

Worksheet for the return

T1-2019

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation. Keep this worksheet for your records.

Do not attach this worksheet to the return you send to the CRA.

Lines 12000, 12010, 12100, and 22100 – Statement of investment income, carrying charges, and interest expenses

For more information, see lines 12000, 12100, and 22100 in the guide.

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends other than eligible dividends (specify): _____	_____	1
_____	+	2
Add lines 1 and 2, and enter this amount on line 12010 of your return.	12010 =	3
Taxable amount of eligible dividends (specify): _____	_____	4
_____	+	5
_____	+	6
Add lines 3 to 6, and enter this amount on line 12000 of your return.	12000 =	7

II – Interest, other investment income, and income from foreign sources

Specify: _____	_____	8
_____	+	9
Income from foreign sources, including foreign dividends	_____	
Specify: _____	_____	10
Add lines 8 to 10, and enter this amount on line 12100 of your return.	12100 =	11

III – Carrying charges, interest expenses, and other expenses

Carrying charges (specify): _____	_____	12
Interest expenses (specify): _____	+	13
Other expenses (specify): _____	+	14
Add lines 12 to 14, and enter this amount on line 22100 of your return.	22100 =	15

Line 23500 – Social benefits repayment

Amount from line 11300 of your return				1
Amount from line 14600 of your return		+		2
Add lines 1 and 2.		=		3
Overpayment of old age security benefits recovered (box 20 of your T4A(OAS) slip)		-		4
Line 3 minus line 4 (if negative, enter "0")		=		5
Amount from line 23400 of your return				6
EI benefits repayment from line 4 of the chart on your T4E slip (if any)				7
Universal child care benefit (UCCB) (line 11700 of your return)	+			8
Registered disability savings plan (RDSP) income (line 12500 of your return)	+			9
Add lines 7, 8, and 9.	=		▶	-
Line 6 minus line 10		=		10
UCCB repayment (line 21300 of your return)				11
RDSP income repayment (included in the amount on line 23200 of your return)	+			12
Add lines 12 and 13.	=		▶	+
Add lines 11 and 14.		=		13
Base amount		-	77,580 00	14
Line 15 minus line 16 (if negative, enter "0")		=		15
Multiply the amount on line 17 by 15%.		=		16
Enter the amount from line 5 or line 18, whichever is less.				17
Enter the amount from line 7 above (if any).		+		18
Add lines 19 and 20.				19
Enter this amount on lines 23500 and 42200 of your return.		=		20
				21

Line 30100 – Age amount

If your net income at line 23600 of your return is **\$37,790 or less**, enter \$7,494 on line 30100 of your return.

If your net income is **\$87,750 or more**, enter "0" on line 30100.

Otherwise, do the following calculation to determine how much to claim on line 30100.

Maximum claim			7,494 00	1
Your net income from line 23600 of your return				2
Base amount	-	37,790 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Multiply the amount on line 4 by 15%.				5
Line 1 minus line 5 (if negative, enter "0")				6
Enter this amount on line 30100 of your return.		=		6

Line 31285 – Home accessibility expenses

Complete this chart if you had eligible home accessibility expenses and you are claiming this credit. For more information, go to line 31285 in the guide.

Date of sales slip or contract	Supplier or contractor		Description	Amount paid (including all applicable taxes)	
	Name	GST/HST No. (if applicable)			
				+	
				+	
				+	
				+	
				+	
				+	
				+	
				+	
				+	

Total eligible expenses = **1**

Enter \$10,000 or the amount from line 1, **whichever is less.** **2**

Enter the amount claimed by other qualifying individuals and eligible individuals living in the same eligible dwelling from line 31285 of their return. **3**

Line 2 minus line 3 **Home accessibility expenses** **4**
Enter this amount on line 31285 of your return.

Line 31400 – Pension income amount

You may be able to claim up to \$2,000 if you reported eligible pension, superannuation, or annuity payments on lines 11500, 11600, or 12900 of your return.

Amount from line 11500 of your return **1**

Foreign pension income you included on line 11500 and deducted on line 25600 of your return **2**

Income from a U.S. individual retirement account (IRA) included on line 11500 of your return **3**

Amounts from a RRIF or a PRPP included on line 11500 of your return and transferred to an RRSP, a RRIF, a PRPP, or an annuity **4**

Add lines 2, 3, and 4. **5**

Line 1 minus line 5 **6**

Annuity payments from line 12900 of your return (box 16 of your T4RSP slip) only if you were 65 years of age or older on December 31, 2019, or you received the payments because of the death of your spouse or common-law partner **7**

Add lines 6 and 7. **A**

Enter **\$2,000** on line 31400 of your return or the amount on line A, **whichever is less.** However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A of this chart on line A of Form T1032, Joint Election to Split Pension Income.

Line 31600 – Disability amount (for self)

Complete this calculation if you were under 18 years of age on December 31, 2019, and you qualify for the disability amount.

Base amount				8,416 00	1
Maximum amount			4,909 00		2
Total of child care and attendant care expenses for you, claimed by you or by another person					3
Threshold for child care and attendant care expenses	-	2,875 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")	=				6
Add lines 1 and 6			(maximum \$13,325)		7

Enter the amount from line 7 on line 31600 of your return.

Line 31800 – Disability amount transferred from a dependant

Complete this calculation for **each** eligible dependant. If you have more than one dependant, use a separate sheet of paper.

Base amount				8,416 00	1
If the dependant was under 18 years of age on December 31, 2019, complete lines 2 to 13. If the dependant was 18 years of age or older , complete lines 7 to 13.					
Maximum amount			4,909 00		2
Total of child care and attendant care expenses for your dependant, claimed by you or by another person					3
Threshold for child care and attendant care expenses	-	2,875 00			4
Line 3 minus line 4 (if negative, enter "0")	=				5
Line 2 minus line 5 (if negative, enter "0")	=				6
If the dependant was under 18 years of age on December 31, 2019, enter the amount from line 6. If the dependant was 18 years of age or older , enter "0".					
Add lines 1 and 6.					7
For provinces and territories other than Quebec: Total of amounts your dependant can claim on lines 1 to 18 in Step 5 of their return					
For Quebec: Total of amounts your dependant can claim on lines 1 to 21 in Step 5 of their return					
Add lines 8 and 9.					10
Dependant's taxable income from line 26000 of their return					11
Line 10 minus line 11 (if negative, enter "0")	=				12
Allowable amount for this dependant: amount from line 8 or line 12, whichever is less					13

Enter the total amount claimed for **all** dependants that qualify for the disability amount on line 31800 of your return.

Line 33199 – Allowable amount of medical expenses for other dependants

Complete the calculation using lines 1 to 3 for **each** eligible dependant. Start with column 1, and complete columns 2 and 3 as needed. If you have more than three eligible dependants, use a separate sheet to complete the calculation for the additional eligible dependants. For more information, go to line 33199 in the guide.

	Column 1 Eligible Dependant 1	Column 2 Eligible Dependant 2	Column 3 Eligible Dependant 3
Medical expenses for other dependant	1	1	1
Enter \$2,352 or 3% of the dependant's net income (line 23600 of their return), whichever is less .	2	2	2
Line 1 minus line 2 (if negative, enter "0").	3	3	3
Add the amounts from line 3 of column 1, column 2, and column 3. Enter the result on line 33199 of your return.			4

Line 41000 – Federal political contribution tax credit

You can claim a credit for the amount of contributions either you or your spouse or common-law partner made in the year to a registered federal political party, a registered association, or a candidate in a federal election.

The **eligible amount** is the amount by which the fair market value of your monetary contribution exceeds any advantage you received or will receive for making it. Generally, an advantage includes the value of certain property, service, compensation, use, or any other benefit.

If your total federal political contributions (line 40900 of your return) were **\$1,275 or more**, enter \$650 on line 41000 of your return.

Otherwise, complete the appropriate column depending on the amount on line 40900 of your return.

	Column 1 Line 40900 is \$400 or less	Column 2 Line 40900 is more than \$400 but not more than \$750	Column 3 Line 40900 is more than \$750
Enter your total contributions.	0 00	400 00	750 00
Line 1 minus line 2 (if negative, enter "0")	=	=	=
Multiply line 3 by line 4.	x 75%	x 50%	x 33.33%
Add lines 5 and 6.	=	=	=
Enter this amount on line 41000 of your return.	+	+	+
	=	=	=

Line 45200 – Refundable medical expense supplement

You may be able to claim this supplement if **all** the following apply:

- you have an amount on lines 21500 or 33200 of your return
- you were resident in Canada throughout 2019
- you were 18 years of age or older at the end of 2019

In addition, the total of the following two amounts has to be \$3,645 or more:

- your employment income on lines 10100 and 10400 of your return (other than amounts received from a wage-loss replacement plan) minus the amounts on lines 20700, 21200, 22900, and 23100 of your return (if the result is negative, use "0")
- your net self-employment income, not including losses, from lines 13500, 13700, 13900, 14100, and 14300 of your return

You can claim this supplement for the same medical expenses you claimed on lines 21500 and 33200 of your return.

If you were separated because of a breakdown in your relationship for a period of 90 days or more that included December 31, 2019, you do not have to include your spouse's or common-law partner's income when you calculate this supplement.

Your net income from line 23600 of your return					1
Net income of your spouse or common-law partner from page 1 of your return	+				2
Add lines 1 and 2.	=			▶	3
Your universal child care benefit (UCCB) (line 11700 of your return) or the benefit of your spouse or common-law partner from page 1 of your return					4
Registered disability savings plan (RDSP) income (line 12500 of your and your spouse's or common-law partner's return)	+				5
Add lines 4 and 5.	=			▶	6
Line 3 minus line 6	=				7
Your UCCB repayment (line 21300 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return					8
RDSP income repayment (included in the amount on line 23200 of your and your spouse's or common-law partner's return)	+				9
Add lines 8 and 9.	=			▶	10
Adjusted family net income: add lines 7 and 10.	=				11
Base amount					12
Line 11 minus line 12 (if negative, enter "0")	=				13
Enter \$1,248 or 25% of the total of lines 21500 and 33200 of your return, whichever is less .					14
Multiply the amount on line 13 by 5%.					15
Line 14 minus line 15 (if negative, enter "0")					16
Enter this amount on line 45200 of your return.	=				