

**Income Tax and Benefit Return for Non-Residents  
and Deemed Residents of Canada****T1 2021****If this return is for a deceased person, enter their information on this page.****Attach** to your return only the documents that are requested to support your deduction, claim or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later. See the guide for more information about supporting documents.**Step 1 – Identification and other information****9****Identification**

First name

Last name

Mailing address

PO Box

RR

City

Prov./Terr.

Postal code

Country

Email Address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** in Step 1 of the guide.Canadian social insurance  
number (SIN), temporary tax  
number (TTN), or individual  
tax number (ITN):Date of birth  
(Year Month Day)If this return is for  
a **deceased person**,  
enter the date of death  
(Year Month Day)Marital status on  
December 31, 2021:1 ☐ Married2 ☐ Living common-law3 ☐ Widowed4 ☐ Divorced5 ☐ Separated6 ☐ Single

Your language of correspondence:

☐ English

Votre langue de correspondance :

☐ Français**Residence information**Your province or territory of residence on **December 31, 2021**:  
**Other**Your country of residence on **December 31, 2021**:Province or territory where your business had a permanent  
establishment if you were self-employed in 2021:**Your spouse's or common-law partner's information**

Their first name

Their Canadian SIN, TTN, or ITN

Tick this box if they were self-employed in 2021.

1 ☐

Net world income for 2021 to claim certain credits (if negative, enter "0"):

Amount of universal child care benefit (UCCB) from line 11700 of their return

Amount of UCCB repayment from line 21300 of their return

Do not use this area.

Do not use  
this area.**17200****17100**

## Step 1 – Identification and other information (continued)



## Elections Canada

For more information, see "Elections Canada" in Step 1 of the guide.

A) Do you have Canadian citizenship?

If **yes**, go to question B. If **no**, skip question B.

1 ☐ Yes 2 ☐ No

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors?

1 ☐ Yes 2 ☐ No

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility to vote is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

## Indian Act – Exempt income

Tick this box if you have income that is exempt under the Indian Act.

For more information about this type of income, go to [canada.ca/taxes-indigenous-peoples](https://canada.ca/taxes-indigenous-peoples).

1 ☐

If you ticked the box above, complete Form T90, Income Exempt from Tax under the Indian Act, so that the CRA can calculate your Canada training credit limit for the 2022 tax year. The information you provide may also be used to calculate your Canada workers benefit for the 2021 tax year, if applicable, and your family's provincial or territorial benefits.

## Information about your residency status

Tick the box that describes your residency status as of December 31, 2021 (see "Determining your residency status" in the guide):

I was a non-resident of Canada.	<b>17700</b>	1 <input type="checkbox"/> Yes
I was a deemed non-resident of Canada.	<b>17700</b>	2 <input type="checkbox"/> Yes
I was a deemed resident of Canada because I stayed in Canada for 183 days or more in 2021.	<b>17700</b>	3 <input type="checkbox"/> Yes
I was a deemed resident of Canada for other reasons.	<b>17700</b>	4 <input type="checkbox"/> Yes

## Foreign property

If you were a **deemed resident of Canada** in 2021, answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2021, was **more than CAN\$100,000**?

**26600** 1 ☐ Yes 2 ☐ No

If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

**Note:** If you were a **deemed resident of Canada** in 2021, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada has additional information for certain lines.

Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by calling **1-800-959-8281** or by going to **canada.ca/line-xxxxx** and replacing "xxxxx" with any 5-digit line number from this return. For example, go to **canada.ca/line-10100** for information about line 10100.

## Step 2 – Total income

Employment income (box 14 of all T4 slips)	10100				1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)	10105				
Commissions included on line 10100 (box 42 of all T4 slips)	10120				
Wage-loss replacement contributions (see line 10100 of the guide)	10130				
Other employment income (see line 10400 of the guide)	10400	+			2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip or applicable amount of the NR4-OAS slip)	11300	+			3
CPP or QPP benefits (box 20 of the T4A(P) slip or applicable amount of the NR4 slip)	11400	+			4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip or applicable amount of the NR4 slip)	11410				
Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return)	11500	+			5
Elected split-pension amount (complete Form T1032)	11600	+			6
Universal child care benefit (UCCB) (see the RC62 slip)	11700	+			7
UCCB amount designated to a dependant	11701				
Employment insurance and other benefits (box 14 of the T4E slip or applicable amount of the NR4 slip)	11900	+			8
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905				
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):					
Amount of dividends ( <b>eligible</b> and <b>other than eligible</b> )	12000	+			9
Amount of dividends ( <b>other than eligible</b> )	12010				
Interest and other investment income (use Federal Worksheet)	12100	+			10
Net partnership income (limited or non-active partners only)	12200	+			11
Registered disability savings plan income (see line 12500 of the guide)	12500	+			12
Rental income (see Guide T4036) Gross 12599			Net 12600	+	13
Taxable capital gains (complete Schedule 3)	12700	+			14
Support payments received (see Guide P102) Total 12799			Taxable amount 12800	+	15
RRSP income (from all T4RSP slips or applicable amount of the NR4 slip)	12900	+			16
Other income (specify):	13000	+			17
Taxable scholarships, fellowships, bursaries, and artists' project grants	13010	+			18
Add lines 1 to 18.		=			19
<b>Self-employment income</b> (see Guide T4002):					
Business income Gross 13499		Net 13500	+		20
Professional income Gross 13699		Net 13700	+		21
Commission income Gross 13899		Net 13900	+		22
Farming income Gross 14099		Net 14100	+		23
Fishing income Gross 14299		Net 14300	+		24
Add lines 20 to 24.		Net self-employment income	=		25
Line 19 plus line 25			=		26
Workers' compensation benefits (box 10 of the T5007 slip)	14400				27
Social assistance payments	14500	+			28
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+			29
Add lines 27 to 29 (see line 25000 in Step 4).	14700	=			30
Line 26 plus line 30		<b>Total income</b> 15000	=		31

**Step 3 – Net income**

Enter the amount from line 31 of the previous page.

32

Pension adjustment

(box 52 of all T4 slips and box 034 of all T4A slips) 20600

Registered pension plan (RPP) deduction

(box 20 of all T4 slips and box 032 of all T4A slips) 20700 33

RRSP deduction (see Schedule 7 and **attach** receipts) 20800 + 34Pooled registered pension plan (PRPP) **employer** contributions

(amount from your PRPP contribution receipts) 20810

Deduction for elected split-pension amount (complete Form T1032) 21000 + 35

Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 + 36

Universal child care benefit repayment (box 12 of all RC62 slips) 21300 + 37

Child care expenses (complete Form T778) 21400 + 38

Disability supports deduction (complete Form T929) 21500 + 39

Business investment loss (see Guide T4037)

Gross 21699 Allowable deduction 21700 + 40

Moving expenses (complete Form T1-M) 21900 + 41

Support payments made (see Guide P102)

Total 21999 Allowable deduction 22000 + 42

Carrying charges, interest expenses, and other expenses

(use Federal Worksheet) 22100 + 43

Deduction for CPP or QPP contributions on self-employment and other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 + •44

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (**maximum \$290.50**) 22215 + •45

Deduction for PPIP premiums on self-employment income (complete Schedule 10) 22300 + •46

Exploration and development expenses (complete Form T1229) 22400 + 47

Other employment expenses (see Guide T4044) 22900 + 48

Clergy residence deduction (complete Form T1223) 23100 + 49

Other deductions (specify): 23200 + 50

Federal COVID-19 benefits repayment (box 201 of all federal T4A slips) 23210 + 51

Add lines 33 to 51. 23300 = ▶ 52

Line 32 minus line 52 (if negative, enter "0") **Net income before adjustments** 23400 = 53**Social benefits repayment** (including old age security benefits repayment, employment insurance benefits repayment and Canada recovery benefit repayment):See the repayment chart on the back of your T4E slip if you entered an amount on line 11900 and the amount on line 23400 is **more than \$70,375**.Use your Federal Worksheet if you entered an amount on line 11300 or line 14600 and the amount on line 23400 is **more than \$79,845**, or if you have an amount in box 202 of your T4A slip and the amount on line 23400 is **more than \$38,000**.**Otherwise**, enter "0" on line 23500.

23500 – •54

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

(if this amount is negative, you may have a non-capital loss. See Form T1A.) **Net income** 23600 = 55

### Step 4 – Taxable income

Enter the amount from line 55 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400			57
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+		58
Other payments deduction (enter the amount from line 14700 if you did <b>not</b> enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+		59
Limited partnership losses of other years	25100	+		60
Non-capital losses of other years	25200	+		61
Net capital losses of other years	25300	+		62
Capital gains deduction (complete Form T657)	25400	+		63
Northern residents deductions (complete Form T2222)	25500	+		64
Additional deductions (specify):	25600	+		65
Add lines 57 to 65.	25700	=		▶ 66
Line 56 minus line 66 (if negative, enter "0")	Taxable income			26000 = 67

## Step 5 – Federal tax

### Part A – Federal tax on taxable income

Use the amount from line 26000 to complete the appropriate column below. If you are **electing under section 217**, enter **whichever amount is more**: line 26000 above or line 16 of Schedule A.

	Line 68 is \$49,020 or less	Line 68 is more than \$49,020 but not more than \$98,040	Line 68 is more than \$98,040 but not more than \$151,978	Line 68 is more than \$151,978 but not more than \$216,511	Line 68 is more than \$216,511	
Amount from line 68						<b>69</b>
Line 69 minus line 70 ( <b>cannot</b> be negative)	— 0,00	— 49,020,00	— 98,040,00	— 151,978,00	— 216,511,00	<b>70</b>
	=	=	=	=	=	<b>71</b>
Line 71 multiplied by the percentage from line 72	x 15%	x 20.5%	x 26%	x 29%	x 33%	<b>72</b>
	=	=	=	=	=	<b>73</b>
Line 73 plus line 74	+ 0,00	+ 7,353,00	+ 17,402,10	+ 31,425,98	+ 50,140,55	<b>74</b>
<b>Federal tax on taxable income</b>	=	=	=	=	=	<b>75</b>

Enter the amount from line 75 on line 121 and continue at line 76.

## Part B – Federal non-refundable tax credits

Basic personal amount (use Federal Worksheet)	(maximum \$13,808)	30000			76
Age amount (if you were born in 1956 or earlier) (use Federal Worksheet)	(maximum \$7,713)	30100	+		77
Spouse or common-law partner amount (complete Schedule 5)		30300	+		78
Amount for an eligible dependant (complete Schedule 5)		30400	+		79
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+		80
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+		81
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)					
Number of children you are claiming this amount for	30499	×	\$2,295	=	30500
			+		82
Add lines 76 to 82.			=		83

**Part B – Federal non-refundable tax credits** (continued)

Enter the amount from line 83 of the previous page.

**84**

Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies)

through employment income **30800** + **•85**on self-employment income and other earnings **31000** + **•86**

Employment insurance premiums:

through employment (see line 31200 of the guide) **31200** + **•87**on self-employment and other eligible earnings (complete Schedule 13) **31217** + **•88**

Provincial parental insurance plan (PPIP) premiums paid

(amount from box 55 of all T4 slips) **(maximum \$412.49)** **31205** + **•89**

PPIP premiums payable (complete Schedule 10):

on employment income **31210** + **•90**on self-employment income **31215** + **•91**Volunteer firefighters' amount **31220** + **92**Search and rescue volunteers' amount **31240** + **93**

Canada employment amount:

Enter **whichever is less**: \$1,257 or line 1 plus line 2. **31260** + **94**Home buyers' amount **(maximum \$5000)** **31270** + **95**Home accessibility expenses (use Federal Worksheet) **(maximum \$10,000)** **31285** + **96**Adoption expenses **31300** + **97**

Digital news subscription expenses

(see line 31350 of the guide) **(maximum \$500)** **31350** + **98**

Add lines 85 to 98.

**=** **▶** + **99**

Pension income amount (use Federal Worksheet)

**(maximum \$2,000)** **31400** + **100**

Add lines 84, 99 and 100.

**=** **101**

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet: **if not**, claim \$8,662)**31600** + **102**

Disability amount transferred from a dependant (use Federal Worksheet)

**31800** + **103**

Add lines 101 to 103.

**=** **104**

Interest paid on your student loans (see Guide P105)

**31900** + **105**

Your tuition, education, and textbook amounts (complete Schedule 11)

**32300** + **106**

Tuition amount transferred from a child or grandchild

**32400** + **107**

Amounts transferred from your spouse or common-law partner (complete Schedule 2)

**32600** + **108**

Add lines 104 to 108.

**=** **109**Medical expenses for self, spouse or common-law partner,  
and your dependent children born in 2004 or later**33099** **110**

Amount from line 23600

**× 3% =****111**Enter **whichever is less**: \$2,421 or the amount from line 111.**–** **112**

Line 110 minus line 112 (if negative, enter "0")

**=** **113**Allowable amount of medical expenses for other dependants  
(use Federal Worksheet)**33199** + **114**

Line 113 plus line 114

**33200** **=** **▶** + **115**

Line 109 plus line 115

**33500** **=** **116**

Federal non-refundable tax credit rate

**×** **15%** **117**

Line 116 multiplied by the percentage from line 117

**33800** **=** **118**

Donations and gifts (complete Schedule 9)

**34900** + **119**

Line 118 plus line 119

**Total federal non-refundable tax credits** **35000** **=** **120**

Federal tax on split income (complete Form T1206)	40424	+		•122
Line 121 plus line 122	40400	=		123

Federal dividend tax credit (see line 40425 of the guide)	40425	+			•125
Minimum tax carryover (complete Form T691)	40427	+			•126
Add lines 124 to 126.	=			▶	– 127
Line 123 minus line 127 (if negative, enter "0")	Basic federal tax	42900	=		128

Line 128 plus line 129	=	130
------------------------	---	-----

Line 132 plus line 133	=	134
------------------------	---	-----

Line 134 minus line 135 (if negative, enter "0")	Federal tax	40600	=	•136
--	-------------	-------	---	------

Investment tax credit (complete Form T2038(IND))	41200	+			•138
--	-------	---	--	--	------

Add lines 137 to 139.	41600	=		▶	–	140
-----------------------	-------	---	--	---	---	-----

Line 141 minus line 142	=	143
-------------------------	---	-----

Canada workers benefit advance payments received (box 10 of the RC210 slip)	<b>41500</b>	<b>+</b>	<b>•144</b>
---	--------------	----------	-------------

Special taxes (see line 41800 of the guide)	41800 +	•145
---	---------	------

Add lines 143 to 145.	<b>Net federal tax</b>	42000			<b>146</b>
-----------------------	------------------------	-------	--	--	------------

Amount from line 42000		147
------------------------	--	-----

CPP contributions payable on self-employment income and other earnings		
--	--	--

(complete Schedule 8 or Form RC381, whichever applies)	42100 +	•148
--	---------	------

Employment insurance premiums payable on self-employment and other eligible earnings		
--	--	--

(complete Schedule 13)	42120 +	149
------------------------	---------	-----

Social benefits repayment (amount from line 23500)	42200	+		<b>150</b>
--	-------	---	--	------------

<b>Provincial or territorial tax</b> (complete Form T2203, if applicable) (see line 42800 of the guide)	<b>42800</b>	+		•151
---	--------------	---	--	------

Add lines 147 to 151.	<b>Total payable</b>	<b>43500</b>	<b>=</b>	<b>•152</b>
-----------------------	----------------------	--------------	----------	-------------

### Step 6 – Refund or balance owing (continued)

Enter the amount from line 152 of the previous page.

153

Total income tax deducted (see line 43700 of the guide)	43700				•154
Tax transfer for residents of Quebec	43800	—			•155
Line 154 minus line 155	43900	=		▶	156
Refundable Quebec abatement (see line 44000 of the guide)	44000	+			•157
CPP or QPP overpayment (see line 30800 of the guide)	44800	+			•158
Employment insurance overpayment (see line 45000 of the guide)	45000				•159
Amount from line 31210 in Step 4		—			160
Net employment insurance overpayment					
Line 159 minus line 160 (if negative, enter "0")	45100	=		▶ +	161
Refundable medical expense supplement (use Federal Worksheet)	45200	+			•162
Canada workers benefit (CWB) (complete Schedule 6)	45300	+			•163
Canada training credit (CTC) (complete Schedule 11)	45350	+			•164
Refund of investment tax credit (complete Form T2038(IND))	45400	+			•165
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+			•166
Employee and partner GST/HST rebate (complete Form GST370)	45700	+			•167
Eligible educator school supply tax credit					
Supplies expenses (maximum \$1,000)	46800			× 25% =	46900 + •168
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+			•169
Other refundable credits (specify):	47556	+			•169a
Tax paid by instalments	47600	+			•170
Add lines 156 to 158 and 161 to 170.	Total credits	48200	=		▶

Line 153 minus line 171

If the amount is negative, enter it on **line 48400** below.

If the amount is positive, enter it on **line 48500** below.

**Refund or balance owing**

171

172

Generally, the CRA does not charge or refund a difference of \$2 or less.

Refund	48400		
--------	-------	--	--

[illegible]

For more information on how to enrol for direct deposit, go to **canada.ca/cra-direct-deposit**.

Your balance owing is due **no later than April 30, 2022.**

For more information on how to make your payment,  
go to **canada.ca/payments**.

I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.

**Sign here**

It is a serious offence to make a false return.

Telephone number

Date \_\_\_\_\_

If this return was completed by a tax professional, tick the applicable box and provide the following information:

Was a fee charged?  1 ☐ Yes 2 ☐ No

EFILE number (if applicable)	48900				
------------------------------	-------	--	--	--	--

Name of tax professional

---

Telephone number

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

**Do not use  
this area.**

48700  48800  \_\_\_\_\_ • 48600