



Income Tax Information Session for International Students

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February - April 2026

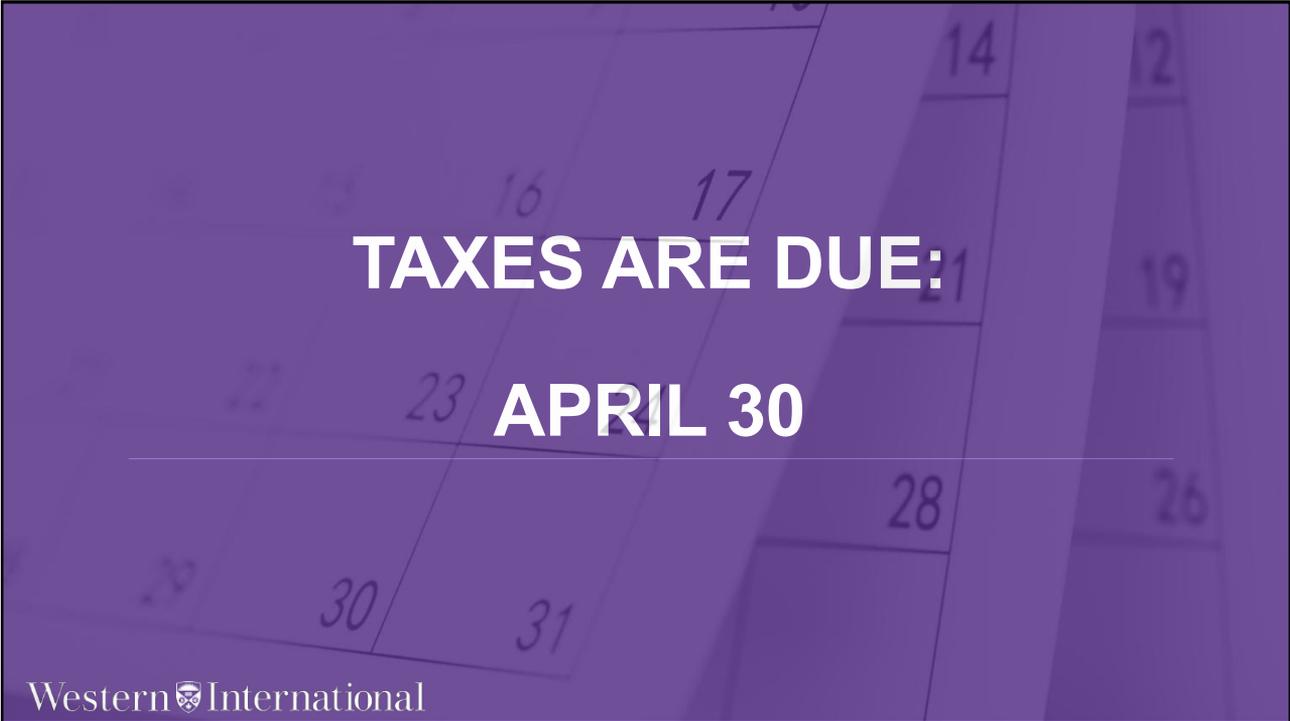
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INTRODUCTION

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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



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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, 2025
 - 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

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:
 - Canada Groceries and Essentials Benefit (formerly the GST/HST credit) (4 times a year)
 - Ontario Trillium Benefit (monthly)
 - Canada Workers Benefit (CWB)
 - Canada Carbon Rebate (only for tax years 2021-2024)
 - 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



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>

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 (that lives with you) 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

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



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 2025, be between the ages of 26 and 66, and your notice of assessment for 2024 shows a CTCL for 2025
- Ontario CARE credit

Some refundable tax credits and benefits are paid separately

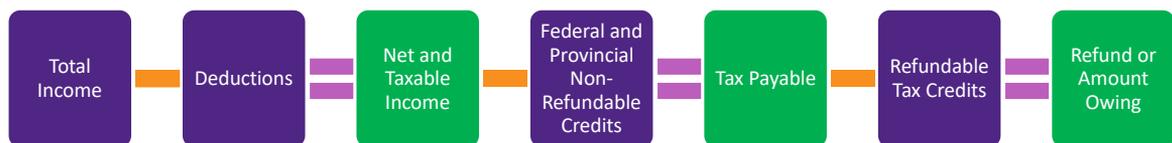
<https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/tax-return/completing-a-tax-return/deductions-credits-expenses/deductions-credits-expenses.html>

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canada.ca/doing-your-taxes

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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

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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



➔

Student Financials	Taxes										
<ul style="list-style-type: none"> <li style="background-color: #c8e6c9; border: 1px solid #000; border-radius: 3px; padding: 2px; margin-bottom: 5px;">My T2202 Slips <li style="margin-bottom: 5px;">Student Donation Fee <li style="margin-bottom: 5px;">My T4A Consent <li style="margin-bottom: 5px;">My T4A Slips 	<p>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.</p> <p>My T2202 Slips</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Calendar Year</th> <th style="width: 80%;">View / Print Slip (EN)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2022</td> <td style="text-align: center;">View / Print Slip (EN)</td> </tr> <tr> <td style="text-align: center;">2021</td> <td style="text-align: center;">View / Print Slip (EN)</td> </tr> <tr> <td style="text-align: center;">2020</td> <td style="text-align: center;">View / Print Slip (EN)</td> </tr> <tr> <td style="text-align: center;">2019</td> <td style="text-align: center;">View / Print Slip (EN)</td> </tr> </tbody> </table>	Calendar Year	View / Print Slip (EN)	2022	View / Print Slip (EN)	2021	View / Print Slip (EN)	2020	View / Print Slip (EN)	2019	View / Print Slip (EN)
Calendar Year	View / Print Slip (EN)										
2022	View / Print Slip (EN)										
2021	View / Print Slip (EN)										
2020	View / Print Slip (EN)										
2019	View / Print Slip (EN)										

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YOUR T-SLIPS – T2202

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

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

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 Canada Revenue Agency / Agence du revenu du Canada

Protected B / Protégé B
when completed / une fois rempli

For student / Pour étudiant

Year / Année **2**

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

13 Name and address of designated educational institution Nom et adresse de l'établissement d'enseignement		11 School type Catégorie d'école		12 Flying school or club École ou club de pilotage			
		14 Student number Numéro d'étudiant		18 Filer Account Number Numéro de compte du déclarant			
		R Z					
13 Name of program or course Nom du programme ou du cours		16 Session periods/ Périodes d'études	20 From De AA/MM	20 To À AA/MM	21 Number of months part-time/ Nombre de mois à temps partiel	22 Number of months full-time/ Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein
Student Name Nom de l'étudiant		1					
Student address Adresse de l'étudiant		2					
		3					
		4					
		Totals / Totaux		24	25	26	

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

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

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

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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

Canada Revenue Agency / Agence du revenu du Canada		T4	
Year / Année		Statement of Remuneration Paid / État de la rémunération payée	
Employer's name - Nom de l'employeur		Employer-offered dental benefits / Prestations dentaires offertes par l'employeur	Employment income - Revenu d'emploi
54 Employer's account number / Numéro de compte de l'employeur		14	22 Income tax deducted / Impôt sur le revenu retenu
Social insurance number / Numéro d'assurance sociale		16 Employee's CPP contributions - see over / Cotisations de l'employé au RRC - voir au verso	17 Employee's QPP contributions - see over / Cotisations de l'employé au RQC - voir au verso
12 Exempt - Exemption / Code d'emploi		10 Employee's second CPP contributions - see over / Deuxièmes cotisations de l'employé au RRC - voir au verso	17A Employee's second QPP contributions - see over / Deuxièmes cotisations de l'employé au RQC - voir au verso
28 RPC/RRQ AE RPAP		16A EI insurable earnings / Gains assurables d'AE	26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension - RPD/RRQ
Employee's name and address - Nom et adresse de l'employé		24 Employee's EI premiums / Cotisations de l'employé à l'AE	44 Union dues / Cotisations syndicales
Last name (in capital letters) - Nom de famille (en lettres majuscules) First name - Prénom Initial - Initiale		18 RPP contributions / Cotisations à un RPA	46 Charitable donations / Dons de bienfaisance
		20 Pension adjustment / Facteur d'équivalence	50 RPP or DPSP registration number / N° d'ajustement d'un RPA ou d'un RPDS
		52 Employee's PPIP premiums - see over / Cotisations de l'employé au RPAP - voir au verso	56 PPIP insurable earnings / Gains assurables du RPAP
Other information (see over) / Autres renseignements (voir au verso)		Box - Case / Montant	Box - Case / Montant
		Box - Case / Montant	Box - Case / Montant
		Box - Case / Montant	Box - Case / Montant

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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>



Student Financials



Total Due: \$1,293.37

➔

Taxes



➔

Student Financials
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.

[View a Different Tax Year](#)

Select Year End Form						
Tax Year	Company	Province	Wage Loss Plan	Tax Form ID	Sequence	Year End Slip
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/





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

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T4A - SAMPLE



Box 104 = Research Grant
Box 105 = Scholarship, Bursary,
Fellowship

Canada Revenue Agency / Agence du revenu du Canada

Year / Année:

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:

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

Social insurance number / Numéro d'assurance sociale:

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

Recipient's name and address - Nom et adresse du bénéficiaire
Last name (surnom) - Nom de famille (un surnom inclusé):
First name - Prénom:
Initials - Initiales:

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

Box - Case	Amount - Montant	Box - Case	Amount - Montant
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)

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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 IN ONTARIO



- **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!**
- On-campus residence and apartments do not require a rent receipt and are claimed as student designated residence

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 2025, 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**

	2024-2025	2025-2026
Claiming the Academic Year (Sept. 2024 – Aug. 2025)	100%	\$0 Claim next year.
Claiming the Calendar Year (Jan. 2025 – Dec. 2025)	Claim 8/12 (Jan – Aug, 2025)	Claim 4/12 (Sept – Dec, 2025)

DETAILED STATEMENT OF ACCOUNT

The screenshot displays the 'Statement of Account' section of the financial portal. It features two main navigation cards: 'Student Financials' (Total Due: \$1,293.37) and 'Fees and Refunds'. Below these is a sidebar menu with 'Statement of Account' highlighted. The main content area shows search criteria and results for '2024 Fall/Winter', which is circled in red.

Student Financials

Total Due: \$1,293.37

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

Search Results

View All | 1-7 of 7

Description
2024 Fall/Winter

GRAD STUDENTS – LOOK AT EACH TERM YOU ARE CLAIMING

*SOGS health & dental plan will be in your fall term (or the term you started in)
* UHIP will be in each term

* Note: Amounts listed are for previous years and are for demonstration purposes only

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Tuition	
Description	Item Amount
Tuition Full-time Intl PhD	2120.00
Tuition Fees	
	2120.00

Ancillary Fees	
Description	Item Amount
Organizational Fee	32.43
SOGS Health & Dental Plan	785.40
Transit Pass	92.16
SOGS HP Administration	31.42
Student Buildings	8.86
Student Recreation Centre Fund	31.16

Supplemental Fees/Other Charges	
Description	Item Amount
UHIP	252.00
Supplementary Fees	
	252.00
Total Fees	
	2737.40

Payments/Credits	
Description	Item Amount
Payment Bank Web	-177.40
WGRS - PHYSICS	-2560.00

Academic Year
Per Term
Scholarship/Fellowship

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UNDERGRAD – ACADEMIC YEAR

* Note: Amounts listed are for previous years and are for demonstration purposes only

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

Academic Year
Academic Year

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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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FIRST TIME FILERS - IMPORTANT

- **Fill out form RC 151: GST/HST Credit and Canada Carbon Rebate Application for Individuals Who Become Residents of Canada**
 - One form per family
 - Only fill it out ONCE!
 - You need the **date you entered Canada** and your **world income before you came to Canada** in that tax year
 - **You MUST fill out RC151 separately from your tax return**
 - You can use the **webform** or **mail the physical form** to the tax centre that applies to you (see address on back of form)
 - If you have children who are under 19 years of age, download and fill out the paper form instead. Only one application per household is required.
 - Your Tax Software will not fill out this form for you!

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc151.html>

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canada.ca/gst-hst-credit

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Canada Revenue Agency / Agence du revenu du Canada

Protected B
when completed

GST/HST Credit and Canada Carbon Rebate Application for Individuals Who Become Residents of Canada

Fill out this form to apply for the GST/HST credit, including related provincial and territorial programs, and the Canada Carbon Rebate (formerly known as the climate action incentive payment) for the year in which you became a resident of Canada, and to register your children.

For more information, read "General information" on pages 5 and 6.

Step 1 – Your information

Social insurance number (SIN):

If you do not have a SIN, read "You need a social insurance number" on page 5.

First name:

Last name:

Date of birth:

Your language of correspondence: English Français

Phone numbers: Home: Work: Ext: Cell:

Step 2 – Your address

Mailing address

Apt. No. – Street No., Street name, PO Box, RR:

City:

Province or territory:

Postal code:

Have you moved from a different province or territory within the last 12 months? Yes No

If yes, enter the previous province or territory and the date you moved: Date:

Home address

Same as mailing address

Apt. No. – Street No., Street name, RR:

City:

Province or territory:

Postal code:

Step 3 – Your marital status

Select the box that applies to your marital status on the date you became a resident of Canada and enter the date this marital status began. Select only one box.

Married – you are legally married to someone.

Living common-law – you are living in a conjugal relationship with someone to whom you are not married and to whom at least one of the following situations applies. They:

- have been living with you for at least 12 continuous months. This includes any period you were separated for less than 90 days because of a breakdown in your relationship.
- are the parent of your child by birth or adoption.
- have custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support.

Separated – you have been living apart from your spouse or common-law partner because of a breakdown in the relationship for a period of at least 90 days and you have not reconciled.

Once you have been separated for 90 days, the effective day of your separation is the date you started living apart.

You would still be considered to have a spouse or common-law partner if there is no breakdown in the relationship and you were living apart for reasons such as work, studies, or health problems.

Note
Generally, you are not considered separated if your spouse or common-law partner is incarcerated or does not live in Canada, as long as there is no breakdown in your relationship. However, you may not get the GST/HST credit and the Canada Carbon Rebate for your spouse or common-law partner if the eligibility criteria are not met.

Divorced – you were married and are now legally divorced.

Widowed – your spouse or common-law partner is deceased.

Single – you are single and none of the above apply.

Enter the date the selected status began (leave it blank if you have always been single):

If your marital status has changed since you became a resident of Canada, select the box that applies to your new marital status and enter the date of this change:

Married Living common-law Widowed Divorced Separated Single Since

If you selected **married** or **living common-law**, enter your spouse or common-law partner's information:

Social insurance number (SIN):

If your spouse or common-law partner does not have a SIN, read "You need a social insurance number" on page 5.

First name:

Last name:

Date of birth:

If your spouse or common-law partner's address is different from yours, enter it here; otherwise, their address will be updated to match the address indicated in Step 2.

Step 4 – Your residency status

For more information, read "Who is considered a resident of Canada" on page 6.

A – Newcomer to Canada

You Your spouse or common-law partner

Enter the date you, or your spouse or common-law partner, became a resident of Canada:

RC151 E (24) Page 1 of 6 Canada RC151 E (24) Page 2 of 6

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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 and your residential less with Canada: [Dropdown]

Enter the date you, or your spouse or common-law partner, out your residential less with Canada (became a non-resident): [Date]

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

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 Benefit](#), 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: [Text]
 Last name: [Text]
 Gender: Female Male
 Date of birth: [Date]
 City of birth: [Text]
 Province or territory of birth (or country if outside Canada): [Dropdown]
 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: [Date] or 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: [Date]
 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.

Child 2 – Information

First name: [Text]
 Last name: [Text]
 Gender: Female Male
 Date of birth: [Date]
 City of birth: [Text]
 Province or territory of birth (or country if outside Canada): [Dropdown]
 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: [Date] or 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: [Date]
 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 the child.

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/indigenes](#).

A – The year you became a resident of Canada

Enter the year you became a resident of Canada: [Date]
 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 became a resident: [Text] \$ [Text] \$

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RC151

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: [Date]
 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: [Text] \$ [Text] \$

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: [Date]
 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: [Text] \$ [Text] \$

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: [Text] Date: [Date]
 Spouse or common-law partner's signature: [Text] Date: [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 NR74, Determination of Residency Status \(Being in Canada\)](#), 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 this 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 license
 • voter 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 Alberta, British Columbia, Manitoba, Saskatchewan, Northwest Territories, or Yukon	Winnipeg Tax Centre PO Box 14001, Station Main Winnipeg MB R3C 3M3 CANADA
Ontario: Barrie, Belleville, Kingston, Ottawa, Peterborough, St. Catharines, Sudbury, or Toronto New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, or Prince Edward Island	Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C2 CANADA

*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 2 – April 2, 2026 <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.

HOW TO FILE YOUR RETURN

- **Community Tax Clinic eligibility requirements:**
 - Income is less than \$40,000 (individual), \$55,000 (couple), Increase by \$5,000 for each additional family member.
 - No self-employment income or employment expenses
 - No rental income, foreign income, foreign property, interest income over \$1200, business income and expenses, capital gains or losses, etc.
 - Have not filed for bankruptcy.

MYCRA ACCOUNT

- **To set up your CRA account you need:**
 - Your SIN, 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

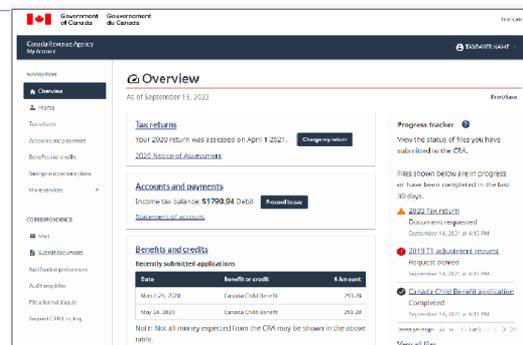
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canada.ca/auto-fill-my-return
canada.ca/my-cra-account

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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 for a MyCRA account as of September 13, 2022. The page is divided into several sections:

- Tax returns:** Shows the 2020 return was assessed on April 1, 2021, with a 'Change return' button. Below it, the 2020 Notice of Assessment is listed.
- Accounts and payments:** Shows the 2020 income tax balance of \$1799.04 with a 'Pay now' button. Below it, the 2020 tax return is listed.
- Benefits and credits:** Shows a table of recently submitted applications.

Date	Benefit or credit	Amount
Mar 17, 2020	Canada Child Benefit	761.06
May 28, 2020	Canada Child Benefit	292.28
- Progress tracker:** Shows the status of files submitted to the CRA. It lists files in progress, such as the 2019 T1 adjustment account and the 2019 Canada Child Benefit application, with their respective completion dates and times.

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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.)
- **Make sure to sign your Tax return before mailing it!**
- **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 FALSE INFORMATION ONLINE

There is disinformation online that the Government of Canada has introduced a new \$680 one-time payment.

There is no new one-time payment.

To avoid disinformation about government benefits or payments, refer to official Government of Canada web pages and your provincial or territorial government's official web pages.

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BEWARE OF SCAMS!



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

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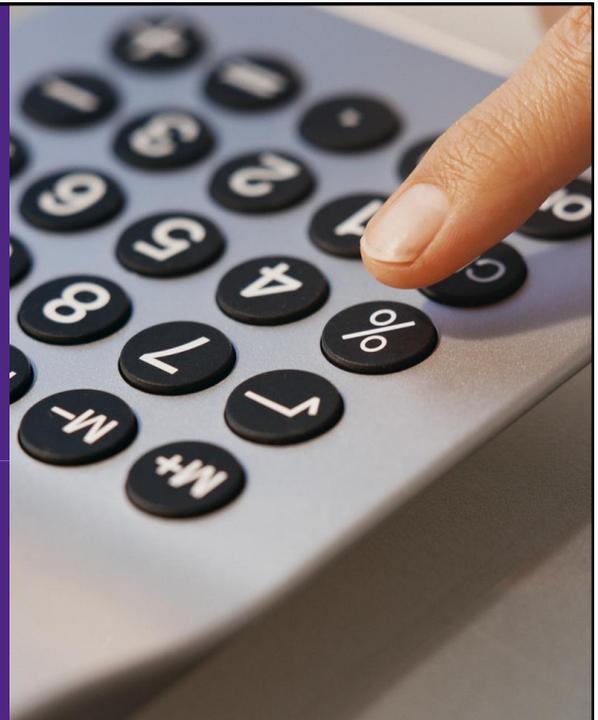
canada.ca/be-scam-smart

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USING UFILE

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

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USING UFILE – GETTING SET UP

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 2025

Ana Perez + Add spouse + Add dependant

Contents

Identification

Current address

CRA questions

NetFile

CRA Auto-fill My Return

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

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

Refund/balance owing

MaxBack controls

Other topics

Designation (e.g. Mr., Mrs., Dr., etc.) Ms.

First name Ana

Last name Perez

Social insurance number 000-000-000

Date of birth (dd-mm-yyyy) 27-04-1988

NETFILE Access Code (Canada Revenue Agency)

Situation on December 31, 2025

Click the 'Get Help' link of each of the next two lines in case of specific situations (emigrant, deceased person)

Province of residence on December 31, 2025 Ontario

Marital status on December 31, 2025 Single

Did your marital status change in 2025 (including separated for less than 90 days)? No change

Gender (mandatory for Quebec residents) Female

Guidance and diagnostics Previous Next

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USING UFILE – GETTING SET UP

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UFile 2025

Ana Perez + Add spouse + Add dependant

Add your spouse & all children

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Foreign income and property

Other income

Other information slips

Self-employment income

Medical, disability, caregiver

Tuition, education, student loans

Designation (e.g. Mr., Mrs., Dr., etc.) Ms.

First name Ana

Last name Perez

Social insurance number 000-000-000

Date of birth (dd-mm-yyyy) 27-04-1988

NETFILE Access Code (Canada Revenue Agency)

Situation on December 31, 2025

Click the 'Get Help' link of each of the next two lines in case of specific situations (emigrant, deceased person)

Province of residence on December 31, 2025 Ontario

Marital status on December 31, 2025 Single

Province you lived in as of Dec. 31

Social Insurance Number:

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

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USING UFILE

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

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

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USING UFILE

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

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USING UFILE

Government of Ontario for the purpose of being contacted or sent information about organ and tissue donation and to maintain the Organ and Tissue Donor Registry?

Notes:
You are **not** consenting to organ or tissue donation when you authorize the CRA to share your contact information with the Government of Ontario. Your information will **only** be used under the Ontario Gift of Life Act. Your authorization is valid only in the tax year that you file this tax return.

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

Foreign mailing address from the CRA

Do you have a foreign mailing address on file with the Canada Revenue Agency? ?

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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

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UFile 2025

Ana Perez + Add spouse + Add dependant

Contents

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

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 visit [Change your address \(CRA website\)](#). For further information, including situations that make you ineligible for NETFILE, visit [Help: NETFILE](#).

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. Help: NETFILE provides more information on [how to transmit your return](#).

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

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UFile 2025

Ana Perez + Add spouse + Add dependant

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

Once you have checked the checkbox above, select the Next button to go to the Download my information page.

Using the Auto-fill My Return service for the first time?
A tutorial is available at [Using CRA's Auto-fill My Return service](#).

You can also use Auto-fill My Return to learn more about what tax info

- Leave this unchecked your first year!
- 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 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 2025

Ana Perez + Add spouse + Add dependant

Interview setup

Tick any boxes which apply to your tax situation in each of the sections below. When you are finished, select the 'Next page' button and the table of contents will show the topics for your customized interview.

To go directly to a given topic's page, click on its 'Go to page' link.

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 selecting 'Interview setup' in the table of contents.

Specific situations

No income to report in 2025

Immigrant, emigrant, non-resident taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year

Tax return for a deceased person

Tax return for a Status Indian

Prison in 2025

Legal representative or guardian

If no income

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	<input checked="" type="checkbox"/> Employment income and employment insurance benefits (T4, T4E/RL-6) → T4 <input type="checkbox"/> Social assistance, worker's compensation (T5007/RL-6) → <input type="checkbox"/> Union or professional dues not on T4 slips → <input checked="" type="checkbox"/> Employment expenses (including work-space-in-the-home expenses, tradesperson's and apprentice mechanic tools expenses, etc) → Work from Home <input type="checkbox"/> GST or QST rebate on employment or partnership expenses →	Investment income and expenses	<input checked="" type="checkbox"/> Interest, investment income and carrying charges/interest expenses/CNIL (T3, T6, T4PS, T5008, RC359) → T3, T5 <input type="checkbox"/> Partnership income, tax shelters (T5013, T101, T5003, T5004, T1CP) → <input type="checkbox"/> Capital gains (or losses) and capital gain history → <input checked="" type="checkbox"/> Foreign income or foreign property (T1135) → Foreign Income AFTER arriving in Canada <input type="checkbox"/> You need to calculate your Nova Scotia venture capital tax credit (T224) or your Nova Scotia innovation equity tax credit (T225). →
Pension and other income	<input checked="" type="checkbox"/> Pension income, other income and split pension income, COVID-19 benefits (T4A, T4FHS, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032) → T4A	Self-employment	<input checked="" type="checkbox"/> Self-employed business income → If self-employed <input type="checkbox"/> You need to complete the immediate expensing limit agreement → <input type="checkbox"/> Investment tax credits →
Rental income	<input type="checkbox"/> Rental property income →		

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

USING UFILE – INTERVIEW SETUP

Student	<input checked="" type="checkbox"/> Tuition, education, textbooks, student loans, and Canada training credit → T2202	Instalments and tax transfer	<input type="checkbox"/> Tax paid by instalments and tax transfer →
Common tax deductions	<input checked="" type="checkbox"/> Medical expenses, disability, caregiver → Medical Expense <input type="checkbox"/> Donations and federal political contributions → <input type="checkbox"/> RRSPP, 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) → Child Care Expense <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.

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 2025

Ana Perez + Add spouse + Add dependant

Immigrant, emigrant, non-resident or factual resident

- You immigrated to Canada in 2025 **+ Click 1st year in Canada, if a resident**
- You emigrated from Canada in 2025 **+ Click your last year in Canada, if a resident**
- You were a non-resident of Canada for all of 2025 (employment/self-employment/taxable Canadian property income) **+ If non-resident/deemed resident**
- You were a non-resident of Canada reporting ONLY a disposition of taxable Canadian property (section 116 of ITA) **+ If non-resident/deemed resident**
- You were a non-resident of Canada for all or part of 2025 reporting ONLY rental income and you are making an election under section 216 of ITA **+ If non-resident/deemed resident**
- You were a non-resident of Canada for all of 2025 reporting pension income and you are making an election under section 217 of ITA **+ If non-resident/deemed resident**
- You are a non-resident of Canada and you wish to file a NR6 return **+ If non-resident/deemed resident**
- You were a factual resident **+ If you are a resident but lived overseas for school/work**
- You are a Canadian resident and your spouse immigrated to Canada in 2025 **+ Click if your spouse is new to Canada**

Residency status

Information about your residency status **+ If non-resident/deemed or factual resident**

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UFILE – IF YOU ARE A NEWCOMER

Date of entry (dd-mm-yyyy) **Required**

A required field was left blank.

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 2025**
- **Income from Jan. 1, 2025 – date of entry in 2025 is entered here and is not taxed (also MUST be 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

UFILE - EMPLOYMENT INCOME

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

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 - see

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

Employer's name

Employment income \$

Province of employment

Employee's CPP contributions \$

Employee's second CPP contributions \$

Employee's EI premiums \$

RPP contributions \$

Pension adjustment \$

Income tax deducted \$

EI insurable earnings (Warning: if 0, see help.) \$

CPP pensionable earnings (Warning: if 0, see help.) \$

Union dues \$

Employer-offered dental benefits \$

Charitable donations \$

Canada Revenue Agency / Agence du revenu du Canada

Year / Année

Employer's name / Nom de l'employeur

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

Social insurance number / Numéro d'assurance sociale

Employer's name and address / Nom et adresse de l'employeur

Employment income / Revenu d'emploi

Employee's CPP contributions / Cotisations de l'employé au CPP

Employee's second CPP contributions / Cotisations de l'employé au second régime de cotisations de l'employé au RPP

EI insurable earnings / Gains assurables EI

CPP pensionable earnings / Gains assés au régime de cotisations de l'employé au RPP

Union dues / Cotisations syndicales

Charitable donations / Dons de bienfaisance

RPP contributions / Cotisations à un RPA

Pension adjustment / Facteur d'ajustement

Employer's EI premiums / Cotisations de l'employeur à l'EI

Employer-offered dental benefits / Prestations dentaires offertes par l'employeur

Employer's CPP contributions - see over / Cotisations de l'employeur au CPP - voir au verso

Employee's second CPP contributions - see over / Cotisations de l'employeur au second régime de cotisations de l'employé au RPP - voir au verso

EI insurable earnings - see over / Gains assurables EI - voir au verso

CPP pensionable earnings - see over / Gains assés au régime de cotisations de l'employé au RPP - voir au verso

Union dues - see over / Cotisations syndicales - voir au verso

Charitable donations - see over / Dons de bienfaisance - voir au verso

RPP contributions - see over / Cotisations à un RPA - voir au verso

Pension adjustment - see over / Facteur d'ajustement - voir au verso

Employer's EI premiums - see over / Cotisations de l'employeur à l'EI - voir au verso

Employer-offered dental benefits - see over / Prestations dentaires offertes par l'employeur - voir au verso

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

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

USING UFILE – IF YOU HAVE A T4A

1 Start Get started with helpful information and tips

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

3 Review Review your results, view messages and more

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

5 NETFILE File your tax return electronically

Ana Perez + Add spouse + Add dependant

Contents

- Identification
- Current address
- CRA questions
- NetFile
- CRA Auto-fill my return
- CRA NOA
- Interview setup
- Immigrant, emigrant, non-resident, factual resident
- Immigrant
- Residency status
- T4 and employment income
- T4 income
- Tips
- Other employment income
- Employment expenses
- T4A, T4FHSA and pension income
- Interest, investment income and carrying charges
- Foreign income and property
- Other income
- Other information slips
- Self-employment income
- Medical, disability, caregiver

T4A, T4FHSA, pension and retirement income

If you earned income reported on a T4A slip, received a T4FHSA slip or received other pension or retirement income. For tips relating to pensions, click here.

Click next to the item below to add a new page, then enter your information. If you do not need to add a

- T4A - Pension, retirement, annuity, and other income (COVID-19 benefits)
- T4FHSA - First home savings account statement
- T4A(OAS) - Old age security pension income
- T4A(P) - Statement of Canada or Québec pension plan benefits
- T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA)
- T4RIF - Income from registered retirement income fund
- T4RSP - Income from registered retirement savings plan
- Split pension income with your spouse
- Prior years T1172 - amounts used to reduce the additional tax

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 scholarships exemption](#) **New**

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: ←

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**)

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

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

030
030
032
034
040

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



U-FILE – INVESTMENT INCOME (T3, T5)

Contents

- Immigrant
- Residency status
- T4 and employment income
- T4 income
- Tips
- Other employment income
- Employment expenses
- T4A, T4FHSA 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 (+ ?) ← T3
- T4PS - Employee profit-sharing plan allocations and payments (including RC359) (+ ?)
- T5 - Investment income (+ ?) ← T5
- T5008 - Statement of securities transactions (+ ?)

Income not from a T-Slip

- Interest income not on information slips (+ ?) ← Interest not on a T-slip
- Dividends from taxable Canadian corporations not on information slips (+ ?)
- Other Canadian investment income (+ ?)

Expenses

- Carrying charges or interest expenses (line 22100) (+ ?)



U-FILE – FOREIGN INCOME

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

If you own foreign property

If you have foreign investments or rental income

If you have foreign employment income

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U-FILE – ELF-EMPLOYMENT INCOME

If you were self-employed and/or had an amount in Box 048 on your T4A slip

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UFILE – MEDICAL EXPENSES

- Other income
- Other information slips
- Self-employment income
- Business
- Identification
- Income, expenses
- Motor vehicle expenses
- Home office expenses
- Labour costs
- Balance sheet
- Adjustment for non-December 31 year-end
- Partners
- CCA
- DIEP agreement
- Medical, disability, caregiver
- Tuition, education, student loans
- Child care (special cases)
- Other deductions and credits
- Ontario tax credits
- Credits for self-employed

Medical expenses, disability deductions

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

Click + next to the item below to **add** a new page, then enter your information. If you do not need to add any (more) items, click -.

Next: To **edit** a page, click the item added in the left side menu. To **delete** a page, click .

<p>Medical expenses</p>	Medical expenses + ?
	Sharing of medical expenses + ?
	Last date of medical expenses + ?
<p>Disability deductions,</p>	Infirmity 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) + ?

UFILE – MEDICAL EXPENSES

* = This is a required field

Last date of medical expenses

Each family member may claim medical expenses for any 12-month period ending in 2025 and which they did not claim in 2024. The program will ignore any medical expenses entered with dates that are after the cut-off date entered below. If you leave this cut-off date blank, the program will assume 31-12-2025.

To learn more, visit [Line 33099 - Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age](#).

Last date of medical expenses (dd-mm-2025)

31-08-2025



dd-mm-yyyy



UFILE – MEDICAL EXPENSES

Medical expenses

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

To learn more, visit [Link 33099 - Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age](#).

Do not enter here an amount which you already entered in Box 65 of a T4 slip or in Box 135 of a T4A slip.

For more help on how to enter your medical expenses, visit [Tips relating to medical expenses](#).

Date	Description	Amount	Action
01-09-2024	University Health Insurance Plan (UHIP)	\$262.00	+
01-01-2025	University Health Insurance Plan (UHIP)	\$262.00	+ -
01-05-2025	University Health Insurance Plan (UHIP)	\$262.00	+ -
01-09-2024	SOGS Health and Dental Plan	\$785.00	+ -

Specified medical expenses (not claimed elsewhere)

Selection [] +

There are special rules when claiming the disability amount and attendant care as medical expenses. If you entered an amount for the cost of attendant care, see [page 19](#) [Indefinite and disability amounts claim for yourself \(line 31900\)](#). If you need to adjust how to claim the cost of attendant care and the disability amount.

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

UFILE - TUITION

Tuition, education, textbooks and interest on student loans

If you attended post-secondary school in 2024, paid tuition fees, or have unused tuition and education amounts from prior years, select the 1st item below. If you paid student loan interest that you have not previously claimed, select the 2nd item. To transfer tuition, education and textbook amounts from a dependent, see the 3rd item.

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

You can watch the UFile video [How to enter scholarship income and the scholarship exemption](#) **New**.

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 (-).

Description	Amount	Action
T2202 Tuition and enrolment certificate* (TL11A/TL11C/TL11D) (line 32300)		+ -
Interest paid on your student loans (line 31900)		+ -
Tuition amount transferred from a child whose return is not processed with yours (line 32400)		+ -
Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13019		+ -
Canada training credit (CTC)		+ -

Tuition, education and textbook

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

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

- You were resident in Canada for all of 2025
- You were at least 26 years of age and less than 66 years of age at the end of the year
- You have a Canada training credit limit (CTCL) for 2024 on your latest notice of assessment or reassessment for 2023

UFILE – ONTARIO TAX CREDITS

The screenshot shows the UFILE interface for Ontario tax credits. On the left is a navigation menu with categories like 'Interview setup', 'Employment expenses', 'Medical, disability, caregiver', and 'Ontario tax credits'. The main content area is divided into three sections:

- Ontario tax credits:** Includes 'ON479 line 63110 - Ontario political contributions tax credit', 'Assigning Ontario credits to one spouse or the other' (with a callout 'If you have a spouse and children'), 'Separate residences: On December 31, you and your spouse were occupying separate residences for medical reasons.', and 'Unused labour-sponsored funds tax credit'.
- ON-BEN Application:** Includes 'ON-BEN - Application for the 2026 Ontario Trillium Benefit (Ontario sales tax credit, Ontario energy and property tax credit, Northern Ontario energy credit) and the Ontario Senior Homeowners' Property Tax Grant.' (with a callout 'Everyone').
- ON-BEN Declaration(s):** Includes 'Declaration for rent paid (tenants), including a private long-term care home' (with a callout 'If renting'), 'Declaration for property tax paid (owners)', 'Declaration for student in a designated residence' (with a callout 'If living on campus'), and 'Declaration for home energy costs for residence on a reserve'.

UFILE – ASSIGNING ONTARIO CREDITS TO A SPOUSE

Assigning Ontario credits to a spouse

Ontario tax reduction

Only one person can claim the following amounts:

- Reduction for a dependent child born in 2007 or later, and
- Reduction for a dependant with a mental or physical impairment.

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

If you and your spouse have equal net incomes:

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

Let MaxBack decide

You can let MaxBack decide

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

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

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

If you are preparing a return for a resident of Ontario who died in 2025, you can claim the tax reduction on their final return.

If you were bankrupt in 2025, you cannot claim the CARE tax credit on the post-bankruptcy return you file for the tax year ending December 31, 2025 unless you are granted an absolute discharge from bankruptcy before the end of the year.

You can decide how to claim the credit

Let MaxBack decide
Claim
Do not claim

Your choice

UFILE – ON-BEN

Application for the 2026 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant (ON-BEN)

Complete this page if you want to make an application for the 2026 Ontario Trillium Benefit (Ontario sales tax credit, Ontario energy and property tax credit, Northern Ontario energy credit) and the Ontario Senior Homeowners' Property Tax Grant.

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

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 2026 OEPTC? (ON-BEN, line 61020) 

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 2026 NOEC? (ON-BEN, line 61040) 

Choice for delayed single OTB payment

Do you choose to wait until June 2027 to get your 2026 OTB entitlement? (ON-BEN, line 61060) 

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

Do you want to apply for the 2026 OSHPTG? (ON-BEN, line 61070) 

Amount received for your 2025 OSHPTG (if applicable) 

Who should receive?

If you had a spouse or common-law partner on December 31, 2025, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. If only one of you is 64 years of age or older on December 31, 2025, that spouse or common-law partner has to apply for these credits and the grant for both of you.

By default, MaxBack will optimize the assignment of the amount for your family. If you wish to modify the program's decision, indicate it here.

Who should receive the Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant?

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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  A1A 1A1

Number of months you occupied this residence in 2025 # 

Amount of rent paid for 2025 \$ 

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 2025.

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.**

USING UFILE

Refund or balance owing

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

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

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

ONLY if you will be mailing your tax return

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

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

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

To start, stop or change your direct deposit information:

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

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

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

USING UFILE

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 dependent

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 - Foreign income and property
 - Other income
 - Other information slips
 - Self-employment income
 - Medical, disability, caregiver
 - Medical expenses
 - Last date of medical expenses
 - Tuition, education, student loans
 - T2202 - Tuition
 - Child care (special cases)
 - Other deductions and credits
 - Ontario tax credits
 - Sharing between spouses

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

Schedule 6 - Canada Workers Benefit

Are you in an exception situation which prevents you from claiming the Canada Workers Benefit (CWB, line 45300)? ⓘ

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

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

Estimated calculations

Do you wish to have the estimated Canada Groceries and Essentials Benefit (including any related provincial credit)? ⓘ

Schedule of marginal tax rate calculation
 The marginal tax rate is the rate at which the next dollar of your income will be taxed.

Do you wish to have the marginal tax rate calculation? ⓘ

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HOW DID WE DO TODAY?



Scan the QR code OR visit

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

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INTERNATIONAL STUDENT SERVICES

Drop-In Support

- In person Monday to Friday
1- 4 pm, IGAB 2nd floor
- Ask an Advisor Virtual
Every Friday 9:30-10:30 am on Zoom

Office Hours & Reception

- Monday to Friday
8:30 am - 4:30 pm
- **Phone:** 519-661-2111 ext. 89309
- **Email:** iss@uwo.ca

Advising Appointments



Workshops & Information Sessions



Western  International

international.uwo.ca/student-services

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CONTACT US

Office Hours & Virtual Reception

Monday – Friday, 8:30 am to 4:30 pm

Phone: 519-661-2111 ext. 89309

Email: iss@uwo.ca

International Student Advising Appointments

<https://international.uwo.ca/student-services/appointment/>

Website: <https://international.uwo.ca/student-services>

Facebook: [facebook.com/uwo.international](https://www.facebook.com/uwo.international)

Instagram: [@westernuinternational](https://www.instagram.com/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://indigenous.uwo.ca/initiatives/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>
- **Determining your Residency Status:**
 - Determining Residency Status: <https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html>
 - Form NR74 – Determining your Residency Status: <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html>
 - Income Tax Folio S5-F1-C1 – Determining Your Residency Status: <https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-5-international-residency/folio-1-residency/income-tax-folio-s5-f1-c1-determining-individual-s-residence-status.html#p1.11>
- **Tax Treaties:** <https://canada.ca/cra-tax-treaties>
- **Exchange Rates from the Bank of Canada:** <https://www.bankofcanada.ca/rates/exchange/>

- **Expenses You May be Able to 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://international.uwo.ca/student-services/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
- **Filing Your Tax Return:**
 - **Netfile:** <http://canada.ca/netfile>
 - **Tax Package (paper return):** <http://canada.ca/taxes-general-package>
 - **Where to Mail your tax return:** <https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html>
 - **Ufile:** <https://www.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:** <https://www.canada.ca/en/services/taxes/income-tax/personal-income-tax/how-file/tax-software/complete-return/auto-fill.html>
- **GST/HST Tax Credit and other Benefits:**
 - **Benefits calculator:** <http://canada.ca/child-family-benefits-calculator>

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- **Canada Groceries & Essentials Benefit (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>
- **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/scams-fraud.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>