



Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

NT **8**

Identification

Attach your personal label here. Correct any wrong information. If you are not attaching a label, print your name and address below.

First name and initial _____

Last name _____

Mailing address: Apt No – Street No Street name _____

PO Box _____ RR _____

City _____ Prov./Terr. _____ Postal code _____

Information about you

Enter your social insurance number (SIN) if it is not on the label, or if you are not attaching a label: _____

Year Month Day

Enter your date of birth: _____

Your language of correspondence: English Français

Votre langue de correspondance :

Tick the box that applies to your marital status on December 31, 2010: (see the "Marital status" section in the guide)

1 Married 2 Living common-law 3 Widowed
 4 Divorced 5 Separated 6 Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above) (see the guide for more information)

Enter his or her SIN if it is not on the label, or if you are not attaching a label: _____

Enter his or her first name: _____

Enter his or her net income for 2010 to claim certain credits: _____

Enter the amount of Universal Child Care Benefit included on line 117 of his or her return: _____

Enter the amount of Universal Child Care Benefit repayment included on line 213 of his or her return: _____

Tick this box if he or she was self-employed in 2010: 1

Information about your residence

Enter your province or territory of residence on **December 31, 2010**: _____

Enter the province or territory where you **currently** reside if it is not the same as that shown above for your mailing address: _____

If you were self-employed in 2010, enter the province or territory of self-employment: _____

If you **became** or **ceased** to be a resident of Canada in 2010 give the date of: _____

Month Day or Month Day

entry _____ or departure _____

Person deceased in 2010

If this return is for a **deceased person**, enter the date of death: _____

Year Month Day

Do not use this area

Residency information for tax administration agreements

For more information, see Information Sheet T1-NT12(E), *Residency information for tax administration agreements*, included in this tax package.

Did you reside in the **Tłı̨ch̓ communities of Behchokò (Rae-Edzo), Whatì (Lac La Martre), Gamètì (Rae Lakes), or Wekweètì (Snare Lake)**, or on **Tłı̨ch̓ lands**, on December 31, 2010? Yes 1 No 2

Elections Canada (see the Elections Canada page in the tax guide for details or visit www.elections.ca)

A) Are you a Canadian citizen? Yes 1 No 2

Answer the following question **only if you are a Canadian citizen**.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?..... Yes 1 No 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act* which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit? Yes 1 No 2

Do not use this area	172					171				
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The guide contains valuable information to help you complete your return.

When you come to a line on the return that applies to you, look up the line number in the guide for more information.

Please answer the following question:

Did you own or hold foreign property at any time in 2010 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) **266** Yes 1 No 2

If **yes**, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2010, see the "Foreign income" section in the guide.

As a Canadian resident, you have to report your income from all sources both inside and outside Canada.

Total income

Employment income (box 14 on all T4 slips)		101		
Commissions included on line 101 (box 42 on all T4 slips)	102			
Other employment income		104 +		
Old Age Security pension (box 18 on the T4A(OAS) slip)		113 +		
CPP or QPP benefits (box 20 on the T4A(P) slip)		114 +		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152			
Other pensions or superannuation		115 +		
Elected split-pension amount (see the guide and attach Form T1032)		116 +		
Universal Child Care Benefit (UCCB) (see the guide)		117 +		
UCCB amount designated to a dependant	185			
Employment Insurance and other benefits (box 14 on the T4E slip)		119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and attach Schedule 4)		120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180			
Interest and other investment income (attach Schedule 4)		121 +		
Net partnership income: limited or non-active partners only (attach Schedule 4)		122 +		
Registered disability savings plan income (see the guide)		125 +		
Rental income	Gross 160		Net 126 +	
Taxable capital gains (attach Schedule 3)			127 +	
Support payments received	Total 156		Taxable amount 128 +	
RRSP income (from all T4RSP slips)			129 +	
Other income	Specify:		130 +	
Self-employment income (see lines 135 to 143 in the guide)				
Business income	Gross 162		Net 135 +	
Professional income	Gross 164		Net 137 +	
Commission income	Gross 166		Net 139 +	
Farming income	Gross 168		Net 141 +	
Fishing income	Gross 170		Net 143 +	
Workers' compensation benefits (box 10 on the T5007 slip)	144			
Social assistance payments	145 +			
Net federal supplements (box 21 on the T4A(OAS) slip)	146 +			
Add lines 144, 145, and 146 (see line 250 in the guide).	=		147 +	
Add lines 101, 104 to 143, and 147.				150 =



Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.

Net income

Enter your total income from line 150.		150	
Pension adjustment (box 52 on all T4 slips and box 034 on all T4A slips)	206		
Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips)	207		
RRSP deduction (see Schedule 7, and attach receipts)	208 +		
Saskatchewan Pension Plan deduction (maximum \$600)	209 +		
Deduction for elected split-pension amount (see the guide, and attach Form T1032)	210 +		
Annual union, professional, or like dues (box 44 on all T4 slips, and receipts)	212 +		
Universal Child Care Benefit repayment (box 12 on all RC62 slips)	213 +		
Child care expenses (attach Form T778)	214 +		
Disability supports deduction	215 +		
Business investment loss Gross 228	Allowable deduction 217 +		
Moving expenses	219 +		
Support payments made Total 230	Allowable deduction 220 +		
Carrying charges and interest expenses (attach Schedule 4)	221 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8)	222 +		
Exploration and development expenses (attach Form T1229)	224 +		
Other employment expenses	229 +		
Clergy residence deduction	231 +		
Other deductions Specify:	232 +		
Add lines 207 to 224, 229, 231, and 232.	233 =		
Line 150 minus line 233 (if negative, enter "0").	This is your net income before adjustments.	234 =	
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide). Use the federal worksheet to calculate your repayment.		235 -	
Line 234 minus line 235 (if negative, enter "0"). If you have a spouse or common-law partner, see line 236 in the guide.	This is your net income.	236 =	

Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips)	244		
Employee home relocation loan deduction (box 37 on all T4 slips)	248 +		
Security options deductions	249 +		
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction	254 +		
Northern residents deductions (attach Form T2222)	255 +		
Additional deductions Specify:	256 +		
Add lines 244 to 256.	257 =		
Line 236 minus line 257 (if negative, enter "0").	This is your taxable income.	260 =	

Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.

Refund or balance owing

Net federal tax: enter the amount from line 55 of Schedule 1 (attach Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings (attach Schedule 8)	421 +		
Employment Insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +		
Add lines 420, 421, 430, 422, and 428.		This is your total payable .	435 =

Total income tax deducted (see the guide)	437			
Refundable Quebec abatement	440 +			
CPP overpayment (enter your excess contributions)	448 +			
Employment Insurance overpayment (enter your excess contributions)	450 +			
Refundable medical expense supplement (use federal worksheet)	452 +			
Working Income Tax Benefit (WITB) (attach Schedule 6)	453 +			
Refund of investment tax credit (attach Form T2038(IND))	454 +			
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +			
Employee and partner GST/HST rebate (attach Form GST370)	457 +			
Tax paid by instalments	476 +			
Provincial or territorial credits (attach Form 479 if it applies)	479 +			
Add lines 437 to 479.		These are your total credits .	482 =	

Line 435 minus line 482 This is your **refund or balance owing**.

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

<p>Generally, we do not charge or refund a difference of \$2 or less.</p>	
<p>Refund 484 _____</p>	<p>Balance owing (see line 485 in the guide) 485 _____</p>
<p>Amount enclosed 486 <input style="width: 100px;" type="text"/></p>	

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to www.cra.gc.ca/mypayment). Your payment is due no later than April 30, 2011.

Direct deposit – Start or change (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed. **Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax** – To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

Notes: To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also tick box 463. To deposit your **UCCB** payments into the **same** account, also tick box 491.

Branch number	Institution number	Account number	CCTB	UCCB
460 <input style="width: 100px;" type="text"/>	461 <input style="width: 100px;" type="text"/>	462 <input style="width: 100px;" type="text"/>	463 <input type="checkbox"/>	491 <input type="checkbox"/>
(5 digits)	(3 digits)	(maximum 12 digits)		

<p>I certify that the information given on this return and in any documents attached is correct, complete, and fully discloses all my income.</p> <p>Sign here _____</p> <p style="text-align: center;">It is a serious offence to make a false return.</p> <p>Telephone _____ Date _____</p>	<p>490 For professional tax preparers only</p> <p>Name: _____</p> <p>Address: _____</p> <p>_____</p> <p>Telephone: _____</p>
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Do not use this area	<p>487 <input style="width: 40px;" type="text"/></p>	<p>488 <input style="width: 40px;" type="text"/></p>	<p><input style="width: 40px;" type="text"/></p>	<p><input style="width: 40px;" type="text"/></p>	<p><input style="width: 40px;" type="text"/></p>	<p><input style="width: 40px;" type="text"/></p>	<p><input style="width: 40px;" type="text"/></p>	<p><input style="width: 40px;" type="text"/></p>	<p><input style="width: 40px;" type="text"/></p>
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Use the following charts to make your calculations according to the line instructions contained in the *General Income Tax and Benefit Guide*. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Instalments

For details, see "Should you be paying your taxes by instalments?" in the guide.

Total payable from line 435 of your return (not including the amount on line 421 and the amount on line 430)					1
Total credits from line 482 of your return					2
Total of amounts on lines 448, 450, 457, and 476 of your return	-				3
Line 2 minus line 3	=				4
Line 1 minus line 4	=				5

You may have to pay your 2011 taxes by instalments if for 2011, and for either 2010 or 2009, the amount on line 5 is more than \$3,000.

Line 235 – Social benefits repayment

Amount from line 113 of your return					1
Amount from line 146 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 234 of your return					6
EI benefits repayment from line 4 of the chart on your T4E slip (if any)					7
Universal Child Care Benefit (line 117 of your return)		+			8
Registered disability savings plan income (line 125 of your return)		+			9
Add lines 7, 8, and 9.	=				10
Line 6 minus line 10	=				11
Universal Child Care Benefit repayment (line 213 of your return)					12
Registered disability savings plan income repayment (included in the amount on line 232 of your return)		+			13
Add lines 12 and 13.	=				14
Add lines 11 and 14.	=				15
Base amount		-	66,733	00	16
Line 15 minus line 16 (if negative, enter "0")	=				17
Multiply the amount on line 17 by 15%.	=				18
Enter the amount from line 5 or line 18, whichever is less .					19
Enter the amount from line 7 above (if any).		+			20
Add lines 19 and 20. Enter this amount on lines 235 and 422 of your return.	=				21

Line 301 – Age amount

Maximum claim			6,446	00	1
Your net income from line 236 of your return					2
Base amount		-	32,506	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"). Enter this amount on line 301 of Schedule 1.	=				6

Line 306 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount		10,215	00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2; if the result is more than \$4,223, enter \$4,223.	=			3
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed.	-			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 306 of Schedule 1, the total amount claimed for **all** dependants.
Attach Schedule 5 to your return to provide details for each dependant.

Line 314 – Pension income amount

Amount from line 115 of your return				1
Foreign pension income included on line 115 and deducted on line 256				2
Income from a U.S. individual retirement account (IRA) included on line 115	+			3
Amounts from a RRIF included on line 115 and transferred to an RRSP, another RRIF, or an annuity	+			4
Add lines 2, 3, and 4.	=			5
Line 1 minus line 5	=			6
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were 65 years of age or older on December 31, 2010, or you received the payments because of the death of your spouse or common-law partner.				7
Add lines 6 and 7.	=			A

Enter, on line 314 of Schedule 1, **\$2,000** 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 on line A of Form T1032, *Joint Election to Split Pension Income*. Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 314 of your and your spouse's or common-law partner's Schedule 1.

Line 315 – Caregiver amount

Complete this calculation for each dependant.

Base amount		18,645	00	1
Dependant's net income (line 236 of his or her return)	-			2
Line 1 minus line 2; if the result is more than \$4,223, enter \$4,223.	=			3
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed.	-			4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")	=			5

Enter, on line 315 of Schedule 1, the total amount claimed for **all** dependants.
Attach Schedule 5 to your return to provide details for each dependant.

Line 316 – Disability amount (for self)

(supplement calculation if you were **under 18 years of age** on December 31, 2010)

Maximum supplement		4,223	00	1
Total expenses for child care and attendant care claimed by you or for you by anyone				2
Base amount	-	2,473	00	3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")	=			5

Enter, on line 316 of Schedule 1, **\$7,239 plus** the amount on line 5 (maximum claim \$11,462) **unless** this chart is being completed for the calculation of line 318.

Line 318 – Disability amount transferred from a dependant

Base amount

7,239 00 1

If the dependant was under 18 years of age on December 31, 2010, enter the amount from line 5 of his or her chart for line 316. Otherwise, enter "0".

+ 2

Add lines 1 and 2.

= 3

Total of amounts your dependant can claim on lines 1 to 17 of his or her Schedule 1

+ 4

Add lines 3 and 4.

= 5

Dependant's taxable income (line 260 of his or her return)

- 6

Line 5 minus line 6 (if negative, enter "0")

= 7

Enter, on line 318 of Schedule 1, the amount on line 3 or line 7, whichever is **less**.

Line 410 – Federal political contribution tax credit

If your total federal political contributions (line 409) were \$1,275 or more, enter \$650 on line 410 of Schedule 1.

For total contributions of:

\$400 or less

more than \$400 but not more than \$750

more than \$750 but not more than \$1,275

Total contributions

000 00

- 400 00

- 750 00 1

Base amount

=

=

= 2

Line 1 minus line 2 (cannot be negative)

×

75%

×

33.33% 3

Rate

=

=

= 4

Multiply line 3 by the rate on line 4.

+

300 00

+

475 00 5

Credit on base amount

=

=

= 6

Add lines 5 and 6.

=

=

= 7

Enter the amount on line 7 on line 410 of Schedule 1.

Line 452 – Refundable medical expense supplement

Read the conditions for line 452 in the guide to determine if you can claim this credit.

Your net income from line 236 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

Universal Child Care Benefit (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return

4

Registered disability savings plan income (line 125 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

Universal Child Care Benefit repayment (line 213 of your return) **plus** the Universal Child Care Benefit repayment of your spouse or common-law partner from page 1 of your return

8

Registered disability savings plan income repayment (included in the amount on line 232 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

- 23,775 00 12

Line 11 minus line 12 (if negative, enter "0")

= 13

Enter **\$1,074** or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is **less**.

14

Multiply the amount on **line 13** by 5%.

- 15

Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.

= 16

Complete this schedule, and **attach** a copy to your return.

For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$10,382	300			1
Age amount (if you were born in 1945 or earlier) (use federal worksheet)	(maximum \$6,446)	301	+		2
Spouse or common-law partner amount (if negative, enter "0")	\$10,382 minus (his or her net income from page 1 of your return) =	303	+		3
Amount for an eligible dependant (attach Schedule 5) (if negative, enter "0")	\$10,382 minus (his or her net income) =	305	+		4
Amount for children born in 1993 or later	Number of children 366 × \$2,101 =	367	+		5
Amount for infirm dependants age 18 or older (use federal worksheet and attach Schedule 5)		306	+		6
CPP or QPP contributions:					
through employment from box 16 and box 17 on all T4 slips	(maximum \$2,163.15)	308	+		• 7
on self-employment and other earnings (attach Schedule 8)		310	+		• 8
Employment Insurance premiums:					
through employment from box 18 and box 55 on all T4 slips	(maximum \$747.36)	312	+		• 9
on self-employment and other eligible earnings (attach Schedule 13)		317	+		• 10
Canada employment amount (if you reported employment income on line 101 or line 104, see line 363 in the guide)	(maximum \$1,051)	363	+		11
Public transit amount		364	+		12
Children's fitness amount		365	+		13
Home buyers' amount (see line 369 in the guide)		369	+		14
Adoption expenses		313	+		15
Pension income amount (use federal worksheet)	(maximum \$2,000)	314	+		16
Caregiver amount (use federal worksheet and attach Schedule 5)		315	+		17
Disability amount (for self) (claim \$7,239 or, if you were under 18 years of age, use federal worksheet)		316	+		18
Disability amount transferred from a dependant (use federal worksheet)		318	+		19
Interest paid on your student loans		319	+		20
Tuition, education, and textbook amounts (attach Schedule 11)		323	+		21
Tuition, education, and textbook amounts transferred from a child		324	+		22
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+		23
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1993 or later	330				
Minus: \$2,024 or 3% of line 236, whichever is less	=				
Subtotal (if negative, enter "0")	=		(A)		
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide and attach Schedule 5)	331	+		(B)	
Add lines (A) and (B).	=			332	24
Add lines 1 to 24.				335	25
Multiply the amount on line 25 by 15%.				338	26
Donations and gifts (attach Schedule 9)				349	27
Add lines 26 and 27.					
Enter this amount on line 40 on the next page.	Total federal non-refundable tax credits	350	=		28

Go to Step 2 on the next page. ➔

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

29

Use the amount on line 29 to determine which **ONE** of the following columns you have to complete.

	If line 29 is \$40,970 or less	If line 29 is more than \$40,970 but not more than \$81,941	If line 29 is more than \$81,941 but not more than \$127,021	If line 29 is more than \$127,021	
Enter the amount from line 29.					30
Base amount	00,000 00	– 40,970 00	– 81,941 00	– 127,021 00	31
Line 30 minus line 31 (cannot be negative)	=	=	=	=	32
Rate	× 15%	× 22%	× 26%	× 29%	33
Multiply line 32 by line 33.	=	=	=	=	34
Tax on base amount	00,000 00	+ 6,146 00	+ 15,159 00	+ 26,880 00	35
Add lines 34 and 35.	=	=	=	=	36
	Go to Step 3.	Go to Step 3.	Go to Step 3.	Go to Step 3.	

Step 3 – Net federal tax

Enter the amount from line 36 above.

Federal tax on split income (from line 5 of Form T1206)	424+		37	
Add lines 37 and 38.	404=		• 38	39

Enter your total federal non-refundable tax credits from line 28 of the previous page.

Federal dividend tax credit (see line 425 in the guide)	425+		40	
Overseas employment tax credit (attach Form T626)	426+		• 41	
Minimum tax carryover (attach Form T691)	427+		42	
Add lines 40 to 43.	=		• 43	44

Line 39 minus line 44 (if negative, enter "0").

Basic federal tax 429= 45

Federal foreign tax credit (attach Form T2209)

405– 46

Line 45 minus line 46 (if negative, enter "0").

Federal tax 406= 47

Total federal political contributions (attach receipts)

409

Federal political contribution tax credit (use federal worksheet)

410

• 48

Investment tax credit (attach Form T2038(IND))

412+

• 49

Labour-sponsored funds tax credit

Net cost 413

Allowable credit 414+

• 50

Add lines 48, 49, and 50.

416=

– 51

Line 47 minus line 51 (if negative, enter "0").

If you have an amount on line 38 above, see Form T1206.

417= 52

Working Income Tax Benefit (WITB) advance payments received (box 10 on the RC210 slip)

415+

• 53

Additional tax on RESP accumulated income payments (attach Form T1172)

418+

54

Add lines 52, 53, and 54.

Enter this amount on line 420 of your return.

Net federal tax 420= 55

Federal Amounts Transferred From Your Spouse or Common-Law Partner

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's amounts indicated below.
Attach a copy of this schedule to your return.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on his or her return, schedules, and worksheet if filing a return. Attach his or her information slips, but do not send the return or schedules.

For more information, see line 326 in the guide.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):

If his or her net income is \$32,506 or less, enter \$6,446.

Otherwise, enter the amount from line 301 of his or her Schedule 1.

	353		1
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Amount for children born in 1993 or later:

Enter the amount from line 367 of his or her Schedule 1.

	361	+	2
--	------------	---	---

Pension income amount:

Enter the amount from line 314 of his or her Schedule 1.

	(maximum \$2,000)	355	+	3
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Disability amount:

Enter the amount from line 316 of his or her Schedule 1.

	357	+	4
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Tuition, education, and textbook amounts:

Enter the federal amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

	360	+	5
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Add lines 1 to 5.

	=		6
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Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return.

			7
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Enter the total of lines 300, 308, 310, 312, 317, 363, 364, 365, 369, and 313 of his or her Schedule 1, plus line 17 of his or her Schedule 11.

	-		8
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His or her adjusted taxable income:

Line 7 minus line 8 (if negative, enter "0").

	351	=		9
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Line 6 minus line 9 (if negative, enter "0").

**Federal amounts transferred from
your spouse or common-law partner**

	-		10
	=		

Read line 127 in the *General Income Tax and Benefit Guide*. For more information, read Chapter 2 in Guide T4037, *Capital Gains*. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

Note: If you have a business investment loss, see line 217 in the general guide.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
---	----------------------------	--------------------------------	---------------------------	---	--

1. Qualified small business corporation shares (Report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)

Qualified Dispositions	Number	Name of corp. and class of shares								
	Total		106					Gain (or loss) 107		

2. Qualified farm property and qualified fishing property

Qualified Dispositions	Address or legal description	Prov./Terr.								
	Total		109					Gain (or loss) 110+		

Mortgage foreclosures and conditional sales repossessions – Address or legal description

Qualified Dispositions	Address or legal description	Prov./Terr.								
	Total		123					Gain (or loss) 124+		

3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares

(Report capital gains (or losses) shown on T5, T5013, T5013A, T4PS, and T3 information slips on line 174 or 176.)

Number	Name of fund/corp. and class of shares									
Total		131					Gain (or loss) 132+			

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.									
Total		136					Gain (or loss) 138+			

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer									
Total			151					Gain (or loss) 153+			

6. Other mortgage foreclosures and conditional sales repossessions

Address or legal description	Prov./Terr.									
Total		154					Gain (or loss) 155+			

7. Personal-use property (full description)

						Gain only 158+					
--	--	--	--	--	--	-----------------------	--	--	--	--	--

8. Listed personal property (LPP) (full description)

						Subtract: unapplied LPP losses from other years					
Note: You can only apply LPP losses against LPP gains.						Net gain only 159+					

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included in 3 above) **161-**

Farming and fishing income eligible for the capital gains deduction from the disposition of eligible capital property (for details, see Form T657) **173**

T5, T5013, T5013A, and T4PS information slips – Capital gains (or losses) **174+**

T3 information slips – Capital gains (or losses) **176+**

Capital loss from a reduction in your business investment loss **178-**

Total of all gains (or losses) in column 5 before reserves 191 =

Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it) 192 +

Total capital gains (or losses) 197 =

Multiply the amount on line 197 by 50%.

Enter the taxable capital gains on line 127 of your return.

If it is a net capital loss, see line 127 in the guide.

Taxable capital gains (or net capital loss) in 2010 199

State the names of the payers below and attach any information slips you received. Attach a separate sheet of paper if you need more space. **Attach a copy of this schedule to your return.**

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see line 120 in the guide)

Taxable amount of dividends other than eligible dividends (specify): _____			1
_____	+		2
_____	+		3
Add lines 1 to 3 and enter this amount on line 180 of your return.		180=	4
Taxable amount of eligible dividends (specify): _____	+		5
_____	+		6
_____	+		7
Add lines 4 to 7 and enter this amount on line 120 of your return.		120=	

II – Interest and other investment income (see line 121 in the guide)

Specify: _____			
_____	+		
Income from foreign sources: _____	+		
Enter this amount on line 121 of your return.		121=	

III – Net partnership income (loss) (see line 122 in the guide)

_____	+		
Enter this amount on line 122 of your return.		122=	

IV – Carrying charges and interest expenses (see line 221 in the guide)

Carrying charges (specify): _____			
Interest expenses (specify): _____	+		
Enter this amount on line 221 of your return.		221=	

See the guide to find out if you can claim an amount on lines 305, 306, 315, and/or 331 of Schedule 1. For each dependant claimed on lines 305, 306, 315, and/or 331, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 305 – Amount for an eligible dependant

If your marital status changed in 2010, give the date of the change. ▶

Month	Day

Do not forget to tick the box on page 1 of your return to state your marital status.

Last name	Date of birth			Relationship to you	Net income in 2010	Nature of the impairment (if it applies)	Amount of claim	
First name	Year	Month	Day					
Address								

Lines 306, 315, and/or 331 – Attach a separate sheet of paper if you need more space.

Last name	Year of birth	Relationship to you	Net income in 2010	Nature of the impairment (if it applies)	Line claimed	Amount of claim	
First name							
Address							

Last name	Year of birth	Relationship to you	Net income in 2010	Nature of the impairment (if it applies)	Line claimed	Amount of claim	
First name							
Address							

See line 453 in the guide for more information. Complete this schedule, and **attach** a copy to your return to claim the Working Income Tax Benefit (WITB) if you meet **all** of the following conditions in 2010:

- you were a resident of Canada throughout the year;
- you earned income from employment or business; and
- at the end of the year, you were 19 years of age or older, or you resided with your spouse or common-law partner or your child.

In addition, to claim the **basic** WITB (Step 2), the working income (amount from line 8 below) must be more than \$3,000. If you qualify for the WITB **disability supplement** (Step 3), your working income (amount from line 7 below) must be more than \$1,150. Refer to the chart at the bottom of the next page for the adjusted family net income levels.

You cannot claim the WITB if in 2010:

- you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year, unless you had an eligible dependant at the end of the year; or
- you were confined to a prison or similar institution for a period of 90 days or more during the year.

Notes: If you were married or living in a common-law relationship but did not have an eligible spouse or an eligible dependant, complete this schedule using the instructions as if you had neither an eligible spouse nor an eligible dependant.

If you are completing a final return for a deceased person who met the above conditions, you can claim the WITB for that person if the date of death was after June 30, 2010.

Step 1 – Calculating your working income and adjusted family net income

Do you have an eligible dependant? **381** Yes 1 No 2

Do you have an eligible spouse? **382** Yes 1 No 2

Part A – Working income

Complete columns 1 and 2 if you had an eligible spouse on December 31, 2010. Otherwise, complete column 1 only.

		Column 1 You		Column 2 Your eligible spouse
Employment income and other employment income reported on line 101 and line 104 of the return			3	3
Taxable part of scholarship income reported on line 130	383 +		4	384 +
Total self-employment income reported on lines 135, 137, 139, 141, and 143 of the return (excluding losses)		+	5	+
Tax-exempt part of working income earned on a reserve and an allowance received as an emergency volunteer	385 +		6	386 +
Add lines 3 to 6. Enter the amount even if the result is "0".	=		7	387 =

Add the amounts from line 7 in columns 1 and 2. **Working income** _____ **8**

Part B – Adjusted family net income

Net income amount from line 236 of the return			9		9
Tax-exempt part of all income earned/received on a reserve and an allowance received as an emergency volunteer	388 +		10	389 +	10
Total of Universal Child Care Benefit repayment (line 213 of the return) and registered disability savings plan income repayment (included in line 232)		+	11	+	11
Add lines 9, 10, and 11.	=		12	=	12
Total of Universal Child Care Benefit (line 117 of the return) and registered disability savings plan income (line 125 of the return)		-	13	-	13
Line 12 minus line 13 (if negative, enter "0")	=		14	390 =	14

Add the amounts from line 14 in columns 1 and 2. **Adjusted family net income** _____ **15**

Are you claiming the basic WITB? **391** Yes 1 No 2 If yes, complete Step 2 on the next page.

Are you claiming the WITB disability supplement for yourself? **392** Yes 1 No 2 If yes, complete Step 3 on the next page.

Does your eligible spouse qualify for the disability amount for himself or herself? **394** Yes 1 No 2 If yes, he or she must complete Step 1 and Step 3 on a separate Schedule 6.

Step 2 – Calculating your basic WITB

If you had an eligible spouse, **only one of you** can claim the basic WITB. However, the individual who received the WITB advance payment for 2010 is the individual who **must** claim the basic WITB for the year. If you had an eligible dependant, **only one individual** can claim the basic WITB for that same eligible dependant.

Enter the amount from line 8 in Step 1.			16
Base amount	-	3,000 00	17
Line 16 minus line 17 (if negative, enter "0")	=		18
Rate	×	25%	19
Multiply line 18 by line 19.	=		20
If you had neither an eligible spouse nor an eligible dependant, enter \$931.			21
If you had an eligible spouse or an eligible dependant, enter \$1,690.			21
Enter the amount from line 20 or line 21, whichever is less .	▶		22
Enter the amount from line 15 in Step 1.			23
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$10,563.			24
If you had an eligible spouse or an eligible dependant, enter \$14,587.	-		24
Line 23 minus line 24 (if negative, enter "0")	=		25
Rate	×	15%	26
Multiply line 25 by line 26.	=		27
Line 22 minus line 27 (if negative, enter "0").	▶		27
Enter the amount from line 28 on line 453 of your return, unless you complete Step 3 .	=		28

Step 3 – Calculating your WITB disability supplement

If you qualify for the disability amount for yourself, complete Step 3 to calculate your WITB disability supplement. However, if you had an eligible spouse and **both** of you qualify for the disability amount, your spouse must complete steps 1 and 3 on a separate Schedule 6 to calculate his or her WITB disability supplement and enter the amount on line 453 of his or her return.

Enter the amount from line 7 in column 1 of Step 1.			29
Base amount	-	1,150 00	30
Line 29 minus line 30 (if negative, enter "0")	=		31
Rate	×	25%	32
Multiply line 31 by line 32.	=		33
Enter the amount from line 33 or \$465, whichever is less .	▶		34
Enter the amount from line 15 in Step 1.			35
Base amount:			
If you had neither an eligible spouse nor an eligible dependant, enter \$16,767.			36
If you had an eligible spouse or an eligible dependant, enter \$25,854.	-		36
Line 35 minus line 36 (if negative, enter "0")	=		37
Rate: If you had an eligible spouse and he or she also qualifies for the disability amount, enter 7.5%. Otherwise, enter 15%.	×		38
Multiply line 37 by line 38.	=		39
Line 34 minus line 39 (if negative, enter "0")	▶		40
If you completed Step 2, enter the amount from line 28. Otherwise, enter "0".	+		41
Add lines 40 and 41.	=		42
Enter this amount on line 453 of your return.	=		42

Adjusted family net income levels	You had neither an eligible spouse nor an eligible dependant	You had an eligible spouse or an eligible dependant
Basic WITB Adjusted family net income (line 15 in Step 1)	less than \$16,770	less than \$25,854
WITB disability supplement (you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	less than \$19,867	less than \$28,954
WITB disability supplement (you had an eligible spouse and both of you qualify for the disability amount) Adjusted family net income (line 15 in Step 1)	→	less than \$32,054

Complete this schedule, and attach it to your return **only** when one or more of the following situations applies:

- You will **not** be deducting on your return for 2010 all of the unused RRSP contributions, **amount (B)** of "Your 2010 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, *Your RRSP Information for 2010*.
- You will **not** be deducting on your return for 2010 all of the RRSP contributions you made from March 2, 2010, to March 1, 2011.
- You have transferred to your RRSP certain amounts you included in your income.
- You are designating contributions made to your RRSP as a 2010 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP).
- You withdrew funds from your RRSP in 2010 under the HBP or the LLP.

If none of these situations apply to you, **do not complete** this schedule, and only enter your total RRSP contributions on line 208 of your return. For more information, see line 208 in the guide.

PART A – Contributions

Unused RRSP contributions: amount (B) of "Your 2010 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, <i>Your RRSP Information for 2010</i>					1	
Total contributions * made to your RRSP or your spouse's or common-law partner's RRSP from:						
March 2, 2010, to December 31, 2010 (attach all receipts)					2	
January 1, 2011, to March 1, 2011 (attach all receipts)		+			3	
Add lines 2 and 3.		245	=	+	4	
Add lines 1 and 4.		Total RRSP contributions			=	5

* Include your transfers and contributions that you are designating as a repayment under the HBP or the LLP. See the guide for the list of contributions to exclude.

PART B – Repayments under the HBP and the LLP

Contributions made to your RRSP from January 1, 2010, to March 1, 2011, that you are designating as your repayments under the HBP and the LLP for 2010. Do **not** include an amount you deducted or designated as a repayment on your 2009 return or that was refunded to you. Also, do **not** include any contributions or transfers that you will be including on line 10 or 11 below.

Repayment under the HBP					6
Repayment under the LLP		262	+		7
Add lines 6 and 7.		=		-	8

PART C – RRSP deduction

Line 5 minus line 8		RRSP contributions available to deduct			=	9
RRSP contributions you are deducting for 2010 (not to exceed the lesser of the amount on line 9, excluding transfers , and your RRSP deduction limit for 2010, amount (A) of "Your 2010 RRSP Deduction Limit Statement" shown on your latest notice of assessment, notice of reassessment, or T1028, <i>Your RRSP Information for 2010</i>)						
Transfers (see "Line 11 – Transfers" at line 208 in the guide)		240	+		10	
Add lines 10 and 11.		=			11	
Enter the amount from line 9 or line 12, whichever is less .					12	
Also enter this amount on line 208 of your return.		2010 RRSP deduction			208	

PART D – RRSP unused contributions available to carry forward

Line 9 minus line 13		Your unused RRSP contributions available to carry forward to a future year			=	14
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We will show the amount of line 14 as **amount (B)** of "Your 2011 RRSP Deduction Limit Statement" on your 2010 notice of assessment.

PART E – 2010 withdrawals under the HBP and the LLP

HBP: enter the amount from box 27 of all your 2010 T4RSP slips.					15
Tick this box if the address shown on page 1 of your return is the same as the address of the home you purchased under the HBP.		259		16	
LLP: enter the amount from box 25 of all your 2010 T4RSP slips.		263		17	
Tick this box to designate that your spouse or common-law partner was the student for whom the funds were withdrawn under the LLP.		264		18	

CPP Contributions on Self-Employment and Other Earnings

Complete this schedule to determine the amount of your Canada Pension Plan (CPP) contributions if:

- you reported self-employment income on lines 135 to 143 of your return;
- you reported business or professional income from a partnership on line 122 of your return; or
- you made an election on Form CPT20 to pay additional CPP contributions on other earnings.

Attach a copy of this schedule to your return. For more information, see line 222 in the guide.

Pensionable net self-employment earnings (amounts from line 122 and lines 135 to 143 of your return)				1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (attach Form CPT20)	373+			2
Add lines 1 and 2 (if negative, enter "0").	=			3
Enter the amount from box 26 (or if blank, box 14) on all T4 slips (this amount already includes the amount entered on line 11 of Form CPT20, if it applies).	+			4
Add lines 3 and 4.	=			5
Total pensionable earnings	-	3,500	00	6
Earnings subject to contribution (maximum \$43,700)	=			7
Line 5 minus line 6 (if negative, enter "0").				7
Multiply the amount on line 7 by 9.9%.				8
Contributions through employment (from box 16 and box 17 on all T4 slips)	× 2 =			9
CPP contributions payable on self-employment and other earnings: Line 8 minus line 9 (if negative, enter "0"). Enter this amount on line 421 of your return.	=			10
Deduction and tax credit for CPP contributions on self-employment and other earnings: Amount from line 10	× 50% =			11
Enter the amount from line 11 on line 222 of your return and on line 310 of Schedule 1.				

Donations and Gifts

Attach a copy of this schedule to your return along with the official receipts that support your claim. Remember, you may have charitable donations shown on your T4 and T4A slips. For more information, see line 349 in the guide.

Total eligible amount of charitable donations and government gifts				1
Enter your net income from line 236 of your return.	× 75% =			2
Note: If the amount on line 1 is less than the amount on line 2, enter the amount from line 1 on line 340 below, and continue completing the schedule from line 340.				
Gifts of depreciable property (from Chart 2 in Pamphlet P113, <i>Gifts and Income Tax</i>)	337			3
Gifts of capital property (from Chart 1 in Pamphlet P113, <i>Gifts and Income Tax</i>)	339+			4
Add lines 3 and 4.	=		× 25% =	5
Enter the total of lines 2 and 5 or the amount on line 236 of your return, whichever is less .	=			6
Total donations limit				
Allowable charitable donations and government gifts (enter the amount from line 1 or line 6, whichever is less)	340			
Eligible amount of cultural and ecological gifts (see line 349 in the guide)	342+			
Add lines 340 and 342.	=			
Enter \$200 or the amount from line 344, whichever is less .	345-		× 15% =	7
Line 344 minus line 345	347=		× 29% =	8
Add lines 7 and 8.				
Enter this amount on line 349 of Schedule 1.	=			9
Donations and gifts				

For more information, see line 323 in the guide.

Only the student must complete this federal schedule and attach it to his or her return. Use it to:

- calculate your tuition, education, and textbook amounts;
- determine the amount available to transfer to a designated individual; and
- determine the unused amount, if any, available for you to carry forward to a future year.

Tuition, education, and textbook amounts claimed by the student for 2010

Unused federal tuition, education, and textbook amounts from your 2009 notice of assessment or notice of reassessment

Eligible tuition fees paid for 2010 320 2 1

Education and textbook amounts for 2010

Calculating your part-time amount: use column B of Forms T2202, T2202A, TL11A, TL11B, and TL11C.

Do not include any month that is also included in column C.

Only one claim per month (maximum 12 months)

Education amount:

number of months from column B 3

Textbook amount:

number of months from column B 4

Add lines 3 and 4. 321 5

Calculating your full-time amount: use column C of Forms T2202, T2202A, TL11A, TL11B, and TL11C.

Only one claim per month (maximum 12 months)

Education amount:

number of months from column C 6

Textbook amount:

number of months from column C 7

Add lines 6 and 7. 322 8

Add lines 2, 5, and 8. **Total 2010 tuition, education, and textbook amounts** 9

Add lines 1 and 9. **Total available tuition, education, and textbook amounts** 10

Taxable income from line 260 of your return 11

Total of lines 1 to 19 of your Schedule 1 12

Line 11 minus line 12 (if negative, enter "0") 13

Unused tuition, education, and textbook amounts claimed for 2010

Amount from line 1 or line 13, whichever is less 14

Line 13 minus line 14 15

2010 tuition, education, and textbook amounts claimed for 2010

Amount from line 9 or line 15, whichever is less 16

Add lines 14 and 16.

Total tuition, education, and textbook

Enter this amount on line 323 of Schedule 1. **amounts claimed for 2010** 17

Transfer/Carryforward of unused amount

Amount from line 10 18

Amount from line 17 19

Line 18 minus line 19 **Total unused amount** 20

If you are transferring an amount to another individual, continue on line 21.

Otherwise, enter the amount from line 20 on line 25.

Enter the amount from line 9; if it is more than \$5,000, enter \$5,000. 21

Amount from line 16 22

Line 21 minus line 22 (if negative, enter "0"). **Maximum transferable** 23

You can transfer all or part of the amount on line 23 to your spouse or common-law partner, to his or her parent or grandparent, or to your parent or grandparent. To do this, you have to designate the individual on your Form T2202, T2202A, TL11A, TL11B, or TL11C and specify the federal amount that you are transferring to him or her. Enter the amount you are transferring on line 24 below.

Note: If your spouse or common-law partner is claiming an amount for you on line 303 or line 326 of his or her Schedule 1, you cannot transfer an amount to your parent or grandparent, or to your spouse's or common-law partner's parent or grandparent.

Enter the amount you are transferring (cannot be more than line 23). **Federal amount transferred** 327 24

Line 20 minus line 24 **Unused federal amount available to carry forward to a future year** 25

The person claiming the transfer should not attach this schedule to his or her return.

For more information, see line 317 in the guide.

Complete this schedule to determine the amount of your Employment Insurance (EI) premiums on self-employment and other eligible earnings **only if you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2010 to participate in the new EI Measure for Self-Employed People.**

Attach a copy of this schedule to your return.

Net self-employment income

Enter the total amounts from line 122 and lines 135 to 143 of your return.

If you have self-employment income for which you received a T4 slip with EI premiums shown in box 18, do **not** include any net income (or loss) reported on lines 135 to 143 related to that T4 slip (**see note^(a) below**). (If negative, enter "0".)

		1
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If you are employed by a corporation but not eligible to participate in the EI program as an employee because you control more than 40 percent of the voting shares of that corporation, enter the amount from box 14 of **all** your T4 slips received from that corporation **unless note^(b) below applies**.

5493 +		2
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If you are an Indian registered, or eligible to be registered, under the *Indian Act*, and you earned tax-exempt, self-employed income on a reserve in Canada, enter your total tax-exempt self-employed income.

5494 +		3
--------	--	---

Add lines 1, 2, and 3.

=		4
---	--	---

If your total EI premiums from box 18 and box 55 of **all** your T4 slips is \$747.36 or more, you do **not** have to pay any premiums on your self-employment and other eligible earnings. **Enter "0" on line 10, and attach a copy of this schedule to your return.**

Maximum insurable earnings

43,200	00	5
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Total EI insurable earnings

Enter the total amount from box 24 of **all** your T4 slips. If box 24 is blank, use the amount from box 14, unless box 28 states that the T4 earnings are EI exempt.

If you have employment income for which you did not get a T4 slip, also enter that amount.

5478 -		6
--------	--	---

Line 5 minus line 6 (if negative, enter "0")

=		7
---	--	---

Enter amount from line 4 or line 7, whichever is **less**.

		8
--	--	---

Multiply the amount from line 8 by 1.73%.

×	1.73%	9
---	-------	---

EI premiums payable on self-employment and other eligible earnings

Enter this amount on line 317 of your Schedule 1 and on line 430 of your return. (maximum \$747.36)

=		10
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(a) This may be the case if you are in one of the following situations:

- you are a barber, hairdresser, taxi driver or a driver of other passengers-carrying vehicle **and** you are not hired as an employee;
- you received income through a placement agency **and** you are not hired as an employee; or
- you are a self-employed fisher.

(b) Box 14 of your T4 slip may include certain amounts that are not insurable earnings, such as:

- non-cash benefits (other than the value of board and lodging);
- contributions made by your employer to your employee group RRSP where access to the funds is restricted;
- certain amounts paid by your employer to you to cover the waiting period or to increase the maternity, parental, or compassionate care benefits; and
- top-up amounts paid by your employer to you in addition to worker's compensation benefits.

If you received any of these amounts, visit www.cra.gc.ca or contact us to determine the amount to exclude from line 2.



Territorial Worksheet

2010
T1 General

Use these charts to do the calculations you may need to complete Form NT428, *Northwest Territories Tax*, and Form NT479, *Northwest Territories Credit*. You can find more information about completing these charts in the forms book.

Keep this worksheet for your records. **Do not attach it to the return you send us.**

Line 5808 – Age amount

Maximum amount			6,232	00	1
Your net income from line 236 of your return					2
Base amount	-	32,506	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Applicable rate	×	15%			5
Multiply line 4 by line 5.	=				6
Line 1 minus line 6 (if negative, enter "0"). Enter this amount on line 5808 of Form NT428.	=				7

Line 5820 – Amount for infirm dependants age 18 or older

Complete this calculation for each dependant.

Base amount			10,215	00	1
Dependant's net income (line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,223, enter \$4,223)	=				3
If you claimed this dependant on line 5816, enter the amount claimed.	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5820 of Form NT428, the total amount claimed for **all** dependants.

Line 5840 – Caregiver amount

Complete this calculation for each dependant.

Base amount			18,645	00	1
Dependant's net income (line 236 of his or her return)	-				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$4,223, enter \$4,223)	=				3
If you claimed this dependant on line 5816, enter the amount claimed.	-				4
Allowable amount for this dependant: Line 3 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5840 of Form NT428, the total amount claimed for **all** dependants.

Line 5844 – Disability amount (for self) (read line 5844 in the forms book) (supplement calculation if you were under 18 years of age on December 31, 2010)

Maximum supplement			4,223	00	1
Total child care and attendant care expenses claimed for you by anyone					2
Base amount	-	2,473	00		3
Line 2 minus line 3 (if negative, enter "0")	=				4
Line 1 minus line 4 (if negative, enter "0")	=				5

Enter, on line 5844 of Form NT428, **the amount on line 5 plus \$10,332** (maximum claim \$14,555), **unless** this chart is being completed for the claim on line 5848.

Territorial Worksheet (continued)

Line 5848 – Disability amount transferred from a dependant

Complete this calculation for each dependant.

Base amount	10,332		00	1
If the dependant was under 18 years of age on December 31, 2010, enter the amount from line 5 of the chart for line 5844 for the dependant. If the dependant was 18 years of age or older , enter "0".				2
Add lines 1 and 2.				3
Total of amounts your dependant can claim on lines 5804 to 5840 of his or her Form NT428				4
Add lines 3 and 4.				5
Dependant's taxable income (line 260 of his or her return)				6
Allowable amount for this dependant: Line 5 minus line 6 (if negative, enter "0"). Enter, on line 5848 of Form NT428, the amount on line 3 or line 7, whichever is less .				7

Enter, on line 5848 of Form NT428, the total amount claimed for **all** disabled dependants.

If, at the end of the year, you and your dependant were not residents of the same territory or province, special rules may apply. Call the Canada Revenue Agency to determine the amount you can claim.

Line 5872 – Allowable amount of medical expenses for other dependants

Complete this calculation for each dependant.

Medical expenses for other dependant				1
Enter \$2,024 or 3% of the dependant's net income (line 236 of his or her return), whichever is less .				2
Line 1 minus line 2 (if negative, enter "0"; if it is more than \$5,000, enter \$5,000)				3

Enter, on line 5872 of Form NT428, the total amount claimed for **all** other dependants.

Line 6152 – Northwest Territories dividend tax credit

Determine the amount to enter on line 6152 of Form NT428 by completing **one** of the **two** following calculations:

- If you have an amount on line 120 and **no amount** on line 180 of your return, complete the following:

Line 120 of your return				× 11.3225% =		
Enter this amount on line 6152 of Form NT428.						

- If you have amounts on lines 180 **and** 120 of your return, complete the following:

Line 120 of your return						
Line 180 of your return	-			× 6% =		4
Line 1 minus line 2	=			× 11.3225% =	+	5
Add lines 4 and 5.						
Enter this amount on line 6152 of Form NT428.					=	6

Territorial Worksheet (continued)

Line 52 – Political contribution tax credit

Determine the amount to enter on line 52 of Form NT428 as follows:

- for contributions of **\$100 or less**, enter the amount of your contributions on line 52;
- for contributions of **more than \$100 but not more than \$900**, complete the calculation below; or
- for contributions of **more than \$900**, enter \$500 on line 52.

Enter your total contributions.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Enter this amount on line 52 of Form NT428.

(maximum \$500)

		1
	100 00	2
		3
	× 50%	4
		5
	+ 100 00	6
		7

Line 6250 – Cost of living tax credit

If your adjusted net income (line 5 of Form NT479) is \$66,000 or more, enter \$942 on line 6 of Form NT479. Otherwise, complete the calculation below:

Use the amount on line 5 of Form NT479 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 5 in the applicable column.

Line 1 minus line 2 (cannot be negative)

Multiply line 3 by line 4.

Add lines 5 and 6.

Enter this amount on line 6 of Form NT479.

	If line 5 is \$12,000 or less	If line 5 is more than \$12,000 but not more than \$48,000	If line 5 is more than \$48,000 but not more than \$66,000
	0 00	12,000 00	48,000 00
	× 2.6%	× 1.25%	× 1%
	+ 0 00	+ 312 00	+ 762 00



Northwest Territories Tax

NT428
T1 General – 2010

Complete this form and **attach a copy** to your return. For more information, see the forms book.

Step 1 – Northwest Territories non-refundable tax credits

	For internal use only	5610			
Basic personal amount	claim \$12,740	5804			1
Age amount (if born in 1945 or earlier) (use territorial worksheet) (maximum \$6,232)		5808	+		2
Spouse or common-law partner amount					
Base amount	12,740	00			
Minus: his or her net income from page 1 of your return	-				
Result: (if negative, enter "0")	=		▶	5812	3
Amount for an eligible dependant					
Base amount	12,740	00			
Minus: his or her net income from line 236 of his or her return	-				
Result: (if negative, enter "0")	=		▶	5816	4
Amount for infirm dependants age 18 or older (use territorial worksheet)			+	5820	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			+	5824	•6
(amount from line 310 of your federal Schedule 1)			+	5828	•7
Employment Insurance premiums:					
(amount from line 312 of your federal Schedule 1)			+	5832	•8
(amount from line 317 of your federal Schedule 1)			+	5829	•9
Pension income amount (maximum \$1,000) (read line 5836 in the forms book)			+	5836	10
Caregiver amount (use territorial worksheet)			+	5840	11
Disability amount (for self) (read line 5844 in the forms book)			+	5844	12
Disability amount transferred from a dependant (use territorial worksheet)			+	5848	13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			+	5852	14
Your tuition and education amounts [attach Schedule NT(S11)]			+	5856	15
Tuition and education amounts transferred from a child			+	5860	16
Amounts transferred from your spouse or common-law partner [attach Schedule NT(S2)]			+	5864	17
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868			18	
Enter \$2,024 or 3% of net income from line 236 of your return whichever is less .	-			19	
Line 18 minus line 19 (if negative, enter "0")	=			20	
Allowable amount of medical expenses for other dependants calculated for line 5872 on the <i>Territorial Worksheet</i>	5872	+		21	
Add lines 20 and line 21.	5876	=			22
Add lines 1 through 17, and line 22.				5880	▶
Non-refundable tax credits rate			×	5.9%	23
Multiply line 23 by line 24.			=	5884	25
Donations and gifts:					
Amount from line 345 of your federal Schedule 9		×	5.9%	=	26
Amount from line 347 of your federal Schedule 9		×	14.05%	=	27
Add lines 26 and 27.				5896	▶
Add lines 25 and 28.					28
Enter this amount on line 41.				Northwest Territories non-refundable tax credits 6150	29

Go to Step 2 on the next page. ➔

Step 2 – Northwest Territories tax on taxable income

Enter your **taxable income** from line 260 of your return.

		30
--	--	-----------

Use the amount on line 30 to determine which **ONE** of the following columns you have to complete.

Enter the amount from line 30 in the applicable column.

	If line 30 is \$37,106 or less	If line 30 is more than \$37,106 but not more than \$74,214	If line 30 is more than \$74,214 but not more than \$120,656	If line 30 is more than \$120,656	
	0 00	37,106 00	74,214 00	120,656 00	31
Line 31 minus line 32 (cannot be negative)	=	=	=	=	32
	× 5.9%	× 8.6%	× 12.2%	× 14.05%	33
Multiply line 33 by line 34.	=	=	=	=	34
	+ 0 00	+ 2,189 00	+ 5,381 00	+ 11,046 00	35
Add lines 35 and 36.	=	=	=	=	36
Go to Step 3.	Northwest Territories tax on taxable income				37

Step 3 – Northwest Territories tax

Enter your Northwest Territories tax on taxable income from line 37.

Enter your Northwest Territories tax on split income from Form T1206

Add lines 38 and 39.

		38
6151	+	39
=		40

Enter your Northwest Territories non-refundable tax credits from line 29.

Northwest Territories dividend tax credit:

Credit calculated for line 6152 on the *Territorial Worksheet*

Northwest Territories overseas employment tax credit:

Amount from line 426 on your Schedule 1

Northwest Territories minimum tax carryover:

Amount from line 427 on your Schedule 1

Add lines 41 through 44.

Line 40 minus line 45 (if negative, enter "0")

Northwest Territories additional tax for minimum tax purposes:

Amount from line 117 of Form T691

Add lines 46 and 47.

Enter the territorial foreign tax credit from Form T2036.

Line 48 minus line 49 (if negative enter "0")

		41
6152	+	42
6153	+	43
6154	+	44
=		45
=		46
+		47
=		48
-		49
=		50

Political contribution tax credit

Northwest Territories political contributions made in 2010

Credit calculated for line 52 on the *Territorial Worksheet*

Line 50 minus line 52 (if negative, enter "0")

		51
6255	(maximum \$500)	52
=		53

Risk capital investment tax credits

Unused risk capital investment tax credits from previous years

Line 53 minus 54 (if negative, enter "0")

Enter the result on line 428 of your return.

		54
Northwest Territories tax		55



Northwest Territories Credit

NT479
T1 General – 2010

Complete the calculation below and **attach a copy** of this form to your return. For more information, see the forms book.

Cost of living tax credit

Enter the net income from line 236 of your return.					1
Enter the total of amounts claimed on line 244 and line 250 of your return.	-				2
Line 1 minus line 2 (if negative, enter "0")	=				3
Enter the amount claimed for foreign income from line 256 of your return that is exempt under a tax treaty.					4
Line 3 minus line 4 (if negative, enter "0")				6054	5
			Adjusted net income	=	

Basic credit for self

If your adjusted net income (line 5) is **\$66,000 or less**, complete the calculation for line 6250 on the *Territorial Worksheet* in this book. If the amount at line 5 is **more than \$66,000**, enter \$942 on line 6.

Credit calculated for line 6250 on the <i>Territorial Worksheet</i>						6
			Basic credit for self (maximum \$942)	6250		

Cost of living supplement

If, on December 31, 2010, you were 18 years of age or older, you may be entitled to a supplement to the cost of living tax credit. If you were under 18 years of age, enter "0" on line 13 and continue on line 14.

If you had a spouse or common-law partner on December 31, 2010, **only one of you** can claim the cost of living tax credit supplement for your family. If your spouse or common-law partner claimed the supplement for your family, enter "0" on line 13 and continue on line 14.

Basic supplement for self		350	00			7
If, on December 31, 2010, you had a spouse or common-law partner, enter \$350. Otherwise, enter "0".	6247	+				8
Add lines 7 and 8.	=					9
Enter the basic credit for self from line 6.						10
If, on December 31, 2010, you had a spouse or common-law partner, enter the amount from line 6 of his or her Form NT479. Otherwise, enter "0".	6248	+				11
Add lines 10 and 11.	=					12
Line 9 minus line 12 (if negative, enter "0")						13
				Cost of living supplement	6249	
Add lines 6 and 13 (maximum \$942).						14
Enter the result on line 479 of your return.						14
				Northwest Territories credit	6251	



Territorial Amounts Transferred From Your Spouse or Common-Law Partner

Schedule NT(S2)
T1 General – 2010

Complete this schedule to **claim** a transfer of the unused part of your spouse's or common-law partner's territorial amounts indicated below. **Attach a copy of this schedule to your return.**

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on Form NT428 if filing a return. Attach his or her information slips, but do not attach the return or schedules.

If, at the end of the year, your spouse or common-law partner was not a resident of the Northwest Territories, special rules may apply. For more information, contact the Canada Revenue Agency.

Age amount (if your spouse or common-law partner was 65 years of age or older in 2010):

If his or her net income is \$32,506 or less, enter \$6,232.

Otherwise, enter the amount from line 5808 of his or her Form NT428.

	5902			1
--	-------------	--	--	---

Pension income amount:

Enter the amount from line 5836 of his or her Form NT428.

	5905	+		2
--	-------------	---	--	---

Disability amount:

Enter the amount from line 5844 of his or her Form NT428.

	5907	+		3
--	-------------	---	--	---

Tuition and education amounts: Enter the territorial amount designated in your name on his or her Form T2202, T2202A, TL11A, TL11B, or TL11C.

	5909	+		4
--	-------------	---	--	---

Add lines 1 to 4.

	=			5
--	---	--	--	---

Spouse's or common-law partner's taxable income:

Enter the amount from line 260 of his or her return.

				6
--	--	--	--	---

Enter the total of lines 5804, 5824, 5828, 5832, 5829, and 5856 of his or her Form NT428.

	-			7
--	---	--	--	---

His or her adjusted taxable income:

Line 6 minus line 7 (if negative, enter "0")

	5912	=		8
--	-------------	---	--	---

Line 5 minus line 8 (if negative, enter "0")

Enter this amount on line 5864 of your Form NT428.

**Territorial amounts transferred from
your spouse or common-law partner**

				9
--	--	--	--	---



Do you qualify for the northern residents deductions?

To qualify for northern residents deductions, you must have lived, on a permanent basis, in a prescribed northern or intermediate zone for a continuous period of at least six consecutive months. This period can begin or end in the year specified on the attached Form T2222.

There are two northern residents deductions:

- a **residency deduction** for having lived in a prescribed zone; and
- a **deduction for travel benefits** you received from employment in a prescribed zone that were included in your income.

Publication T4039, *Northern Residents Deductions - Places in Prescribed Zones*, lists the places in the prescribed northern and intermediate zones.

Deduction limits – If you lived in a prescribed **northern zone (Zone A)**, you can claim **full** northern residents deductions. If you lived in a prescribed **intermediate zone (Zone B)**, you can claim **one-half** of the full northern residents deductions.

Deceased individuals – A person who died in the year qualifies if he or she lived in a prescribed zone for six months or more before the date of death.

Moving – Your period of residency is not affected if you moved from one place in a prescribed zone directly to another place in a prescribed zone.

Absences from a prescribed zone – If you lived in a prescribed zone on a **permanent** basis, absences from a prescribed zone do not usually affect your period of residency. If you lived in a prescribed zone for work-related reasons (while your principal place of residence was not in a prescribed zone), you may have lived in the prescribed zone on a **temporary** basis only and therefore may not qualify for the deduction.

To determine whether you lived in the prescribed zone on a permanent or a temporary basis, we consider the number of your absences from the prescribed zone **and** the purpose and length of your absences.

Step 1 – Calculate your residency deduction

Complete Step 1 of Form T2222 for **Zone A** or **Zone B** as applicable. There are two parts to the residency deduction:

- **Basic residency amount** – You can claim the basic amount for the number of days in the year that you lived in a prescribed zone; and
- **Additional residency amount** – You can claim the additional amount for those days you used to calculate your basic amount if you maintained and lived in a dwelling in the prescribed zone during that time **and** you are the **only** person claiming the basic amount for living in that same dwelling for that period.

A **dwelling** means a self-contained domestic establishment. Generally, this is a complete and separate living unit with a kitchen, bathroom, sleeping facilities, and its own private access.

It includes a house, apartment, mobile home, or other similar place of residence in which a person usually sleeps and eats. **It does not include** a bunkhouse, dormitory, hotel room, or room in a boarding house.

We consider you to have maintained and lived in a dwelling, even if your employer let you live there rent-free and paid all the utility, maintenance, and other costs related to the dwelling. Each taxpayer living in the dwelling can claim the basic residency amount as a deduction on their return. However, if more than one person claims the basic residency amount for a particular period and dwelling, no one in that household can claim the additional residency amount for that period and dwelling.

If only one person in a household claims the basic residency amount for a particular period and dwelling, that person can also claim the additional residency amount. To claim the deduction that most benefits your household, you should consider the taxable income of all the members of your household when deciding which household member will claim the residency deduction.

You can claim the basic residency amount for living at a **special work site** in a prescribed zone, when your principal place of residence is not in a prescribed zone. Reduce your residency amount by the amount of the non-taxable board and lodging benefits you received for working in a special work site that are shown in box 31 of your T4 slip, or in box 124 of your T4A slip. For more information about special work sites, see Interpretation Bulletin IT-91, *Employment at Special Work Sites or Remote Work Locations*.

Step 2 – List your trips

Complete the chart in Step 2 of Form T2222 to list your trips. You can claim the **deduction for travel benefits** for expenses you incurred to travel or the value of travel provided by your employer if you meet **all** of the following conditions:

- you qualify to claim northern residents deductions (read "Do you qualify for the northern resident deductions?");
- you are an employee dealing at arm's length with your employer; and
- you have included in your income the taxable travel benefits received from your employment in a prescribed zone.

You **can claim** a deduction for travel benefits even if you are not claiming a residency deduction. For example, if your spouse or common-law partner claims both the basic and the additional residency amounts, you can still claim a deduction for **taxable** travel benefits you received. Taxable travel benefits include:

- travel assistance provided by your employer such as airline tickets or a trip on the company owned airplane; and
- a travel allowance or a lump-sum payment you received from your employer for travel expenses you incurred.

You **cannot claim** a deduction for travel benefits if:

- you or any member of your household received or was entitled to receive non-taxable amounts as travel assistance, a travel allowance, or as a reimbursement for travel expenses; or
- someone else has already claimed the deduction for travel benefits for this trip on their return.

If you received a benefit that was not for any particular trip, you have to split it reasonably between the trips you are claiming.

To claim the deduction for travel benefits, you must receive the taxable travel benefits in the same year you have the travel expenses. For example, if you take a trip that begins and ends in one year and you are reimbursed the following year, you cannot claim the deduction for travel benefits for that trip.

However, you can claim a deduction for travel benefits if you leave on a trip in one year and return the next year. For example, you may leave on a trip in December and come back in January. If you receive non-refundable tickets or travel vouchers, the taxable travel benefit should be included in your T4 or T4A slip for the year the trip begins.

Travel expenses include: air/train/bus fares, vehicle expenses, meals, hotel or motel accommodations, camping fees, and other incidental expenses such as taxis and road/ferry tolls.

Note 1

To claim a deduction for travel benefits, you **must** have included in your income **taxable** travel benefits (in the same year you have the travel expenses) from your employment in a prescribed zone. You can **only** claim a deduction for travel benefits for a trip that you or your household members (who lived with you at the time of the trip) actually took and that started from a prescribed zone.

You can claim a deduction for **Other Travel** if you have an amount in box 32 of your T4 slip or box 028 of your T4A slip showing any taxable travel benefits you received in the year. The taxable travel benefits you received for **Other travel** is your total taxable travel benefits from box 32 of your T4 slip or box 028 of your T4A slip, **minus** any amount received for **Medical Travel** from box 33 of your T4 slip or box 116 of your T4A slip.

Other Travel means travel for vacation or family reasons. You can claim a **maximum of two trips per year** for **Other Travel** for each member of your household.

You can claim a deduction for **Medical Travel** if you have an amount in box 33 of your T4 slip or box 116 of your T4A slip showing any taxable travel benefits you received in the year. **There is no limit on the number of trips for Medical Travel you can claim for each member of your household.** The medical services had to be for you or a member of your household and must not have been available where you lived. **If you are claiming a deduction for Medical travel on this form, no one else can claim it as a medical expense on his or her return.**

Note 2

To calculate meal and vehicle expenses, you may choose the **detailed** or **simplified** method. Your **total travel expenses** equal the total of the value of travel assistance provided by your employer and the travel expenses incurred by you. Ensure that you have included any travel expenses paid by your employer.

Detailed Method – You must keep your receipts and claim the actual amount that you spent.

Simplified Method – This method uses a flat rate for meals and vehicle expenses (as described below). Although you do not need to keep detailed receipts for actual expenses if you choose to use this method, we may still ask you to provide some documentation to support your claim.

- **Meals** – You can claim a **flat rate of \$17/meal**, to a **maximum of \$51/day** (Canadian or US funds) per person, without receipts.
- **Vehicle Expenses** – You must keep track of the number of kilometres driven during the tax year for the trip. To determine the amount you can claim for vehicle expenses, multiply the number of kilometres by the cents/km rate for the province or territory in which the travel begins.

For more information on the detailed or simplified methods including the different rates, go to www.cra.gc.ca/travelcosts, or call **1-800-267-6999**.

Note 3

The **lowest return airfare** available at the time of the trip means the lowest return airfare for regularly scheduled commercial flights on the date that the travel began. The lowest return airfare to be used to complete **Column 5** is the cost quoted for a flight from the airport closest to your residence to the nearest designated city (even if you did not actually travel by air or to that city).

Note 4

In cases of medical travel, if the patient needs an attendant while travelling, the attendant's travel expenses are included as part of the patient's total travel expenses, whether they are in the form of travel assistance your employer provided or actual expenses you incurred.

If you or a member of your household was the attendant:

In Column 5, include the cost of the attendant's lowest return airfare as part of the patient's expense for airfare. In Column 4, include the cost of the attendant's travel expenses (excluding airfare) as part of the patient's travel expenses.

If you or a member of your household was not the attendant:

In Column 5, **do not include** the cost of the attendant's lowest return airfare as part of the patient's expense for airfare. In Column 4, include the cost of the attendant's travel expenses (including airfare) as part of the patient's travel expenses.

Step 3 – Calculate your deduction for travel benefits

The maximum deduction you can claim for each eligible trip is the **lowest of** the following three amounts:

- the taxable travel benefits you received from your employer for the trip (Form T2222: Step 2 – Column 3);
- the total travel expenses paid for the trip (Form T2222: Step 2 – Column 4); or
- the cost of the lowest return airfare available at the time of the trip between the airport closest to your residence and the **nearest designated city** (Form T2222: Step 2 – Column 5).

Note: See the list of designated cities on Form T2222.

Step 4 – Calculate your northern residents deductions

Add lines 13 (**residency deduction**) and line 18 (**deduction for travel benefits**) on Form T2222. Enter the amount from line 21 (on Form T2222) on **line 255 of your return**.

If you have not lived in a prescribed zone for a continuous period of at least six consecutive months at the time you file your return, you do not yet qualify. File your return without making the claim. When you qualify, you can ask us to adjust your return. To do so, follow the instructions in the *General Income Tax and Benefit Guide* under the heading "After you file".



NORTHERN RESIDENTS DEDUCTIONS

20
Tax year

Attach a copy of this form to your return.

Read the attached information sheet for more information on claiming these deductions.

Use this form to calculate your northern residents deductions if you lived in a prescribed northern zone (**Zone A**) or in a prescribed intermediate zone (**Zone B**) for a continuous period of at least **six consecutive months**. The list of prescribed zones are available in Publication T4039, *Northern Residents Deductions – Places in Prescribed Zones*. To get a copy, go to www.cra.gc.ca/forms or call 1-800-959-2221.

Do **not** attach your supporting documents to your return. However, keep them in case we ask to see them. Supporting documents can include travel receipts, rent receipts, statements from your landlord, municipal taxes bill, and utility bills.

State your period of residence

State the period (of at least **six consecutive months**) during which you lived in a prescribed zone. This period can begin or end in the tax year you state at the top of this form.

Zone A	Period of Residence						Zone B	Period of Residence					
	Enter the date that you started to live in the prescribed northern zone (Zone A) for a period of at least six consecutive months.							Enter the date that you started to live in the prescribed intermediate zone (Zone B) for a period of at least six consecutive months.					
	From			To				From			To		
Year	Month	Day	Year	Month	Day	Year	Month	Day	Year	Month	Day		

Step 1 – Calculate your residency deduction (for having lived in a prescribed zone for a continuous period of at least six consecutive months)

Zone A – Residents of prescribed northern zones

Enter the **location** where you lived on a permanent basis. **Place:** _____ **Prov./Terr.:** _____

Basic residency amount

Enter the number of days you lived in a prescribed northern zone between **January 1 and December 31** in the **tax year** you state at the top of this form.

_____ × \$8.25 = _____ 1

Additional residency amount

(Read the T2222 Information Sheet to determine if you qualify.)

Enter the number of days you qualify for the additional residency amount between **January 1 and December 31** in the **tax year** you state at the top of this form.

_____ × \$8.25 = _____ + _____ 2

Add lines 1 and 2.

6749 = _____ 3

Enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the **non-taxable** benefits for board and lodging at a special work site.

6757 – _____ 4

Line 3 **minus** line 4 (if negative, enter "0")

= _____ 5

Zone B – Residents of prescribed intermediate zones

Enter the **location** where you lived on a permanent basis. **Place:** _____ **Prov./Terr.:** _____

Basic residency amount

Enter the number of days you lived in a prescribed intermediate zone between **January 1 and December 31** in the **tax year** you state at the top of this form.

_____ × \$4.125 = _____ 6

Additional residency amount

(Read the T2222 Information Sheet to determine if you qualify.)

Enter the number of days you qualify for the additional residency amount between **January 1 and December 31** in the **tax year** you state at the top of this form.

_____ × \$4.125 = _____ + _____ 7

Add lines 6 and 7.

6752 = _____ 8

Enter the amount from box 31 of your T4 slip, or from box 124 of your T4A slip, that represents the **non-taxable** benefits for board and lodging at a special work site.

6759 – _____ 9

Line 8 **minus** line 9 (if negative, enter "0")

= _____ 10

Add lines 5 and 10.

= _____ 11

Enter your net income from line 236 of your return.

_____ × 20% = _____ 12

Enter the amount from line 11 or line 12, whichever is **less**.

Residency deduction _____ 13

Continue on next page.

Step 2 – List your trips (Read the T2222 Information Sheet)

Column 1: Enter the name of the person who took the trip.

Column 2: Enter the purpose of the trip (vacation, family reasons, or medical).

Column 3: Enter the amount of taxable travel benefits you received in the year from employment.

Other travel: box 32 of your T4 slip, and/or box 028 of your T4A slip, **minus** any amount received for Medical travel.

Medical travel: box 33 of your T4 slip, and/or box 116 of your T4A slip

Column 4: Enter the amount of travel expenses for each trip taken.

Column 5: Enter the cost of the **lowest return airfare** available at the time of the trip between the airport closest to your residence and the nearest designated city in the following chart:

Designated Cities:

Vancouver, BC	Calgary, AB	Edmonton, AB	Saskatoon, SK	Winnipeg, MB	North Bay, ON	Toronto, ON
Ottawa, ON	Montreal, QC	Quebec, QC	Moncton, NB	Halifax, NS	St. John's, NL	

Column 6: Enter the **lowest** of the amounts from either Column 3, 4, or 5 in the appropriate column for the prescribed zone(s) where you resided when your trip began.

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
	Enter the name of the person who took the trip and Zone A or Zone B. (See Note 1 on the Information Sheet)	Purpose of trip	Amount of taxable travel benefit <i>Other travel:</i> T4 slip - box 32 and T4A slip - box 028 <i>Medical travel:</i> T4 slip - box 33 and T4A slip - box 116	Amount of travel expenses (See Notes 2 and 4 on the Information Sheet)	Quote the lowest return airfare (See Notes 3 and 4 on the Information Sheet)	Enter the lowest of the amounts from either Column 3, 4, or 5 in the appropriate column below for the prescribed zone(s) where you resided.	
						Zone A	Zone B
OTHER TRAVEL	#1						
	#2					+	+
	#1					+	+
	#2					+	+
	#1					+	+
	#2					+	+
	#1					+	+
	#2					+	+
	#1					+	+
	#2					+	+
MEDICAL TRAVEL						+	+
						+	+
						+	+
						+	+
						+	+
						+	+
						+	+
						+	+
Total						=	14 = 15

Attach a separate sheet of paper if you need more space.

Step 3 – Calculate your deduction for travel benefits

Enter the amount from line 14 in Step 2.

6754 16

Enter the amount from line 15 in Step 2. **6756** × 50% =

+ 17

Add lines 16 and 17. **Deduction for travel benefits**

= 18

Step 4 – Calculate your northern residents deductions

Enter the amount from line 13 in Step 1. **Residency deduction**

19

Enter the amount from line 18 in Step 3. **Deduction for travel benefits**

+ 20

Add lines 19 and 20. **Northern residents deductions**

= 21

Enter the amount from line 21 on **line 255** of your return.