return
5 NETFILE
UFile 2023

Ana Perez add spouse add dependant

- Employment expenses
- T4A, T4FFSA and pension inc
- Interest, investment income ar
- Foreign income and property
- Other income
- Other information slips
- Self-employment income
- Medical, disability, caregi
- Medical expenses
- Last date of medical expense
- Tuition, education, studer
- T2202 - Tuition
- Child care (special cases)
- Child care/higher earner
- Other deductions and credits
- Ontario tax credits
- Sharing between spouses
- ON-BEN - Application for ta
- ON-BEN - Rent paid (tenant)
- ON-BEN - Student in design

MaxBack controls

MaxBack will automatically make decisions to lower taxes payable and maximize your refund. These options allow you to control how MaxBack works.

Schedule 6 - Canada workers benefit

Are you in an exception situation which prevents you from claiming the Canada workers benefit (CWB; line 45300)? No

Starting in 2019, the tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer is excluded from the calculation of "working income" and "adjusted family net income" for the purposes of Schedule 6. It is up to the taxpayer to choose, pursuant to subsection 122.7 (1.1) of the ITA, to include the tax-exempt portion in the calculation of "working income" and "adjusted family net income".

Election to include tax-exempt income for purposes of Schedule 6 Let MaxB

Climate action incentive (CAI)

Use this section to control the display of the estimated CAI amounts.

Supplement for residents of small and rural communities

The CAI includes a base amount and a 10% supplement for residents of rural areas and small communities. Required only if you wish to claim the supplement. To qualify for the supplement, you must reside outside a census metropolitan area (CMA). If you have a spouse or common-law partner, only one of you can get the credit for the family. No matter which one of you receives the credit, the amount will be the same.

Estimated CAI amounts (base amount and supplement)

An in-house form is implemented to calculate the estimated amounts. If you are eligible for the supplement, by default, the estimated CAI calculations will be generated. If you are not eligible for the supplement, by default, the estimated CAI calculations will be generated in the file of the family head.

For couples that are eligible for the supplement: Would you like to complete the climate action incentive payment of the Federal tax return? Let MaxBack d

For other taxpayers: Would you like to have the estimated CAI amounts?

Estimated calculations

Do you wish to have the estimated GST/HST tax credit (including any related provincial credit)? Yes

You are **not eligible for the CWB** if any of the following applies:

- Are enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year unless, on December 31, you have an eligible dependant

Western

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CONTACT US

Office Hours & Virtual Reception
Monday – Friday, 8:30 am to 4:30 pm

Phone: 519-661-2111 ext. 89309

Email: iesc@uwo.ca

International Student Advising Appointments
<https://iesc.uwo.ca/appointment/index.html>

Website: <https://iesc.uwo.ca>

Facebook: facebook.com/uwo.international
Instagram: @westerninternational

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Income Tax Info Session for International Students 2024

Useful Links

- **Land Acknowledgement**
 - Learn more about Western's Land Acknowledgement: <https://indigenous.uwo.ca/initiatives/land-acknowledgement.html>
 - **12 Ways to Engage in Truth and Reconciliation at Western:** https://indigenouslearningspace.uwo.ca/Learning_Unlearning/learning/12_ways.html
 - Learn about Indigenous lands and people around the world: <https://native-land.ca/>
- **Getting Started:**
 - **Newcomers to Canada:** <https://canada.ca/newtocanada>
 - **International Students:** <http://canada.ca/taxes-international-students>
 - **Information for Students:** <http://canada.ca/taxes-students>
 - **Learn about your taxes in Canada (online modules by CRA):** <https://www.canada.ca/en/revenue-agency/services/tax/individuals/educational-programs.html>
- **Determining your Residency Status:**
 - **Determining Residency Status:** <https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html>
 - **Form NR74 – Determining your Residency Status:** <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html>
 - **Income Tax Folio S5-F1-C1 – Determining Your Residency Status:** <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-5-international-residency/folio-1-residency/income-tax-folio-s5-f1-c1-determining-individual-s-residence-status.html#p1.11>
- **Tax Treaties:** <https://canada.ca/cra-tax-treaties>
- **Exchange Rates from the Bank of Canada:** <https://www.bankofcanada.ca/rates/exchange/>
- **Expenses You Can Claim:**
 - **Moving Expenses:** <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-21900-moving-expenses.html>
 - **Form T1-M:** <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1-m.html>
 - **Child Care Expenses:**
 - **Federal Child Care Expenses:** <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-21400-child-care-expenses.html>
 - **CARE (Ontario):** <https://www.ontario.ca/page/ontario-child-care-tax-credit>
 - **Employment Expenses (working from home, home office expenses):** <http://canada.ca/cra-home-workspace-expenses>

Western International

- **SIN and ITN Numbers:**
 - **SIN Number:** https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html
 - **ITN Number:** <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html>
- **Tax Slips from Western:**
 - **Student Centre (T2202, T4A for scholarship):** <https://student.uwo.ca>
 - **MyHR (T4 and T4A):** https://www.uwo.ca/hr/my_hr/
 - **T-Slips from HR:** https://www.uwo.ca/hr/pay/t4_t4a.html
 - **T-Slips from Registrar's Office:** https://www.registrar.uwo.ca/student_finances/tax_receipts.html
 - **Tax Information for Graduate Students:** https://grad.uwo.ca/finances/income_tax_reporting/index.html
- **COVID-19 benefits and taxes (for prior years to 2023):** <https://www.canada.ca/en/services/taxes/income-tax/personal-income-tax/covid19-taxes.html>
- **Filing Your Tax Return:**
 - **Netfile:** <http://canada.ca/netfile>
 - **Tax Package (paper return):** <http://canada.ca/taxes-general-package>
 - **Where to Mail your tax return:** <https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html>
 - **Ufile:** <https://www.ufile.ca/tips-and-tools/file-for-free>
- **Tax Clinics:**
 - **USC Tax Clinic (Sign up for an appointment):** <https://www.instagram.com/uscincometax/>
 - **CVITP Tax Clinics:** <http://canada.ca/taxes-help>
- **MyCRA Account:**
 - **MyCRA Account:** <http://canada.ca/my-cra-account>
 - **Auto-fill my return:** <http://canada.ca/auto-fill-my-return>
- **GST/HST Tax Credit and other Benefits:**
 - **Benefits calculator:** <http://canada.ca/child-family-benefits-calculator>
 - **GST/HST Tax Credit:** <http://canada.ca/gst-hst-credit>
 - **Form RC151:** <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc151.html>
 - **Canada Carbon Rebate (formerly known as Climate Action Incentive):** <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/cai-payment.html>
 - **Disability Tax Credit:** <https://canada.ca/disability-tax-credit>
 - **Canada Child Benefits:** <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/canada-child-benefit-overview.html>
 - **Ontario Trillium Benefit:** <https://www.ontario.ca/page/ontario-trillium-benefit>
 - **Ontario – Child Care Tax Credit (CARE):** <https://www.ontario.ca/page/ontario-child-care-tax-credit>
 - **Ontario – Low-Income Workers Tax Credit (LIFT):** <https://www.ontario.ca/page/low-income-workers-tax-credit>
- **Protect Yourself from Scams:** <https://www.canada.ca/en/revenue-agency/corporate/security.html>
- **Update your Mailing Address:** <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/change-your-address.html>
- **How to Pay if you Owe Taxes:** <https://www.canada.ca/en/revenue-agency/services/payments-cra/individual-payments.html>