

A graphic featuring a green 20 Canadian dollar bill and a red 50 Canadian dollar bill on the left. In the center, the words "INCOME" and "TAX" are spelled out using wooden letter tiles. To the right is a black calculator and two coins, one yellow and one silver.

Income Tax Information Session for International Students

Fabiana Tepedino
February - April 2025

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INTRODUCTION

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CANADA'S TAX SYSTEM

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

TAXES ARE DUE:

APRIL 30*

TAX YEAR:

JANUARY - DECEMBER

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GENERAL INFORMATION

- In Canada you file your **Federal** and **Provincial taxes** at the same time
- You file taxes for the province where you resided as of December 31, 2024
 - If you have ties in more than 1 province, file for the province where you would **normally reside** if you weren't a student
- If you have a spouse/common-law partner, each person files their own tax return but they are interconnected
 - Some credits can only be claimed by one of you

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STEPS TO FILE TAXES IN CANADA

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

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NEWCOMERS TO CANADA

- **Newcomers to Canada may be:**
 - **permanent residents** (including people who have received "approval-in-principle" from Immigration, Refugees and Citizenship Canada to stay in Canada)
 - **refugees** (protected persons)
 - **temporary residents** (including student, worker, or temporary resident permit holders)
- The Canada Revenue Agency (CRA) considers you a newcomer to Canada for the **first year** you are a resident of Canada.
- You become a **resident of Canada for income tax purposes** when you have enough **residential ties** in Canada. You usually establish residential ties on the day you arrive in Canada.

**Your residency status for income tax purposes is
different from your immigration status.**

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canada.ca/taxes-newcomers

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RESIDENT OF CANADA

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

DETERMINING RESIDENCY STATUS

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

DETERMINING RESIDENCY STATUS

- You probably have not established **significant residential ties** with Canada if you:
 - return to your home country on a periodic basis or for a significant amount of time;
 - move to another country when not attending school in Canada;
 - don't have a permanent place to live in Canada;
 - don't have personal property in Canada.

DETERMINING RESIDENCY STATUS

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

DETERMINING RESIDENCY STATUS

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

RESIDENCY STATUS



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

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

WHERE CAN I GET MORE INFO?

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

STILL NOT SURE...

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

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

WHO HAS TO FILE A TAX RETURN?

- You owe/have to pay taxes
- You want to claim a refund
- Canada Revenue Agency asked you to file a tax return
- You disposed of capital property (sold a principal residence)
- You have to contribute to the Canada Pension Plan (CPP) for 2024 (this can apply if your total net self-employment income and pensionable employment income is **more than \$3,500**)
- You are paying EI premiums on self-employment income or other eligible earnings
- Others (see CRA for complete list)

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

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WHO SHOULD FILE A TAX RETURN?

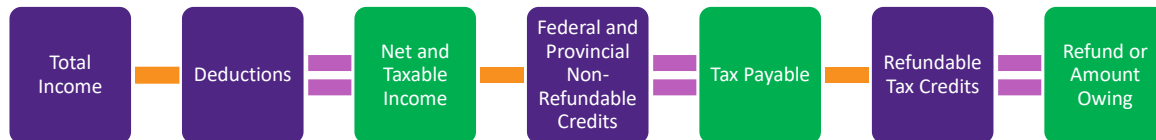
- You want to claim any of the following:
 - You want to transfer unused tuition fees or carry forward unused tuition, education, and textbook amounts to a future year
 - You opened a First home savings account (FHSA) in 2023 or 2024 and want to keep your FHSA participation room up to date
 - You want to report income that will allow you to increase your Canada training credit limit
 - You want to begin or continue receiving credits and benefits such as:
 - GST/HST tax credit (4 times a year)
 - Ontario Trillium Benefit (monthly)
 - Canada Workers Benefit (CWB)
 - Canada Carbon Rebate (formerly know as the Climate Action Incentive)
 - Guaranteed Income Supplement (GIS)
 - Canada Child Benefit (CCB) payments if you have children (monthly)
 - Disability Tax Credit (for yourself or your children)

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

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HOW TAXES ARE CALCULATED



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canada.ca/doing-your-taxes

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INCOME TO REPORT



- **All your world income earned** (regardless of what country the income came from) from the date you became a resident of Canada for tax purposes
 - Employment income (T4)
 - Scholarships, bursaries, fellowships, research grants, etc. (T4A)
 - Investment income (including cryptocurrencies) (T3, T5, etc.)
 - Universal Child Care Benefit (RC62)
 - Self-employment income (fill out Form T2125)
 - And other types of income (tips, commission, cash payments, employment insurance, parental leave, etc.)
- **You may have more than 1 T-slip in the different categories!** (e.g., Graduate students with a funding package may have 2 x T4A slips and 1 x T4 slip)
- **Your World Income is taxable** from your date of entry. Report it in Canadian dollars.
 - Use the Annual Average Exchange rates:
<https://www.bankofcanada.ca/rates/exchange>
- **NOTE:** Loans and money sent by family do not get reported on your tax return

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

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

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DEDUCTIONS

Deductions help reduce your taxable income

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

MOVING EXPENSES



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

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

CHILD CARE EXPENSES

- You or your spouse/common-law partner paid someone else to look after your child so that you could work, go to school or conduct research
 - Includes day care, caregivers providing child care services, before/after-school care, day and overnight camps, etc.
- The spouse with the **lowest income** generally claims this expense (even if it is zero)
 - UNLESS your spouse was enrolled in an educational program in 2024
- Fill out
 - Form T778, Child Care Expenses Deduction
 - Schedule ON479-A, Ontario Childcare Access and Relief from Expenses (CARE) Tax Credit

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

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TAX CREDITS

**Tax Credits Help
Reduce the Amount of Tax You Pay**

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

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TAX CREDITS

*Amount may need to be pro-rated

NON-REFUNDABLE

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

REFUNDABLE

- Refundable Medical Expense Credit
- Canada Carbon Rebate (CCR)
 - Only certain provinces, including Ontario
 - Must be 19+
- Income Tax Deducted
- Canada Training Credit
 - Must be a resident for all of 2024, be between the ages of 26 and 66, and your notice of assessment for 2023 shows a CTCL for 2024
- Ontario CARE credit

Some refundable tax credits and benefits are paid separately

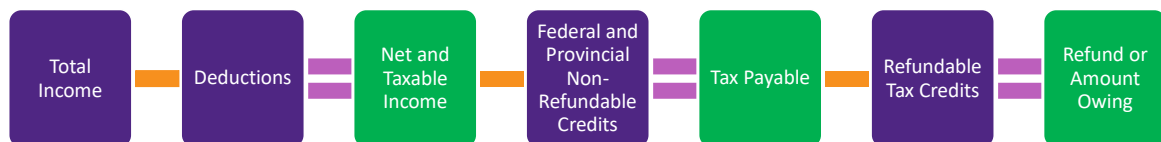
<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/deductions-credits-expenses.html>

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TO SUMMARIZE



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WHAT DOCUMENTS DO YOU NEED TO DO YOUR TAXES?

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SOCIAL INSURANCE NUMBER OR ITN

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

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

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YOUR T-SLIPS – T2202

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

Student Financials

Total Due: \$1,293.37

Taxes

My T2202 Slips

T2202 Slips
Effective 2019, the T2202 Slip is a bilingual form. In 2017 and 2018, the slip was available in either an English or a French version.

Calendar Year	View / Print Slip (EN)
2022	View / Print Slip (EN)
2021	View / Print Slip (EN)
2020	View / Print Slip (EN)
2019	View / Print Slip (EN)

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YOUR T-SLIPS – T2202

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

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

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Canada Revenue Agency / Agence du revenu du Canada

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

Protected B / Protégé B when completed / une fois rempli

For student / Pour étudiant 2

Year / Année

13 Name and address of designated educational institution / Nom et adresse de l'établissement d'enseignement

14 Student number / Numéro d'étudiant

15 Filer Account Number / Numéro de compte du déclarant

16 Session periods / Périodes d'études

17 From / De YY/MM AA/MM

18 To / À YY/MM AA/MM

19 Number of months part-time / Nombre de mois à temps partiel

20 Number of months full-time / Nombre de mois à temps plein

21 Eligible tuition fees, part-time and full-time / Frais de scolarité admissibles pour études à temps partiel et à temps plein

22 Totals / Totaux

23 Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2.

Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.

17 Social insurance number (SIN) / Numéro d'assurance sociale (NAS)

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

T2202 (20)

Canada

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YOUR T-SLIPS – T4



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

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www.uwo.ca/hr/pay/t4_t4a.html

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YOUR T-SLIPS – T4A

- Available online
- **T4A - if you received a scholarship, bursary, fellowship, etc. (issued by Western)**
 - On your Student Centre account - student.uwo.ca
- **T4A – if you received a research grant or fellowship (i.e., you were a Graduate Research Assistant, RA)**
 - May be mailed or available online on your MyHR account - www.uwo.ca/hr/my_hr

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

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T4A

From a scholarship or bursary

<https://student.uwo.ca>

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Student Financials

Total Due: \$1,293.37

Taxes

My T2202 Slips

Student Donation Fee

My T4A Delivery Method

My T4A Slips

View T4A Slips

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

Select Year End Form

Tax Year	Company	Province	Wage Loss Plan	Tax Form ID	Sequence	Year End Slip	Filing Instructions
2024	UWO	REG	T4A Slip	0	Year End Slip	Filing Instructions	

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

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T4A

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

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Personal Details

Help

Pay

Benefits

Training

Equity Survey

Working at Western

T4 / T4A

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www.uwo.ca/hr/pay/t4_t4a.html

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T4A - SAMPLE



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

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

Payer's name – Nom du payeur
Year – Année
Canada Revenue Agency / Agence du revenu du Canada

Payer's program account number – Numéro de compte de programme du payeur
Social Insurance number – Numéro d'assurance sociale
Recipient's program account number – Numéro de compte de programme du bénéficiaire
Recipient's name and address – Nom et adresse du bénéficiaire

Pension or superannuation – line 11500
Prestations de retraite ou autres pensions – ligne 11500
Income tax deducted – line 43700
Impôt sur le revenu retenu – ligne 43700
Lump-sum payments – line 13000
Paiements forfaitaires – ligne 13000
Self-employed commissions – Commissions d'un travail indépendant
Fees for services – Honoraires ou autres sommes pour services rendus

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

Box – Case Amount – Montant Box – Case Amount – Montant
Box – Case Amount – Montant Box – Case Amount – Montant
Box – Case Amount – Montant Box – Case Amount – Montant
Box – Case Amount – Montant Box – Case Amount – Montant
Box – Case Amount – Montant Box – Case Amount – Montant

T4A (23) Protected B when completed / Protégé B une fois rempli

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YOUR T-SLIPS - OTHERS

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

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OTHER RECEIPTS AND FORMS



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

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

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LET'S TALK ABOUT RENT



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

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

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ELIGIBLE MEDICAL EXPENSES

- From **student.uwo.ca (Detailed Statement of Account)**
 - Can claim for the entire family on 1 person's tax return
 - **Eligible Medical expense** receipts (including UHIP, SOGS/USC health plans)
 - Choose a 12 month period ending in 2024, which you haven't claimed before
 - You will generally use this same 12-month period for any later years
 - **TIP!** Make a note of which 12-month period you chose and how you calculated the amounts!

*Remember, these are non-refundable tax credits.

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ACADEMIC VS TAX YEAR



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MEDICAL EXPENSES

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

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

	2023-2024	2024-2025
Claiming the Academic Year (Sept. 2023 – Aug. 2024)	100%	\$0 Claim next year.
Claiming the Calendar Year (Jan. 2024 – Dec. 2024)	Claim 8/12 (Jan – Aug. 2024)	Claim 4/12 (Sept – Dec, 2024)


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DETAILED STATEMENT OF ACCOUNT

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Student Financials



Total Due: \$1,293.37






➔

Fees and Refunds



➔

Student Financials

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


Fees and Refunds

Statement of Account

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

Find an Existing Value

▼ Search Criteria

Basic Search  Save Search Criteria

Search Results

View All

⏪
1-7 of 7
⏩

Description
2024 Fall/Winter

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GRAD STUDENTS – LOOK AT EACH TERM YOU ARE CLAIMING *Yearly health plans will be in your fall term (or the term you started in)	Tuition	
	Description	Item Amount
	Tuition Full-time Intl PHD	2120.00
	Tuition Fees	2120.00
Academic Year	Ancillary Fees	
	Description	Item Amount
	Organizational Fee	32.43
	SOGS Health & Dental Plan	785.40
Per Term	Transit Pass	92.16
	SOGS HP Administration	31.42
	Student Buildings	8.86
	Student Recreation Centre Fund	31.16
Scholarship/Fellowship	Supplemental Fees/Other Charges	
	Description	Item Amount
	UHIP	252.00
	Supplementary Fees	252.00
Western International	Payments/Credits	
	Description	Item Amount
	Payment Bank Web	-177.40
	WGRS - PHYSICS	-2560.00
Total Fees		2737.40

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

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OTHER

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

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

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OTHER INFORMATION YOU NEED



- Bank account information for setting up direct deposit
- Date you arrived in Canada (if you arrived in 2024 or filing for the first time)
- Income from January 1st – the date of arrival, in Canadian dollars (if filing for the first time)

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

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FIRST TIME FILERS

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FIRST TIME FILERS - IMPORTANT

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

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

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B – Returning resident of Canada

Enter the Canadian province or territory in which you, or your spouse or common-law partner, resided before you cut your residential ties with Canada:

Enter the date you, or your spouse or common-law partner, cut your residential ties with Canada (became a non-resident):

Enter the date you, or your spouse or common-law partner, re-established your residential ties with Canada (became a resident again):

Step 5 – Information about the child(ren)

Shared custody

This normally happens after a separation or a divorce. The CRA considers you to be in a shared-custody situation if the child lives 40% to 60% of the time with you and the rest of the time with another individual at a different address.

For more information on shared custody, consult [Booklet 14114, Canada Child Benefits](#), under "If you share custody of a child."

Do not give information about a child if you have already given their information (for example, on Form RC66 or a previously submitted Form RC151), unless the child left your care and has now returned, or the percentage of time the child is in your care has changed.

Child 1 – Information

First name:

Last name:

Gender: ☐ Female ☐ Male

Date of birth:

City of birth:

Province or territory of birth (or country if outside Canada):

Does the child live with you more than 60% of the time? ☐ Yes ☐ No

If yes, enter the date the child started living with you more than 60% of the time. If the child has lived with you since birth, tick the box: ☐ Since birth

If no, select the box that represents the percentage of time the child lives with you (select only one box):

☐ 40% to 60% of the time, and the child lives the rest of the time with another individual at a different address (for example, the child lives with you one week and with the other individual one week, or with you 4 days a week and with the other individual 3 days a week)

If you select this box, the CRA considers you to be in a shared custody situation for this child. Enter the date the child started living with you 40% to 60% of the time:

☐ Less than 40% of the time (for example, the child lives with you every second weekend)

If you select this box, the CRA does not consider you to be eligible for the child and family benefits for this child.

You must provide proof of birth if the CRA has not paid benefits to anyone for the child or children for whom you are completing this form. For more information on proof of birth, go to [Canada.ca/child-benefits-supporting-documents](#).

If you are applying for more than two children, you can use [Form RC66, Additional Children](#). You can also attach a separate sheet of paper with the information asked above.

Step 6 – Your income

Enter your and your spouse's or common-law partner's (if you have one) income from all sources that was not reported on a Canadian tax return. All amounts must be converted into Canadian dollars using the Bank of Canada exchange rate in effect when you received the income. For the exchange rates, go to [bankofcanada.ca/rates/exchange](#).

Enter "0" if you had no income.

Note

If you are an individual who is registered or entitled to be registered under the Indian Act, do not report the portion of income that qualifies for the tax exemption under section 87 of the Indian Act. For more information, go to [canada.ca/taxes/benefits/indigenous](#).

A – The year you became a resident of Canada

Enter the year you became a resident of Canada:

Do not enter your spouse's or common-law partner's income in this section if they did not become a resident of Canada in that year.

Enter the income earned from January 1 of the year you entered above to the date you each became a resident:

Protected B when completed

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Step 6 – Your income (continued)

B – One year before you became a resident of Canada

Enter the year that is one year before you became a resident of Canada:

For example, if you became a resident of Canada in 2024, you would enter "2023."

Enter the income earned one year before you each became a resident of Canada:

Note

If your spouse or common-law partner is a non-resident, do not provide their income.

C – Two years before you became a resident of Canada

Fill out this step only if you became a resident of Canada between January 1 and May 31 of the year you entered in section A.

Enter the year that is two years before you became a resident of Canada:

For example, if you became a resident of Canada on February 15, 2024, you would enter "2022."

Enter the income earned two years before you each became a resident of Canada:

Note

If your spouse or common-law partner is a non-resident, do not provide their income.

Step 7 – Signature

I certify that the information given on this form is correct and complete. I understand that it is a serious offence to make a false statement.

Your signature:

Date:

Spouse or common-law partner's signature:

Date:

General Information

GST/HST credit

The GST/HST credit is a non-taxable amount paid four times a year to individuals and families with low and modest incomes to help offset the goods and services tax/harmonized sales tax (GST/HST) that they pay.

Eligibility criteria for the GST/HST credit

You are eligible for this credit if you are a resident of Canada for income tax purposes at the end of the month before and at the beginning of the month in which the Canada Revenue Agency (CRA) makes a payment. In the month before the CRA makes a quarterly payment, you must be at least 19 years old. If you are under 19 years old, you must meet at least one of the following conditions during the same period:

- You have (or had) a spouse or common-law partner.
- You are (or were) a parent and live (or lived) with your child.

If you are turning 19 before April in the year after you became a resident of Canada, you can apply for the GST/HST credit now. Generally, you have to be 19 years of age or older to get the GST/HST credit, but you can be younger than 19 to apply.

Who is considered a resident of Canada

You are considered to be a resident of Canada when you establish sufficient residential ties in Canada. Residential ties include:

- a home in Canada
- a spouse or common-law partner who lives in Canada
- dependants who live in Canada

If you got a letter from the CRA about your residency status, include a copy of it with this application.

If you are not sure if you are a resident of Canada, send [Form NR04, Declaration of Residency Status \(Déclaration de Résidence\)](#), and include it with this application. The CRA will give you an opinion about your residency status.

You need a social insurance number

You and your spouse or common-law partner (if you have one) need a social insurance number (SIN) to apply. However, if Service Canada will not give you a SIN, you can still apply by filling out the form and attaching a letter explaining why you cannot get a SIN. You must also attach a clear photocopy of any of the following documents:

- passport
- driver's licence
- visitor record
- birth certificate or proof of birth
- any document issued by Immigration, Refugees and Citizenship Canada
- any document that proves your or your spouse's or common-law partner's identity

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HOW TO DO YOUR TAXES

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HOW TO FILE YOUR RETURN

1. Online using CRA certified software (canada.ca/netfile)
 - a. **File it online - NETFILE**
 - **CANNOT be used if:**
 - if you are a non-resident, deemed resident or emigrant
 - If you have an **ITN/SIN starting with "0" (unless you are a newcomer)**
 - Your address is outside of Canada
 - Employment income from an international organization
 - Tax returns from 2016 and earlier
 - If you went bankrupt in 2023 or 2024
 - You will be asked for an Access Code located on the top right-hand side of your Notice of Assessment (**not required your first year**)
 - b. **Use the software, print off the return and mail it**
2. **File a paper return**
 - canada.ca/taxes-general-package

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canada.ca/netfile

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UFILE

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

IF YOU ARE MAILING YOUR TAX RETURN:

Place of Residence:	Tax Centre
Ontario: Hamilton, Kitchener, Waterloo, London , Thunder Bay, or Windsor	Winnipeg Tax Centre PO Box 14001, Station Main Winnipeg MB R3C 3M3 CANADA
Alberta, British Columbia, Manitoba, Saskatchewan, Northwest Territories, or Yukon	
Ontario: Barrie, Belleville, Kingston, Ottawa, Peterborough, St. Catharines, Sudbury, or Toronto	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C2 CANADA
New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, or Prince Edward Island	

*If you are a non-resident, please visit the website for mailing address

HOW TO FILE YOUR RETURN

3. Have someone file for you (EFILE)

- **USC Tax Clinic - FREE**
 - March 10 – April 4, 2025 <https://www.instagram.com/uscincometax>
- **Community Tax Clinics (CVITP) - FREE**
 - canada.ca/get-tax-help
- **Certified Tax Professional - PAID**
 - Make sure they have experience doing taxes for newcomers to Canada

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

NOTE: You must have a Social Insurance Number.

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canada.ca/get-tax-help

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HOW TO FILE YOUR RETURN

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

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MYCRA ACCOUNT

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

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

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MYCRA ACCOUNT

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

The screenshot shows the 'Overview' page of a MyCRA Account. The page is dated 'As of September 16, 2022'. It features a left-hand navigation menu with options like 'Overview', 'My info', 'Accounts and payments', 'Benefits and credits', and 'My return'. The main content area is divided into several sections:

- Tax returns:** Shows 'Your 2020 return was assessed on April 8, 2021' with a 'Change my return' button. Below it, it says '2020 Notice of Assessment' with a link to 'Subsequent notices'.
- Accounts and payments:** Shows 'Income tax balance \$1799.94' with a 'Pay now' button. Below it, it says 'Subsequent notices' with a link to 'Subsequent notices'.
- Benefits and credits:** Shows 'Recently submitted applications' with a table of applications.
- Progress tracker:** Shows 'View the status of files you have submitted to the CRA'. It lists several files with their status and dates.

The table under 'Benefits and credits' has the following data:

Date	Benefit or credit	Amount
March 24, 2020	Canada Child Benefit	293.06
May 24, 2020	Canada Child Benefit	293.06

Below the table, it says 'Note: Not all money impacted from the CRA may be shown in the above table.' At the bottom right, there is a 'Visual files' section with a link to 'Visual files'.

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

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HOW TO FILE YOUR RETURN

MAILING YOUR FORMS

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

FILING ONLINE

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

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IMPORTANT!!!!

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

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WHAT HAPPENS NEXT?

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

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YOU WILL NEED TO:

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



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NEED TO CHANGE YOUR TAX RETURN

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

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BEWARE OF SCAMS!



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

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canada.ca/be-scam-smart

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WE ARE ALMOST DONE!

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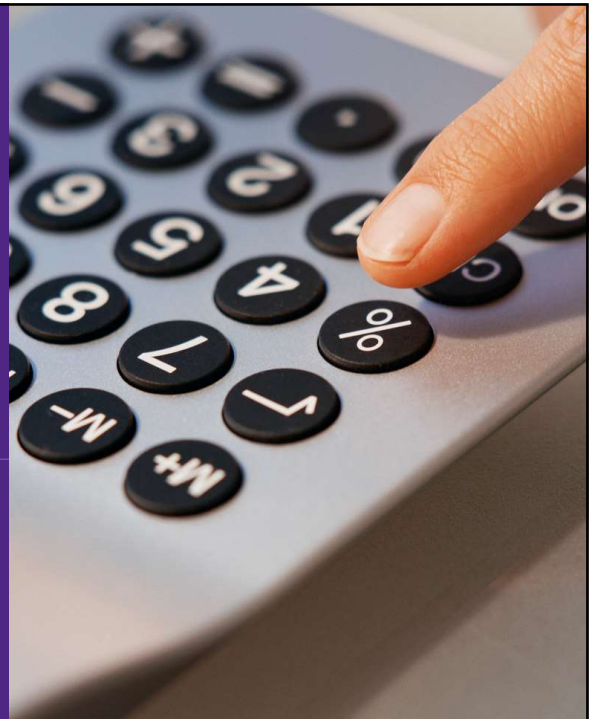


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USING UFILE

WWW.UFILE.CA/TIPS-AND-TOOLS/FILE-FOR-FREE

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USING UFILE – GETTING SET UP

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USING UFILE – GETTING SET UP

Social Insurance Number:

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

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USING UFILE

UFile 2024

1 Start 2 Interview 3 Review 4 Tax Return 5 NETFILE

Ana Perez + Add spouse + Add dependant

Mailing address:

Apartment number

Street No. Street name [e.g. 123 Maple Rd.]

Post office box number

Rural route

City

Province or territory

Canadian postal code

Care of (if applicable)

Information about your residence:

If your province or territory of residence changed in 2024, enter the date of your move.

Is your home address the same as your mailing address?

Current province of residence if different from mailing address

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

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

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USING UFILE

UFile 2024

1 Start 2 Interview 3 Review 4 Tax Return 5 NETFILE

Ana Perez + Add spouse + Add dependant

Canada Revenue Agency (CRA) questions

Please complete all items in this section. These questions must be answered for your federal income tax return.

Information about you

Language of correspondence and of tax return

Are you filing an income tax return with the CRA for the very first time?

Middle name

Did you own foreign property in 2024 with a total cost over CAN\$100,000?

Did you sell a principal residence in 2024? The sale of a principal residence must now be reported, along with any [principal residence designation](#).

Are you an officer or a servant of another country, such as a diplomat, or a family member or an employee of such a person, who were exempt from tax at any time in the taxation year?

Answering "Yes" to this question, you will not be eligible for the following credits:

- Canada workers benefit, Schedule 6,
- Canada carbon rebate "CCR" (PE, NL, NS, NB, ON, MB, SK and AB residents only)

Elections Canada

Do you have Canadian citizenship?

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

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USING UFILE

Canada carbon rebate

The Government of Canada has announced its intention to **deliver the Canada carbon rebate (CCR) as a quarterly benefit**. If you are eligible, you would automatically receive your CCR payments four times a year, starting in July 2025. To receive your payments, you have to file a tax return even if you did not receive income in the year. For more information, go to canada.ca/child-family-benefits.

Supplement for residents of small and rural communities

For the purpose of the CCR supplement for residents of small and rural communities, you must have resided outside of a census metropolitan area (CMA) on December 31, 2024, and you expect to continue to reside outside the same CMA on April 1, 2025. To determine if you reside outside a CMA, go to [Find out if you qualify for the supplement for residents of small and rural communities](https://canada.ca/child-family-benefits).

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

Email notifications from the CRA

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

Terms and conditions:

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

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

Once we have processed your return, CRA will send you a registration email notification to the email address you have provided. CRA usually processes paper returns in four to six weeks and returns filed electronically in as little as eight business days. Please add CRA.DoNotReply-NePasRepondre.ARC@canada.ca to your address book, contact list, or safe senders list.

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

Email address

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

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USING UFILE

Electronic filing - NetFile

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

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

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

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

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

NETFILE NETFILE federal

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

CRA - Prior year returns

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

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

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

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USING UFILE

1 Start Get started with helpful information and tips

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

3 Review Review your results, view messages and more

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

5 NETFILE File your tax return electronically

Ana Perez + Add spouse + Add dependant

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- CRA Auto-fill my return
- CRA NOA
- Interview setup
 - Immigrant, emigrant, non-resident, factual resident
 - T4 and employment income
 - Employment expenses
 - T4A, T4FHSA and pension income
 - Interest, investment income and carrying charges
 - Foreign income and property
 - Other income
 - Other information slips

* = This is a required field

CRA Auto-fill my return

About Auto-fill my return

Auto-fill my return is a secure Canada Revenue Agency (CRA) service that allows you to automatically fill in parts of your tax return. Take advantage of this service to save time and access important tax information!

Auto-fill my return is not mandatory.

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

Use Auto-fill my return in this file?

☐ Yes, Use Auto-fill my return in this file

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

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

[Click here](#) to view the tutorial

You can also use Auto-fill my return on behalf of a family member or a friend.

To learn more about what tax information is delivered by Auto-fill my return [click here](#)

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

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USING U-FILE

1 Start Get started with helpful information and tips

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

3 Review Review your results, view messages and more

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

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 - Foreign income and property
 - Other income
 - Other information slips
 - Self-employment income
 - Medical, disability, caregiver
 - Tuition, education, student loans
 - Child care (special cases)
 - Other deductions and credits

* = This is a required field

CRA NOA

About NOA

NOA is a secure Canada Revenue Agency (CRA) service that allows you to request the electronic delivery of the Notice of Assessment directly into Ufile. Take advantage of this service to receive the Notice of Assessment **after filing a return!**

NOA is not mandatory.

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

The NOA service is available year-round.

Use NOA in this file?

☐ Yes, Use NOA in this file

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

Using the NOA service for the first time?

[Click here](#) to view the tutorial

To use this service:

You must be signed up for [Email notifications](#) from the CRA.

You must be registered with CRA's [My Account](#).

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

If you are making a request on behalf of a family member or a friend,

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

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USING UFILE – INTERVIEW SETUP

1 Start Get started with helpful information and tips. **2 Interview** Enter your tax information, tax slips, etc. **3 Review** Review your results, view messages and more. **4 Tax Return** View or print your complete tax return(s). **5 NETFILE** File your tax return electronically. **UFile 2024**

Ana Perez (+) Add spouse (+) Add dependant

Contents

- Identification
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 - T4 and employment income
 - Employment expenses
 - T4A, T4FHS and pension income
 - Interest, investment income and carrying charges
 - Foreign income and property
 - Other income
 - Other information slips
 - Self-employment income

Interview setup

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

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

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

Specific situations

- ☐ No income to report in 2024
- ☒ Immigrant, emigrant, non-resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year (→) **If no income**
- ☐ Tax return for a deceased person (→)
- ☐ Tax return for a Status Indian (→)
- ☐ Prison in 2024 (→)
- ☐ Legal representative or guardian (→)

Check off this box, for your first and last year in Canada filing taxes.

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USING UFILE – INTERVIEW SETUP

Employment and other benefits

- ☒ Employment income and employment insurance benefits (T4, T4E/RL-6) (→) **T4**
- ☐ Social assistance, worker's compensation (T5007/RL-6) (→)
- ☐ Union or professional dues not on T4 slips (→)
- ☒ Employment expenses (including work-space-in-the-home expenses, tradesperson's and apprentice mechanic tools expenses, etc) (→) **Work from Home**
- ☐ GST or QST rebate on employment or partnership expenses (→)

Pension and other income

- ☒ Pension income, other income and split pension income, COVID-19 benefits (T4A, T4FHS, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032) (→) **T4A**

Rental income

- ☐ Rental property income (→)

Investment income and expenses

- ☒ Interest, investment income and carrying charges/interest expenses/CNIL (T3, T5, T4PS, T5008, RC359) (→) **T3, T5**
- ☐ Partnership income, tax shelters (T5013, T101, T5003, T5004, T1CP) (→)
- ☐ Capital gains (or losses) and capital gain history (→)
- ☒ Foreign income or foreign property (T1139) (→) **Foreign Income AFTER arriving in Canada**
- ☐ You need to calculate your Nova Scotia venture capital tax credit (T224) or your Nova Scotia innovation equity tax credit (T225). (→)

Self-employment

- ☒ Self-employed business income (→) **If self-employed**
- ☐ You need to complete the immediate expensing limit agreement (→)
- ☐ Investment tax credits (→)

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

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USING UFILE – INTERVIEW SETUP

Student <input checked="" type="checkbox"/> Tuition, education, textbooks, student loans, and Canada training credit →	Instalments and tax transfer <input type="checkbox"/> Tax paid by instalments and tax transfer →
Common tax deductions <input checked="" type="checkbox"/> Medical expenses, disability, caregiver → <input type="checkbox"/> Donations and federal political contributions → <input type="checkbox"/> RRSP, HBP, LLP, FHSA other plans and funds (T5006) →	Other topics <input type="checkbox"/> Moving expenses → <input type="checkbox"/> Repaid amounts made to the government or to an employer → <input checked="" type="checkbox"/> Other deductions and credits (including school supply, digital news subscription and home buyers' amount) → <input type="checkbox"/> Adjustment request for a tax return that has been filed →
Parents and children <input type="checkbox"/> Alimony or support payments → <input type="checkbox"/> Universal child care benefits (RC62) → <input checked="" type="checkbox"/> Child care (special cases) → <input type="checkbox"/> Adoption expenses and treatment of infertility →	Carryforward amounts and prior year information <input type="checkbox"/> Losses of prior years, carrybacks → <input type="checkbox"/> Alternative minimum tax carryforwards → <input type="checkbox"/> Prior year information →

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

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

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

Ana Perez (+) Add spouse (+) Add dependant

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- Other income
- Other information slips
- Self-employment income
- Medical, disability, caregiver
- Tuition, education, student loans
- Child care (special cases)
- Other deductions and credits
- Ontario tax credits
- Credits for self-employed

Immigrant, emigrant, non-resident or factual resident

You immigrated to Canada in 2024 +

You emigrated from Canada in 2024 +

You were a non-resident of Canada for all of 2024 (employment/self-employment/taxable Canadian property income) +

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

You were a non-resident of Canada for all or part of 2024 reporting ONLY rental income and you are making an election under section 216 of ITA +

You were a non-resident of Canada for all of 2024 reporting pension income and you are making an election under section 217 of ITA +

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

You were a factual resident +

You are a Canadian resident and your spouse immigrated to Canada in 2024 +

Residency status

Information about your residency status +

Click 1st year in Canada, if a resident

If non-resident/deemed resident

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

Click if your spouse is new to Canada

If non-resident/deemed or factual resident

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UFILE – IF YOU ARE A NEWCOMER

Date of entry (dd-mm-yyyy)

! A required field was left blank.

?

Required

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

Select canadian sourced income

Source of income

Required, even if \$0

?

+

–

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

Name of country

?

Required

Select foreign sourced income

Source of income

Required, even if \$0

?

–

! A required field was left blank. +

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

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

?

IMPORTANT!

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

- Date you entered Canada in 2024
- Income from Jan. 1, 2024 – date of entry in 2024 is entered here and is not taxed (also entered on form RC151)

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UFILE – IF YOU ARE A NOT A RESIDENT

Information about your residency status

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

Information about residency status

?

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

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UFILE - EMPLOYMENT INCOME

If you earned employment income (e.g. T4 slips, tips) or received employment insurance benefits, select the appropriate item below. If you have more than one T4, complete one then return here and select again.

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

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

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

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U-FILE – T4

T4 - Statement of Remuneration Paid

Copy the amounts from your T4 employment income slip to the corresponding box numbers here. If a box is blank on your slip do not enter zero here - **leave blank**.

Boxes 57 to 60, Employment income by period, are entered as **OTHER INFORMATION**.

Employer's name		
Employment income	14	\$
Province of employment	10	
Employee's CPP contributions	16	\$
Employee's second CPP contributions (see over)	16A	\$
Employee's EI premiums	18	\$
RPP contributions	20	\$
Pension adjustment	32	\$
Income tax deducted	22	\$
EI insurable earnings (Warning: if 0, see help.)	24	\$
CPP pensionable earnings (Warning: if 0, see help.)	26	\$
Union dues	44	\$
Employer-offered dental benefits (see over)	43	
Charitable donations	46	\$

T4 Statement of Remuneration Paid
Etat de la rémunération payée

Employer's name - Nom de l'employeur

Year - Année

Employment income - Rémunération

Employee's CPP contributions - see over

Employee's second CPP contributions - see over

Employee's EI premiums

RPP contributions

Pension adjustment

Income tax deducted

EI insurable earnings

CPP pensionable earnings

Union dues

Charitable donations

Employer-offered dental benefits

Charitable donations

Other information

Amount - Montant

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

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

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USING UFILE – IF YOU HAVE A T4A

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UFILE – IF YOU HAVE A T4A

T4A - Pension, retirement, annuity and other income

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

You can watch the Ufile video: [How to enter T4A boxes 020 and 048](#).

You can watch the Ufile video: [How to enter scholarship income and the scholarship exemption](#).

COVID Benefits, boxes 197 to 204 and 211, are entered as **OTHER INFORMATION**.

This T4A slip was issued by

Payer-offered dental benefits

Pension or superannuation

Select an item

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

OTHER INFORMATION (COVID-19 benefits) (Click on the triangle to see the list of choices)

(A payment of fees for services under **code 028** should be entered in **Box 048**)

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If you have an amount in Box 48, you will enter the amount here and ALSO as a T2125 – Business or Professional Income in the Self-Employment section on UFile

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U-FILE – INVESTMENT INCOME (T3, T5)

Contents

- Immigrant
- Residency status
- T4 and employment income
- T4 income
- Tips
- Other employment income
- Employment expenses
- T4A, T4FHS and pension income
- T4A: Western University
- Interest, investment income and carrying charges
- Foreign income and property
- Other income
- Other information slips
- Self-employment income
- Medical, disability, caregiver
- Tuition, education, student loans
- Child care (special cases)
- Other deductions and credits
- Ontario tax credits

Income from a T-Slip

- T3 - Trust income
- T4PS - Employee profit-sharing plan allocations and payments (including RC359)
- T5 - Investment income
- T5008 - Statement of securities transactions

Income not from a T-Slip

- Interest income not on information slips
- Dividends from taxable Canadian corporations not on information slips
- Other Canadian investment income

Expenses

- Carrying charges or interest expenses (line 22100)

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U-FILE – FOREIGN INCOME

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

1 Start Get started with helpful information and tips

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

3 Review Review your results, view messages and more

4 Tax Return View or print your complete tax return

5 NETFILE File your tax return electronically

UFile 2024

Foreign income or foreign property

If you owned foreign property with a total cost over CAD \$100,000, select the first item below. If you had foreign income in 2022, select the relevant type of income below. The program will use the information you enter to report your income and claim federal and provincial foreign tax credits for which you may be eligible. For tips relating to foreign income, click here.

You can watch the UFile video How to enter the T1135 Foreign verification form.

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

T1135 Foreign Income Verification Statement You owned foreign property with a total cost over CAD \$100,000.

Foreign non-business income

- Foreign pension income (includes U.S. social security benefits)
- Income from foreign dividends
- Foreign interest income
- Foreign rental income
- Foreign capital gains - Stock, mutual funds & other non depreciable property
- Foreign capital gains - Real estate & other depreciable property
- Foreign capital gains - Bonds, debentures, promissory notes
- Foreign capital gains - Other mortgage foreclosures / reposessions
- Foreign capital gains - Personal use property
- Foreign capital gains - Listed personal property (LPP)
- Foreign capital gains - Capital gain from T-slips
- Foreign employment income
- Other foreign income

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U-FILE – ELF-EMPLOYMENT INCOME

The screenshot shows the 'U-FILE – ELF-EMPLOYMENT INCOME' screen. At the top, there are five tabs: 1 Start, 2 Interview (selected), 3 Review, 4 Tax Return, and 5 NETFILE. Below the tabs, the user's name 'Ana Perez' is displayed, along with buttons to 'Add spouse' and 'Add dependant'. On the left, a 'Contents' menu lists various tax categories, with 'Self-employment income' highlighted. The main area is titled 'Self-employment income' and includes instructions: 'If you are self-employed, select the type of business that you have. The interview will then ask you for all the information needed to complete the business income statement.' It also provides instructions on how to add, edit, or delete items. A list of business types is shown, each with a plus icon and a question mark icon. An orange arrow points to the 'Self-employment income' header with the text: 'If you were self-employed and/or had an amount in Box 048 on your T4A slip'.

Business Type	Icon
T2125 - Business income	+
T2125P - Professional income	+
T2125C - Commission income	+
T2042C - Farming income (cash basis)	+
T2042 - Farming income (accrual basis)	+
T1163C - AgriStability/AgriInvest farming income (cash basis)	+
T1163 - AgriStability/AgriInvest farming income (accrual basis)	+
Was farming the main source of income?	+
T2121 - Fishing income	+

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UFILE – MEDICAL EXPENSES

The screenshot shows the 'UFILE – MEDICAL EXPENSES' screen. The left 'Contents' menu has 'Medical, disability, caregiver' highlighted. The main area is titled 'Medical expenses, disability deductions' and includes instructions: 'If you incurred medical expenses or are disabled, or if you housed an elderly relative whom you supported, select the relevant item below. For tips relating to medical expenses, [click here](#).' It also provides instructions on how to add, edit, or delete items. Two sections are visible: 'Medical expenses' and 'Disability deductions,'. Each section has a list of items with plus and question mark icons. Orange arrows point to the plus icons for 'Medical expenses' and 'Disability deductions,'.

Category	Item	Icon
Medical expenses	Medical expenses	+
	Sharing of medical expenses	+
	Last date of medical expenses	+
Disability deductions,	Infirmary and Disability amounts claim for yourself* (line 31600)	+
	Disability supports deduction for attendant care, etc. you needed to be able to earn income (line 21500)	+

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UFILE – ON-BEN

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

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

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

Do you want to apply for the 2025 OEPTC? (ON-BEN, line 61020)

Yes

Yes

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

Application for the Northern Ontario energy credit (NOEC)

Do you want to apply for the 2025 NOEC? (ON-BEN, line 61040)

No

No

Choice for delayed single OTB payment

Do you choose to wait until June 2026 to get your 2025 OTB entitlement? (ON-BEN, line 61060)

If you select Yes, you will get your OTB in one payment in June 2026.

If you select No, you will receive your OTB monthly from July 2025 to June 2026.

Your choice

Your choice

Application for the Ontario senior homeowners' property tax grant

Do you want to apply for the 2025 OSHTPG? (ON-BEN, line 61070)

No

No

Amount received for your 2024 OSHTPG (if applicable)

\$

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UFILE – RENT PAID OFF-CAMPUS

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

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

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

Street

City

Postal code

Number of months you occupied this residence in 2024

Amount of rent paid for 2024

Is this residence a private long-term care home?

Name of landlord

If you have other declaration(s) to enter [Click here](#) to select whichever Declaration(s) applied to your situation in 2024.

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

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UFILE – ON-CAMPUS RESIDENCE

ON-BEN - Declaration - Designated student residence

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

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



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

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

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



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USING UFILE

Refund or balance owing

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

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

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

ONLY if you will be mailing your tax return

You cannot start, stop or make changes to your direct deposit information using NETFILE.

The Canada Revenue Agency (CRA) will use the information they already have on record for you.

Your direct deposit information will not be transmitted with your return.

To start, stop or change your direct deposit information:

If you are fully registered with My Account, visit the Canada Web site.

Otherwise, please contact CRA by phone at 1-800-959-8281.

Your direct deposit information must be updated before filing your return.

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USING UFILE


MaxBack controls

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

Schedule 6 - Canada workers benefit

Are you in an exception situation which prevents you from claiming the Canada workers benefit (CWB, line 45500)? 

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

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

Canada carbon rebate (CCR)


Use this section to control the display of the estimated Canada carbon rebate amounts.

Supplement for residents of small and rural communities

The CCR includes a base amount and a 20% supplement for residents of rural areas and small communities. Required only if you wish to claim the supplement. To qualify for the supplement, you must reside outside a census metropolitan area (CMA). If you have a spouse or common-law partner, only one of you can get the credit for the family. No matter which one of you receives the credit, the amount will be the same.

Estimated CCR amounts (base amount and supplement)

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

For couples that are eligible for the supplement: Would you like to complete the Canada carbon rebate payment of the Federal tax return? 

Guidance and diagnostics

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

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

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HOW DID WE DO TODAY?



Scan the QR code
OR visit

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https://uwo.eu.qualtrics.com/jfe/form/SV_a3nLzuSmPD4Fmd0

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CONTACT US

Office Hours

Monday – Friday, 9:00 am to 4:00 pm

Phone: 519-661-2111 ext. 89309

Email: iesc@uwo.ca

International Student Advising Appointments

<https://iesc.uwo.ca/appointment/index.html>

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

Facebook: facebook.com/uwo.international

Instagram: @westernuinternational

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Income Tax Info Session for International Students 2025

Useful Links

- **Land Acknowledgement**
 - Learn more about Western's Land Acknowledgement: https://indigenous.uwo.ca/initiatives/land_acknowledgement.html
 - 12 Ways to Engage in Truth and Reconciliation at Western: https://indigenouslearningspace.uwo.ca/Learning_Unlearning/learning/12_ways.html
 - Learn about Indigenous lands and people around the world: <https://native-land.ca/>
- **Getting Started:**
 - Newcomers to Canada: <https://canada.ca/taxes-newcomers>
 - International Students: <http://canada.ca/taxes-international-students>
 - Information for Students: <http://canada.ca/taxes-students>
 - Learn about your taxes in Canada:
 - Online modules by CRA: <https://www.canada.ca/en/revenue-agency/services/tax/individuals/educational-programs.html>
 - Webinars and Videos by CRA: <https://www.canada.ca/en/revenue-agency/news/cra-multimedia-library/individuals-video-gallery.html>
 - Webinars by Ontario: <https://www.ontario.ca/document/ontario-tax-talk-webinars>
 - Factsheet for Newcomers: <https://www.canada.ca/en/services/taxes/income-tax/personal-income-tax/help-others/outreach/outreach-materials-print-share/factsheet-newcomers.html>
 - Factsheet for Students: <https://www.canada.ca/en/services/taxes/income-tax/personal-income-tax/help-others/outreach/outreach-materials-print-share/factsheet-students.html>
 - Video for International Students: <https://www.canada.ca/en/revenue-agency/news/cra-multimedia-library/individuals-video-gallery/webinar-international-students.html>
- **Determining your Residency Status:**
 - Determining Residency Status: <https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html>
 - Form NR74 – Determining your Residency Status: <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html>
 - Income Tax Folio S5-F1-C1 – Determining Your Residency Status: <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-5-international-residency/folio-1-residency/income-tax-folio-s5-f1-c1-determining-individual-s-residence-status.html#p1.11>
- **Tax Treaties:** <https://canada.ca/cra-tax-treaties>
- **Exchange Rates from the Bank of Canada:** <https://www.bankofcanada.ca/rates/exchange/>

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- **Expenses You Can Claim:**
 - **Moving Expenses:** <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-21900-moving-expenses.html>
 - **Form T1-M:** <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1-m.html>
 - **Child Care Expenses:**
 - **Federal Child Care Expenses:** <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/line-21400-child-care-expenses.html>
 - **CARE (Ontario):** <https://www.ontario.ca/page/ontario-child-care-tax-credit>
 - **Employment Expenses (working from home, home office expenses):** <http://canada.ca/cra-home-workspace-expenses>
- **SIN and ITN Numbers:**
 - **SIN Number:** https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html
 - **ITN Number:** <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html>
- **Tax Slips from Western:**
 - **Student Centre (T2202, T4A for scholarship):** <https://student.uwo.ca>
 - **MyHR (T4 and T4A):** https://www.uwo.ca/hr/my_hr/
 - **T-Slips from HR:** https://www.uwo.ca/hr/pay/t4_t4a.html
 - **T-Slips from Registrar's Office:** https://www.registrar.uwo.ca/student_finances/tax_receipts.html
 - **Tax Information for Graduate Students:** https://grad.uwo.ca/finances/income_tax_reporting/index.html
- **Filling Your Tax Return:**
 - **Netfile:** <http://canada.ca/netfile>
 - **Tax Package (paper return):** <http://canada.ca/taxes-general-package>
 - **Where to Mail your tax return:** <https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html>
 - **Ufile:** <https://www.ufire.ca/tips-and-tools/file-for-free>
 - **UFile Free Code:** CFS1981
- **Tax Clinics:**
 - **USC Tax Clinic:** <https://www.instagram.com/uscincometax/>
 - **CVITP Tax Clinics:** <http://canada.ca/taxes-help>
- **MyCRA Account:**
 - **MyCRA Account:** <http://canada.ca/my-cra-account>
 - **Auto-fill my return:** <http://canada.ca/auto-fill-my-return>
- **GST/HST Tax Credit and other Benefits:**
 - **Benefits calculator:** <http://canada.ca/child-family-benefits-calculator>
 - **GST/HST Tax Credit:** <http://canada.ca/gst-hst-credit>
 - **Form RC151:** <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc151.html>

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- **Canada Carbon Rebate (formerly known as Climate Action Incentive):** <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/cai-payment.html>
- **Disability Tax Credit:** <https://canada.ca/disability-tax-credit>
- **Canada Child Benefits:** <https://www.canada.ca/en/revenue-agency/services/child-family-benefits/canada-child-benefit-overview.html>
- **Ontario Trillium Benefit:** <https://www.ontario.ca/page/ontario-trillium-benefit>
- **Ontario – Child Care Tax Credit (CARE):** <https://www.ontario.ca/page/ontario-child-care-tax-credit>
- **Ontario – Low-Income Workers Tax Credit (LIFT):** <https://www.ontario.ca/page/low-income-workers-tax-credit>
- **Protect Yourself from Scams:** <https://www.canada.ca/en/revenue-agency/corporate/security.html>
- **Update your Mailing Address:** <https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/change-your-address.html>
- **How to Pay if you Owe Taxes:** <https://www.canada.ca/en/revenue-agency/services/payments-cra/individual-payments.html>