

PERSONAL INCOME TAX CHECKLIST - 2020 (one per person)

****YOU MUST ANSWER Ques 6-11 & SIGN PAGE 2 BEFORE I CAN DO YOUR TAX RETURN****

NAME: _____

BIRTHDATE (Y/M/D): _____ S.I.N: _____

HOME PHONE: _____ CELL: _____ EMAIL: _____

ADDRESS (as of Dec 31): _____ PC: _____

Did you move >40 km during the year? circle: Yes No

Old Address: _____ Date of move: _____

NEW-ish** Do you want to give CRA your email to receive your NOA and correspondence through CRAs my account?

You will no longer receive paper mail from CRA Yes No

Marital Status (circle): Single Married Common-Law Divorced Separated Widowed

Did your marital status change during the year? Circle: Yes or No If so When?: _____

SPOUSE NAME: _____ THEIR NET INCOME (if I am not preparing their return): _____

SPOUSE SIN: _____ SPOUSE BIRTHDATE (Y/M/D): _____

FILL OUT FOR ALL CHILDREN - **TAX CREDIT FOR CHILDREN <18*list kids under 18****

Child #1: DOB(Y/M/D): _____ SIN: _____ Mor F? Living @home: Yes/No

Child #2: DOB(Y/M/D): _____ SIN: _____ Mor F? Living @home: Yes/No

Child #3: DOB(Y/M/D): _____ SIN: _____ Mor F? Living @home: Yes/No

PERSONAL EXEMPTIONS, DEPENDANTS AND OTHER INFORMATION

1. Did any of your dependants earn income this year? (Ignore if we are preparing a return for those dependants) Yes No

2. Did you support any other dependants during the year? Yes No

3. Were you or a dependant disabled during the year? (Impairment must have lasted or be expected to last for more than 1 year) Complete Form 2201 and provide caregiver receipts. Yes No

4. If you started, changed or finished paying child support or alimony, please provide the agreement. Yes No

5. Did you or your child begin College/University? Yes No Did they live in residence? Yes No

THE FOLLOWING INFORMATION MUST BE PROVIDED ALONG WITH RECEIPTS:

Please check the appropriate boxes, attach required documents/receipts and return to Julie's Office. #OF

INCOME	DOCUMENTATION REQUIRED	ITEMS	N/A
Salaries, wages, commissions, fees, allowances, CERB, CRSB, CRB	T4, T4A		
Pensions, Disability certificate, EI Benefits	T4A, T4AP, T4A(OAS), T4(RIF), T2201, T4E		
Investments: Interest, Dividend, RRSP or Foreign Income	T5, T4PS, T600, T3, T5008, T5013, T4RSP		
Capital Gains & Losses, Trust or Estate Income	Buy-Sell slips, T3, T4PS, T5, Info		
Sale of residence? Was more than 1.24 acres sold?	Answer yes or no:		
Rental Income - Canadian or Foreign	T776, T5013 or Income & Expenses List		
Alimony, child support or separation allowances, amount paid and agreement needed if new client			
WCB, social assistance, directors fees	T5007, Receipt, Listing of income		
Other: retiring allowances, scholarships, bursaries, grants	T4A, Listing of Income		
Income & Expenses of Self Employment/Sole Proprietor/Farm	Listing or Financial Statements		

Website address(es) that you earn income from & % of income from that site: _____

DEDUCTIONS & CREDITS	DOCUMENTATION REQUIRED	# OF ITEMS	N/A
Allowable employment expenses (auto, travel etc.)	T2200, Receipts		
RRSP contributions up to MARCH 1, 2021** YOU MUST SUBMIT*** these with your 2020 year or when we do 2021 taxes we will have to amend your 2020 return****	March 1- Dec 31 2019 RRSP Slips January 1 - March 1, 2021 RRSP Slips, Claim in 2020 or defer to 2021?		
Did you purchase a home using RRSP funds? Home buyers Plan - Did you repay?, apply for GST rebate			

DEDUCTIONS & CREDITS Continued...	DOCUMENTATION REQUIRED	# OF ITEMS	N/A
Union, professional dues	Official Receipts		
Tuition fees to be deducted by Student or parent	T2202, signed to parent?		
Child Care expenses-name, address, SIN of caregiver	Receipts		
Investment carrying charges, Loan interest for investments	Receipts		
Safety Deposit boxes and CHILDRENS FITNESS/ARTS NO LONGER deductible			
Accounting fee receipt for prior year tax return <u>if NOT prepared by me</u> to offset investment income			
Moving Expenses(>40km) -incl. 15 day temp lodging	T1M/Receipts		
Alimony, child support paid	Amount		
Medical Expenses - for any 12 month period	Receipts totaled by person by treatment		
Ontario Property Tax Credit (provide Rent or Taxes Paid)	Name of landlord / Municipality/Amt		
Student Loan Interest	Receipts, loan statement		
TFSA - Tax free savings account	Do NOT submit, it isn't related to your taxes		
Are you a volunteer firefighter OR Search and Rescue?	info re the required 200 hours		
Income Taxes paid in Installments	Receipts		
Family Caregiver Amount	Impairment Statement from Doctor		
Charitable Donations	Official Receipts		
Home Accessibility Tax Credit (HATC) on Reno's - Seniors&Disabled	Receipts up to \$10,000 **		
Educator School Supply Tax Cr -Submit receipts <= \$1000, Letter from employer attesting to eligible supplies			
HOME OFFICE -need T2200 filled by employer?, T777s or T777 filled by you - see next page***			
NEW** Canada Training Credit- max \$250 based on max \$500 eligible tuition and fees for work-related training for those aged 25+ years. Please provide details on tuition & fees related to training.			

In this checklist, I am requesting only those receipts, forms and statements that are required to be filed with the tax return.

However, Canada Revenue Agency expects documentary support for all deductions taken and may audit all or some of those other receipts or documents after the return has been filed at an additional cost - JULIE

YOU MUST ANSWER THE FOLLOWING & SIGN BELOW OR I CAN'T DO YOUR RETURN

Circle

- | | | |
|---|-----|----|
| 6. NEW CLIENTS ONLY** please submit to me your 2019 or last filed Income Tax Return. | Yes | No |
| 7. Please submit to me last years Notice of (re)assessment if you have it. | Yes | No |
| 8. Direct Deposit is no longer done through your personal taxes. Call CRA at 1-800-959-8281 to set up. | | |
| 9. Disposition of Principal Residence - If you sold your home or other real property in 2020 or changed it from residence to rental you MUST TELL ME to ensure tax exemption, provide: proceeds, address, year acquired and number of months as Principal residence. Not reporting = max PENALTY of \$8000 with interest - this is NOT statute barred and can go back indefinitely - DID YOU SELL YOUR RESIDENCE THIS TAX YEAR? | Yes | No |
| 10. Are you a Canadian Citizen? | Yes | No |
| 11. Do you authorize Canada Revenue Agency to provide Elections Canada with your name, address and birth date so they can update the National Register of Elections. | Yes | No |
| 12. Did you Hold Foreign investments OR PROPERTY in tax year with total COST >\$100,000CAD? Details please | Yes | No |

***It is understood that I have provided Julie with accurate & complete information necessary to compile this tax return and she will prepare it using the information I provided. I agree that I have all receipts that support the information given to Julie and I can provide them to CRA should they request them. Julie will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. The responsibility remains with me, the taxpayer. Julie has emphasized that this engagement cannot be relied on to prevent or detect errors or other irregularities in the information provided to her. I recognize that Julies fees are due at signoff of the tax return. I understand that my tax return will be stamped with the following: **Prepared without audit from information supplied by myself.**

I agree with your understanding of the terms of your engagement as preparer of my personal tax return as set out above. I am aware CRA can charge me a 20% penalty on unreported income from slips I may be missing if I file without them

Signature:

Date:

Please return this completed and **SIGNED** checklist and submit all required information and slips to:

JULIE PHILLIPS CPA, CGA, 171 WATER STREET, ST. JACOBS, ON N0B 2N0

mrsjuliephillips@gmail.com or visit www.juliephillips.ca

This is for your reference - Julie does NOT want this page back

COVID Income

Key COVID-19 related programs: Taxable? And type of slip you likely will get.....

Canada Emergency Response Benefit (CERB)	Yes, T4A slip
Employment Insurance (EI) program	Yes, T4E slip
Canada Recovery Benefit (CRB)	Yes, T4A or T4E slip
Canada Recovery Sickness Benefit (CRSB)	Yes, T4A slip
Canada Recovery Caregiving Benefit (CRCB)	Yes, T4A slip
Canada Emergency Student Benefit (CESB)	Yes, T4A slip
One-time payment – disability support	No - do not submit docs
One-time payment – GST/HST credit	No - do not submit docs
One-time payment – Canada child benefit	No - do not submit docs
One-time payment – OAS/GIS	No - do not submit docs

Key COVID-19 related to business, rental or other income: Taxable?

Canada Emergency Wage Subsidy (CEWS)	Yes
Canada Emergency Rent Subsidy (CERS)	Yes
Canada Emergency Business Account (CEBA)	Yes*

* The forgivable portion of the interest-free loan under the CEBA is taxable ie \$10,000. Please provide the details of amount received, period to which they relate, when was paid back.

Details related to working from home.

Due to the COVID-19 pandemic**, many individuals worked from home during a portion of 2020. In some cases, a deduction may be available. (not for those that worked from home before)

Option 1 – Flat Rate Method (Employees Only) No receipts needed

Employees that worked from home more than 50% of the time for at least four consecutive weeks in 2020 due to COVID-19, and were not fully reimbursed for their expenses, can deduct \$2/day that they worked from home. Please provide the number of days you worked from home if you met this test (max \$400). No employer certification is required** ie no T2200 or T2200s needed. Day calculator:

<https://www.timeanddate.com/date/workdays.htm>

Option 2 – Detailed Method (Employees and Non- Employees)

For expenses related to working from home to be deductible under this Option 2, one of the following has to be met:

1)The home was where the individual mainly (more than 50% of the time) did their work (for employees, this test can be met for a four-week period); or

2)The individual used the space exclusively to earn business/employment income and used it on a regular and ongoing basis for meeting clients, customers or other people in respect of the business/ employment. Employees must also provide either form T2200 or T2200S (if no other employment expenses are claimed) from their employer.

If these tests are met, even for a portion of the year, a reasonable claim can be made.

To make a claim, please provide details on the portion of your home that was used as a work space (e.g. approx. square footage of work space versus other space). If the space was not used exclusively for business/employment purposes, provide the approx. time it was used for business/employment purposes. Also, provide the period that you worked from home and met one of the above tests, and the expenses incurred that related to working from home. Such expenses include, for example, home internet access fees, rent, utilities, and office supplies.

<https://www.canada.ca/en/revenue-agency/news/2020/12/simplifying-the-process-for-claiming-a-deduction-for-home-office-expenses-for-employees-working-from-home-due-to-covid-19.html>

Overview comparison – working from home expenses.

	Temporary Flat Rate Method	Simplified Detailed Method – Only Working from Home Expenses	Historical Detailed Method – Any Employment Expenses
Employer certification required?	No	Yes – NEW T2200S	Yes – T2200
Receipts required?	No	Yes	
Eligible employees	Working from home due to COVID-19	Working from home due to COVID-19	Working from home due to employer requirement
Computation	\$2/day worked from home; max \$400	Claim the actual amounts paid, supported by documents/receipts	
T1 Form to complete	NEW T777S	NEW T777S	T777
Can you also claim other employment expenses, if eligible?	No	No	Yes
Can the work space also be used for personal purposes?	Yes – no change to the claim	Yes – as in the past, expenses prorated for space and hours used for employment purposes	
Impact of employer reimbursement	No claim if all expenses are reimbursed	Reimbursements will reduce expenses eligible for deduction	



T777s to fill out to claim working from home*****

Statement of Employment Expenses for Working at Home Due to COVID-19

Complete this form if you have home office expenses related to working at home in 2020 due to COVID-19. See below for examples of eligible and non-eligible home office expenses or go to canada.ca/cra-home-workspace-expenses. If you have other types of employment expenses, do not use this form. Instead, use Form T777, Statement of Employment Expenses. For more information, see Guide T4044, Employment Expenses.

Include a copy of this form with your Income tax and benefit return.

The Canada Revenue Agency has introduced a **temporary flat rate method** to calculate your home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If you use this method, your employer is not required to complete Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, and you are not required to keep documents to support your claim. See Option 1 below for more information. **If you do not use this method, you must have your employer complete Form T2200S and you must keep your supporting documents. See Option 2 below for more information.**

How much can you claim? T777s to fill out to claim working from home*****

Choose option 1 or option 2.

Option 1 – Temporary flat rate method

You may use this method to calculate your home office expenses if you worked more than 50% of the time from home for a period of **at least a month** (four consecutive weeks) in 2020 due to COVID-19. If you meet this condition, you can claim \$2 for each day that you worked at home during that period, plus any other days you worked at home in 2020 due to COVID-19, up to a maximum of \$400.

Total number of days you worked from home in 2020 due to COVID-19 _____ x \$ 2 = **9939**

Enter the result (maximum of \$400) on line 22900 of your return.

Option 2 – Detailed method

You can also calculate your home office expenses using a detailed method. See conditions on the next page.

Eligible Expenses

The following list includes common home office expenses: For **additional** home office expenses you may be able to claim, go to canada.ca/cra-home-workspace-expenses

- rent paid for a house or apartment where you live
- electricity, water, heat, or the utilities portion of your condominium fees
- maintenance (minor repairs, cleaning supplies, light bulbs, paint, etc.)
- home internet access fees
- office supplies (stationery items, pens, folders, sticky notes, postage, toner, ink cartridge, etc.)
- employment use of a basic cell phone service plan
- long distance calls for employment purposes

Employees who earn **commission** income can also claim the following:

- property taxes
- home insurance
- lease of a cell phone, computer, laptop, tablet, fax machine, etc. that reasonably relate to earning commission income

Non-eligible Expenses

You **cannot** claim any of the following:

- capital cost allowance
- mortgage interest
- principal mortgage payments
- capital expenses (replacing windows, flooring, furnace, etc.)
- office equipment (printer, fax machine, briefcase, laptop case or bag, calculator, etc.)
- monthly basic rate for a landline telephone
- cell phone connection or license fees
- purchase of a cell phone, computer, laptop, tablet, fax machine, etc.
- computer accessories (monitor, mouse, keyboard, headset, microphone, speakers, webcam, router, etc.)
- other electronics (television, smart speaker, voice assistant, etc.)
- furniture (desk, chair, etc.)

Option 2 – Detailed method (continued)

You may use this method to calculate your home office expenses if you:

- Worked more than 50% of the time from home for a period of at least a month (four consecutive weeks) in 2020. The period can be longer than a month. For examples, go to canada.ca/cra-home-workspace-expenses
- Have a completed and signed** Form T2200 Short, Declaration of Conditions of Employment for Working at Home Due to COVID-19, from your employer
- and**
- Kept all your supporting documents**

Note: You **cannot** claim any expenses that were or will be reimbursed by your employer.

Calculation

Office supplies (postage, stationery, ink cartridge, etc.)	8810		1
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.)			
Specify:	9270	+	2
Add lines 1 and 2.	Subtotal	=	3
Work-space-in-the-home expenses (complete lines 6 to 15)			
Enter whichever is less : amount from line 12 or line 15	9945	+	4
Add lines 3 and 4.			
Enter this amount on line 22900 of your return.	Total expenses	=	9368 5

Calculation of work-space-in-the-home expenses

Only include the expenses you paid for the days you worked from home. For an online tool to help you calculate the amount you can claim, go to canada.ca/cra-home-workspace-expenses.

Electricity, heat, water, home internet access fees		6	
Maintenance (cleaning supplies, light bulbs, etc.)	+	7	
Home insurance (commission employees only)	+	8	
Property taxes (commission employees only)	+	9	
Other expenses (rent, etc.) Specify:	+	10	
Add lines 6 to 10.	=	11	
Enter your total employment-use amount (see example below)			12
Enter your employment income (box 14 of your T4).		13	
Enter the amount from line 3 and any amounts from lines 20700 and 21200 of your return relating to this income.	-	14	
Line 13 minus line 14 (if negative, enter "0")	=	▶ -	15
Line 12 minus line 15 (if negative, enter "0")		Work-space-in-the-home expenses available to use in future years	= 16

Example of how to calculate your employment-use amount (line 12)

Sam is a salaried employee who worked from home using her dining room table in April 2020 due to COVID-19. The dining room represents 12% of the total square footage of her house and is used for work for 40 hours out of a total 168 hours in the week.

Sam paid \$200 for electricity, heat, water and internet and \$1,000 for rent. She will enter \$200 on line 6 and \$1,000 on line 10.

To determine her employment-use amount, Sam must first determine her employment-use percentage. This is how she will calculate the percentage: $(40 \text{ hours} / 168 \text{ hours}) \times 12\% = 2.9\%$

Her employment-use amount is $(\$200 + \$1,000) \times 2.9\% = \$34.80$.

Sam will enter \$34.80 on line 12.



T777 (regular) to fill out to claim working from home with receipts ***** Statement of Employment Expenses

For information on how to complete this form and the Capital cost allowance (depreciation) schedule for employees, see Guide T4044, Employment Expenses. Include a copy of this form with your return.

Expenses			
Accounting and legal fees		8862	1
Advertising and promotion		8520 +	2
Allowable motor vehicle expenses (from line 30 below)		9281 +	3
Food, beverages, and entertainment expenses	× 50% =	8523 +	4
Lodging		9200 +	5
Parking		8910 +	6
Office supplies (postage, stationery, ink cartridge, etc.)		8810 +	7
Other expenses (employment use of a cell phone, long distance calls for employment purposes, etc.)			
Specify:		9270 +	8
Tradesperson's tools expenses	(maximum \$500)	1770 +	9
Apprentice mechanic tools expenses		9131 +	10
Musical instrument expenses		1776 +	11
Capital cost allowance (CCA) for musical instruments (see Part A of this form)		1777 +	12
Artists' employment expenses		9973 +	13
Add lines 1 to 13.	Subtotal	=	14
Work-space-in-the-home expenses			
Enter whichever is less : the amount from line 39 or line 42.		9945 +	15
Line 14 plus line 15.			
Enter this amount on line 22900 of your return.	Total expenses	9368 =	16

Calculation of allowable motor vehicle expenses			
Enter the year, make and model of motor vehicle used to earn employment income.			
Enter the number of kilometres you drove in the tax year to earn employment income.			17
Enter the total number of kilometres you drove in the tax year.			18
Enter the motor vehicle expenses you paid for:			
Fuel (gasoline, propane, oil)		19	
Maintenance and repairs	+	20	
Insurance	+	21	
Licence and registration	+	22	
Capital cost allowance (see Parts A and B of this form)	+	23	
Interest	+	24	
Leasing	+	25	
Other expenses. Specify:	+	26	
Add lines 19 to 26.	Subtotal	=	27
Employment-use portion			
$\left(\frac{\text{amount from line 17}}{\text{amount from line 18}} \right) \times \text{amount from line 27} =$			28
Enter the total of all rebates, motor vehicle allowances, and reimbursements for motor vehicle expenses you received that are not included in income. Do not include any repayments you used to calculate your leasing costs on line 25.		-	29
Line 28 minus line 29			
Enter this amount on line 3 above.	Allowable motor vehicle expenses	=	30

Calculation of work-space-in-the-home expenses

Electricity, heat, water, home Internet access fees					31
Maintenance (cleaning supplies, light bulbs, etc.)	+				32
Home insurance (commission employees only)	+				33
Property taxes (commission employees only)	+				34
Other expenses (rent, etc.) Specify:	+				35
Add lines 31 to 35. Subtotal	=				36
Total employment-use amount (see note and example below)					37
Amount carried forward from previous year	+				38
Line 37 plus line 38 Subtotal	=				▶ 39
Enter your employment income.					40
Enter any amounts from line 14 of this form and lines 20700 and 21200 of your return that relate to this income.	-				41
Line 40 minus line 41 (if negative, enter "0") Subtotal	=				▶ - 42
Line 39 minus line 42 (if negative, enter "0")					Work-space-in-the-home expenses available to use in future years
	=				43

Note

As of 2020, you must calculate your employment-use amount instead of your personal-use amount.

Example of how to calculate your employment-use amount (line 37)

Sam is a salaried employee who worked from home and used her dining room table. The dining room represents 12% of the total square footage of her house and is used for work for 40 hours out of a total 168 hours in the week.

Sam paid \$2,400 for electricity, heat, water and Internet and \$12,000 for rent. She will enter \$2,400 on line 31 and \$12,000 on line 35.

To determine her employment-use amount, Sam must first determine her employment-use percentage. This is how she will calculate the percentage: (40 hours / 168 hours) x 12% = 2.9%.

Her employment-use amount is (\$2,400 + \$12,000) x 2.9% = \$417.60.

Sam will enter \$417.60 on line 37.

Continued on the next page.

Capital cost allowance (depreciation) schedule for employees

Part A – Classes 8, 10, 54 and 55

1	2	3	4	5	6	7	8	9	10	11	12	13
Class 1	Undepreciated capital cost (UCC) at the start of the year 2	Cost of additions in the year	Cost of additions from column 3 that are accelerated investment incentive property (AIIIP) or zero-emission vehicle (ZEV) 3 in service before 2024	Proceeds of dispositions in the year	UCC after additions and dispositions (column 2 plus column 3 minus column 5)	Proceeds of dispositions available to reduce additions of AIIIP and ZEV (column 5 minus column 3 plus column 4) (if negative, enter "0") 4	UCC adjustment for current-year additions of AIIIP and ZEV (column 4 minus column 7) multiplied by relevant factor (if negative, enter "0") 4	Adjustment for current-year additions subject to half-year rule (column 3 minus column 4 minus column 5) divided by 2 (if negative, enter "0") 4	Base amount for CCA (column 6 plus column 8 minus column 9)	CCA rate %	CCA for the year (column 10 multiplied by column 11 or lower amount)	UCC at the end of the year (column 6 minus column 12)
8										20%		
10										30%		
54										30%		
55										40%		

(1) Class 8 includes musical instruments. Class 10 includes all vehicles that meet the definition of a motor vehicle, except for a passenger vehicle included in Class 10.1 (see Part B). In this chart ZEV represents zero-emission vehicles, and zero-emission passenger vehicles. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019 and became available for use before 2028. Under proposed legislation, a used ZEV acquired after March 1, 2020 that became available for use before 2028 is included in Class 54 or 55. An accelerated investment incentive property (AIIIP) is certain property (other than ZEV) that you acquired after November 20, 2018 and became available for use before 2028. See Regulation 1104(4) for the definition of accelerated investment incentive property that may apply to certain additions. For more information, see Guide T4044.

(2) This amount must be reduced by the portion of any goods and services tax/harmonized sales tax (GST/HST) rebate received in the year that relates to CCA on the vehicle or musical instrument.

(3) Columns 4, 7, and 8 apply only to AIIIPs and ZEVs that become available for use in 2020

(4) The relevant factor for properties available for use before 2024 are 2^{1/3} (class 54), 1^{1/2} (class 55), for ZEVs and 0.5 for the remaining AIIIPs.

Continued on the next page.

Capital cost allowance (depreciation) schedule for employees (continued)

For information on this schedule and details about Class 10.1 limits, see Guide T4044, Employment Expenses.

For information about accelerated investment incentive, go to canada.ca/taxes-accelerated-investment-income.

Part B – Class 10.1

List each passenger vehicle on a separate line.

Date acquired (yyyy-mm-dd)	Cost of vehicle	1 Class	2 Undepreciated capital cost (UCC) at start of the year 5	3 Cost of additions in the year	4 Proceeds of dispositions in the year	5 Base amount for CCA 6	6 CCA rate %	7 CCA for the year (column 5 multiplied by column 6 or lower amount)	8 UCC at the end of the year (column 2 minus column 7, or column 3 minus column 7) 7
		10.1					30%		
		10.1					30%		
		10.1					30%		
Total									

- (5) This amount must be reduced by the portion of any GST/HST rebate received in the year that relates to CCA on the vehicle.
- (6) a. Enter the amount from column 2 in column 5 if you owned the vehicle in the previous year and still owned it at the end of the current year.
 - b. Enter 1/2 of the amount from column 3 in column 5 if the vehicle is **not** an accelerated investment incentive property (AIIP) and you bought the vehicle in the current year and still owned it at the end of the current year.
 - Enter 3/2 the amount from column 3 in column 5 if the vehicle is an AIIP and you bought the vehicle in the current year and still owned it at the end of the current year.
 - c. Enter 1/2 of the amount from column 2 in column 5 if you sold the vehicle in the current year and you owned the vehicle at the end of the previous year.
 - d. If you bought and sold a Class 10.1 vehicle in the current year, enter "0" in column 5 for that vehicle.
- (7) Enter "0" in column 8 for the year you sold or traded a Class 10.1 vehicle since the recapture and terminal loss rules do not apply.

See the privacy notice on your return.