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La version française de ce document est intitulée Trousse d’impôt pour 2019.

Unless otherwise stated, all legislative references are to the Income Tax Act and the Income Tax Regulations.

## Is this income tax package for you?

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This income tax package provides the basic information you need to get ready, complete and file your **paper** Income Tax and Benefit Return. **Use this information along with the instructions on the return and schedules.** It tells you what types of income you must report, and which deductions and credits you can claim to help you figure out if you owe tax or if you will get a refund. Even if you had no income in the year, you have to file a return to get the benefits, credits, and refund you are entitled to.

This income tax package also applies to you if you resided outside Canada on December 31, 2019, and have significant **residential ties** with Canada. To make sure you are using the correct income tax package, see “Which income tax package should you use?”.

## What’s new for 2019?

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We have outlined major tax changes and improvements to services below. We have also noted changes to income tax rules that were announced, but that were not yet law when this guide was published. If they become law as proposed, they will be effective for 2019 or as of the dates given. You will find more information about these changes throughout the guide. They are flagged with the word: **NEW!**

### The CRA’s services

Your income tax package has a new look. The **2019 Income Tax Package** includes the Federal Income Tax and Benefit Guide, a Provincial or Territorial Information Guide, the return, schedules, and worksheets. For 2019 and future tax years, some of the line numbers that were previously 3 and 4 digits are now 5 digits. We have made several changes to this package to enhance our services.

These changes include:

- using plain language where possible
- reducing the number of forms by eliminating Schedule 1 and the Worksheet for Schedule 1. You can now find any charts that were on these forms on the Income Tax and Benefit Return and the Worksheet for the Return
- updating worksheets to simplify certain calculations
- increasing font size and white space

### Individuals and families

**Enhanced Canada Pension Plan/Quebec Pension Plan** – Starting in 2019, the Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) are being gradually enhanced. This means that if you contribute to either the CPP or the QPP, you will receive improved benefits in exchange for making higher contributions. You can claim a deduction for your enhanced contributions to the CPP or QPP. For more information on how to claim your CPP or QPP contributions on your return, see Schedule 8 or Form RC381, whichever applies.

**Canada Training Credit Limit** – As of January 1, 2019, if you meet certain conditions, you will be able to accumulate \$250 per year, to a maximum over your lifetime of \$5,000, to be used in calculating your Canada Training Credit, a new refundable tax credit that will be available for 2020 and future years. Based on information from your return, the CRA will determine your Canada Training Credit Limit for the 2020 tax year and provide it to you on your Notice of Assessment for 2019. For 2020 and future years, you may be able to claim a Canada Training Credit equal to your Canada Training Credit Limit for the year or 50% of your eligible tuition and fees paid to an educational institution in Canada, whichever is less.

**Canada Workers Benefit** – For 2019, the Canada workers benefit (CWB) replaces and strengthens the working income tax benefit (WITB). The CWB is an enhanced, more accessible, refundable tax credit. For more information, see Schedule 6, Canada Workers Benefit.

**Income exempt under the Indian Act** – A new section called “Indian Act – Exempt income” has been added to page 2 of the Income Tax and Benefit Return, and a new form has been created, Form T90, Income exempt under the Indian Act. The information provided on the return and form will allow the CRA to calculate your Canada Training Credit Limit for the 2020 tax year and may also be used to calculate your CWB for the 2019 tax year, if applicable.

**Communal organizations** – For 2014 and later tax years, income from a business earned by the trust that is then allocated to a member of the congregation is deemed to be income from a business carried on by that member. This may allow members of a communal organization to claim the CWB for 2019 and later years, and the WITB for the 2014 to 2018 tax years. For more information on how to request an adjustment to a return from a previous year, see “How to change a return” on page 54.

**Kinship Care Providers** – For 2009 and later years, for the CWB and the former WITB, a care provider may be considered to be the parent of a child in their care, regardless of whether they receive financial assistance from a government under a kinship care program. As a result, the care provider may be entitled to claim the child as an eligible dependent for purposes of claiming the benefit. Also, for these years, financial assistance payments received by care providers under a kinship care program are not included in income and not included when determining entitlement to benefits and credits based on income.

**Home Buyers' Plan** – The maximum amount you can withdraw from your registered retirement savings plan (RRSP) under the Home Buyers' Plan (HBP) increased from \$25,000 to \$35,000 for withdrawals made after March 19, 2019. If you are not considered a first-time home buyer for the purposes of the HBP, and you experience a breakdown in your marriage or common-law partnership, you may be able to participate in the HBP after 2019 under certain conditions. For more information on the HBP, go to [canada.ca/home-buyers-plan](https://canada.ca/home-buyers-plan).

**Medical Expenses Tax Credit** – For expenses incurred after October 16, 2018, certain cannabis products purchased for a patient for medical purposes will be considered eligible medical expenses for the medical expense tax credit, once they become permitted for legal sale under the Cannabis Act. For more information, see Guide RC4065, Medical Expenses.

**Donations and gifts** (line 34900 of the return) – For donations made after March 18, 2019, in order to qualify for the enhanced tax incentives for donations of cultural property, the property no longer needs to be of national importance.

**Allowances for members of legislative assemblies and certain municipal officers** – For 2019 and later tax years, non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers, and members of public or separate school boards are required to be fully included in income.

**Zero-emission vehicles** – If you are self-employed or claiming employment expenses, you may be able to claim capital cost allowance on zero-emission vehicles. Starting in 2019, there is a temporary enhanced first-year capital cost allowance of 100% for eligible zero-emission vehicles. Eligible vehicles must be acquired after March 18, 2019, and become available for use before 2024. The enhanced allowance decreases if the vehicle becomes available for use after 2023 and before 2028. For more information and for the conditions the vehicle has to meet, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income, if you are self-employed. If you are claiming employment expenses, see Guide T4044, Employment Expenses.

## Interest and investments

**Investment tax credit** (line 41200) – Eligibility for the mineral exploration tax credit for an individual (other than a trust) has been extended to flow-through share agreements entered into before April 2024. For more information, see Form T2038(IND), Investment Tax Credit (Individuals).

## Do you have to file a return?

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File a return for 2019 if:

- you have to pay tax for the year
- you want to claim a refund
- you want to claim the Canada workers benefit (CWB) or you received CWB advance payments in the year
- you or your spouse or common-law partner want to begin or continue receiving the following payments (including any related provincial or territorial payments):
  - Canada child benefit (CCB)
  - Goods and Services Tax/Harmonized Sales Tax (GST/HST) credit
  - Guaranteed income supplement (GIS)

If you have a spouse or common-law partner, they also have to file a return.

- the CRA sent you a request to file a return
- you and your spouse or common-law partner are jointly electing to split pension income. See Line 11500 of this guide
- you disposed of capital property (which could be a principal residence) or you realized a taxable capital gain in the year
- you have to repay all or part of your old age security or employment insurance benefits
- you have not repaid all the amounts you withdrew from your registered retirement savings plan (RRSP) under the Home Buyers' Plan or Lifelong Learning Plan
- you have to contribute to the Canada Pension Plan (CPP) for 2019. This can apply if your total net self-employment income and pensionable employment income is more than \$3,500
- you are paying employment insurance premiums on self-employment income or other eligible earnings
- you have incurred a non-capital loss in the year that you want to be able to apply in other years
- you want to transfer unused tuition fees, or carry forward unused tuition, education, and textbook amounts to a future year
- you want to report income that would allow you to contribute to an RRSP, a pooled registered pension plan (PRPP), or a specified pension plan (SPP) to keep your RRSP deduction limit (see Schedule 7) for future years up to date
- you want to carry forward to a future year the unused investment tax credit on expenditures you incurred during the current year

### Deceased persons

If you are the legal representative (the executor, administrator, or liquidator) of the estate of a person who died in 2019, you may have to file a return for 2019 for that person. When there are no legal documents designating a legal representative, you may request to be the deceased person's representative by completing an Affidavit form for intestate situations. For more information about your filing requirements and options, and to know what documents are required, see Guide T4011, Preparing Returns for Deceased Persons, and Information Sheet RC4111, Canada Revenue Agency – What to Do Following a Death.

# Due dates, penalties, and interest

## Due dates

Your 2019 return and payment are due on or before the following dates:

Person	Return due date	Payment due date
Most people	April 30, 2020	April 30, 2020
<b>Self-employed</b> persons (and their spouse or common-law partner) with business expenditures that relate mostly to a tax shelter investment	April 30, 2020	April 30, 2020
<b>Self-employed</b> persons and their spouse or common-law partner (other than those stated above)	June 15, 2020	April 30, 2020
<b>Deceased</b> persons and their surviving spouse or common-law partner	See Guide T4011, Preparing Returns for Deceased Persons.	

### Note

Form T1135, Foreign Income Verification Statement, must be filed on or before April 30, 2020, or June 15, 2020, if you or your spouse or common-law partner carried on a business in 2019 (other than a business whose expenditures are primarily in connection with a tax shelter). For more information, see Form T1135.



### Did you know...

Filing early helps ensure your benefit and credit payments are not delayed or stopped. These include:

- guaranteed income supplement (GIS)
- GST/HST credit
- Canada child benefit (CCB)
- related provincial and territorial programs

If you have a spouse or common-law partner, they also have to file a return. For more information, see Booklet T4114, Canada Child Benefit, and Guide RC4210, GST/HST Credit.

## Penalties

The CRA may charge you a penalty if any of the following applies:

- you filed your return late and you owe tax for 2019
- you failed to report an amount on your return for 2019 **and** you also failed to report an amount on your return for 2016, 2017, or 2018
- you knowingly or under circumstances amounting to gross negligence have made a false statement or an omission on your 2019 return

For more information, go to [canada.ca/penalty-information-returns](https://canada.ca/penalty-information-returns).

## Interest

### Interest you must pay to the CRA

If you have a balance owing for 2019, the CRA charges compound daily interest starting May 1, 2020, on any unpaid amounts owing for 2019. This includes any balance owing if the CRA reassesses your return.

#### Note

The CRA may cancel or waive interest if you cannot meet your tax obligations because of circumstances beyond your control. To make a request, get and complete Form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties or Interest. For more information, go to [canada.ca/taxpayer-relief](https://canada.ca/taxpayer-relief).

### Interest paid to you by the CRA

The CRA will pay you compound daily interest on your tax refund for 2019 in some situations. The calculation will start on the latest of the following three dates:

- May 31, 2020
- the 31<sup>st</sup> day after you file your return
- the day after you overpaid your taxes

### Cancel or waive penalties or interest

The CRA administers legislation, commonly called taxpayer relief provisions, that allows the CRA discretion to cancel or waive penalties or interest when taxpayers cannot meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 calendar years before the year in which a request is made.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2018 must relate to a penalty for a tax year or fiscal period ending in 2008 or later.

For interest on a balance owing for any tax year or fiscal period, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2018 must relate to interest that accrued in 2008 or later.

To make a request, fill out form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties or Interest. For more information about relief from penalties or interest and how to submit your request, go to [canada.ca/taxpayer-relief](https://canada.ca/taxpayer-relief).

## Gather all your documents

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Gather all the information slips, receipts, and supporting documents you need to report your income and claim any deductions or credits.

### What if you are missing information?

File your return **on time** even if you do not have all of your slips or receipts. You are responsible for reporting your income from all sources to avoid any penalties and interest that may be charged. If you have not received your slip by early April or if you have any questions about an amount on a slip, contact the payer.



#### Did you know...

If you know you won't be able to get a missing information slip by the due date, use your pay stubs or statements to estimate your income and any related deductions and credits you can claim. Enter the estimated amounts on the appropriate lines of your return.

## Need help doing your taxes?

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**Community Volunteer Income Tax Program (CVITP)** – If you have a modest income and a simple tax situation, volunteers from the CVITP can complete your tax return for free. To find out if you qualify for this service and to locate a tax preparation clinic near you, go to [canada.ca/taxes-help](http://canada.ca/taxes-help) or call the CRA at **1-800-959-8281**.

If you want to become a volunteer, go to [canada.ca/taxes-volunteer](http://canada.ca/taxes-volunteer).

**Tax Information Phone Service (TIPS)** – For personal and general tax information by telephone, use the CRA's automated service, TIPS, at **1-800-267-6999**.

**By phone (individuals)** – If you are calling from Canada or the United States, call **1-800-959-8281**. The CRA's automated service is available 24 hours a day, 7 days a week. The CRA agents are available Monday to Friday (except holidays) from 9 a.m. to 5 p.m. (local time). From the end of February to the end of April, these hours are extended to 9 p.m. (local time) on weekdays and from 9 a.m. to 5 p.m. (local time) on Saturdays (except Easter weekend).

**By phone (businesses)** – Call **1-800-959-5525**. The CRA's automated service is available 24 hours a day, 7 days a week. The CRA's agents are available Monday to Friday (except holidays) from 9 a.m. to 6 p.m. (local time).

**By phone (Territorial residents)** – Call **1-866-426-1527**. Call this number for tax and benefit information for individuals living in the Territories. This is a dedicated phone line available only to residents of Yukon, Northwest Territories and Nunavut (with the 867 area code).

**By phone (businesses operating in the Territories)** – Call **1-866-841-1876**. Call this number for tax information for businesses operating in the Territories. This is a dedicated phone line available only to residents of Yukon, Northwest Territories and Nunavut (with the 867 area code).

**Teletypewriter (TTY) users** – If you have a hearing or speech impairment and use a TTY, call **1-800-665-0354**. If you use an operator-assisted relay service, call the CRA's regular telephone numbers instead of the TTY number.

## Ways to file your return

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**NETFILE** – Use the CRA's secure service to complete and file your return electronically using certified tax preparation software or a web tax application. Go to [canada.ca/netfile](http://canada.ca/netfile) for a list of software and applications, including some that are **free**.

**EFILE** – This is a secure CRA service that lets authorized service providers, including discounters, complete and file your return electronically. For more information, go to [canada.ca/efile-individuals](http://canada.ca/efile-individuals).

#### Note

**Auto-fill my return** – This secure CRA service allows you or your authorized representative to automatically fill in certain parts of your 2019, 2018, 2017 and 2016 return. You must be registered with My Account (or your representative must be registered with Represent a Client) and be using a certified software product (NETFILE or EFILE) that offers this option. For more information, go to [canada.ca/auto-fill-my-return](http://canada.ca/auto-fill-my-return).

**File my Return** – This is a free and secure CRA service available to eligible individuals who have low or fixed income and whose situations stay the same from year to year. If you are eligible, you will receive an invitation letter in the mail. You will then be able to file your income tax and benefit return simply by giving the CRA some personal information and answering a series of short questions through an automated phone service. You do not have to fill out any paper forms or do any calculations.

**Filing a paper return** – In the next section, find out which income tax package you need.



## Which income tax package should you use?

Use the income tax package for the province or territory where you resided on December 31, 2019. However, there are exceptions, such as if you have residential ties in another place. For more information on these exceptions, see the chart below.

If you resided in Quebec on December 31, 2019, use the income tax package for residents of Quebec to calculate your federal tax only. You must also file a provincial income tax and benefits return for Quebec.

<b>Exceptions</b>	
In the following situations, use the income tax package specified:	
<b>Your situation</b> (see the definitions on the next chart)	<b>Use the following:</b>
A. On December 31, 2019, you had residential ties in more than one province or territory.	Income tax package for the province or territory where you have your most important residential ties. For example, if you usually reside in Ontario but were going to school in Alberta or Quebec, use the income tax package for Ontario.
B. You are filing a return for a person who died in 2019.	Income tax package for the province or territory where that person resided at the time of death.
C. You emigrated from Canada in 2019.	Income tax package for the province or territory where you resided on the date you left.
D. You resided outside Canada on December 31, 2019, but kept significant <b>residential ties</b> with Canada; you may be considered a <b>factual resident</b> of Canada.	Income tax package for the province or territory where you kept your residential ties. Also, get and complete Form T1248, Information About Your Residency Status – Schedule D.
E. You resided outside Canada on December 31, 2019, and are considered a <b>deemed resident</b> or <b>non-resident</b> of Canada.	Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada. However, if you earned income from employment in a province or territory, or earned income from a business with a permanent establishment in a province or territory, use the income tax package for that province or territory.

## Definitions

<b>Residential ties</b>	<p>Significant residential ties to Canada include:</p> <ul style="list-style-type: none"> <li>■ a home in Canada</li> <li>■ a spouse or common-law partner in Canada</li> <li>■ dependants in Canada</li> </ul> <p>Secondary residential ties that may be relevant include:</p> <ul style="list-style-type: none"> <li>■ personal property in Canada, such as a car or furniture</li> <li>■ social ties in Canada, such as memberships in Canadian recreational or religious organizations</li> <li>■ economic ties in Canada, such as Canadian bank accounts or credit cards</li> <li>■ a Canadian driver's licence</li> <li>■ a Canadian passport</li> <li>■ health insurance with a Canadian province or territory</li> </ul> <p>To determine an individual's residence status, all of the relevant facts in each case must be considered, including residential ties with Canada and length of time, object, intent, and continuity while living inside and outside Canada.</p> <p><b>Note</b> You are a <b>factual resident</b> of Canada for tax purposes if you keep significant residential ties in Canada while living or travelling outside the country.</p> <p>For more information, see Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status.</p>
<b>Deemed resident</b>	<p>You are a deemed resident of Canada for income tax purposes if:</p> <ul style="list-style-type: none"> <li>■ on December 31, 2019, you were living outside Canada, you are not considered to be a factual resident of Canada because you did not have significant residential ties in Canada, and you are a government employee, a member of the Canadian Forces including their overseas school staff, or working under a Canadian International Development Agency (CIDA) assistance program. This can also apply to the family members of an individual who is in one of these situations</li> <li>■ you stayed in Canada for 183 days or more in the tax year, do not have significant residential ties with Canada, and are not considered a resident of another country under the terms of a tax treaty between Canada and that country</li> </ul>
<b>Non-resident</b>	<p>You are a non-resident for tax purposes if one of the following applies to you:</p> <ul style="list-style-type: none"> <li>■ you normally live in another country and are not considered to be a factual resident of Canada</li> <li>■ you do not have significant residential ties in Canada, <b>and</b> one of the following applies to you: <ul style="list-style-type: none"> <li>■ you live outside Canada throughout the tax year</li> <li>■ you stay in Canada for less than 183 days in the tax year</li> </ul> </li> </ul>