

## Exercise 1 – High school student

- Catherine Casey was born on November 13, 2000.
- She works part-time at Best Bookstore and Mario's Pizzeria.
- Last year she earned \$300 in tips from Mario's Pizzeria. They are not included on her T4 slip.
- Catherine's T4 slips are shown below.

### To complete this return, you need:

- T1 General, Income Tax and Benefit Return
- Schedule 1, Federal Tax

If your province of residence is **Quebec**: use Exercise 1(QC) – High school student (Quebec)

Employer's name – Nom de l'employeur		Canada Revenue Agency Agence du revenu du Canada		T4 Statement of Remuneration Paid État de la rémunération payée	
BEST BOOKSTORE		Year Année	2017		
Employer's account number / Numéro de compte de l'employeur		Employment income – line 101 Revenus d'emploi – ligne 101	14	3,600	00
Social insurance number Numéro d'assurance sociale		Income tax deducted – line 437 Impôt sur le revenu retenu – ligne 437	22	150	00
Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP		Province of employment Province d'emploi	10	Employee's CPP contributions – line 308 Cotisations de l'employé au RPC – ligne 308	16
12 123 456 789		Employment code Code d'emploi	29	Employee's QPP contributions – line 308 Cotisations de l'employé au RRQ – ligne 308	17
				Employee's EI premiums – line 312 Cotisations de l'employé à l'AE – ligne 312	18
				RPP contributions – line 207 Cotisations à un RPA – ligne 207	20
				Pension adjustment – line 206 Facteur d'équivalence – ligne 206	52
				Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso	55
Employee's name and address – Nom et adresse de l'employé				Union dues – line 212 Cotisations syndicales – ligne 212	44
Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale				Charitable donations – line 349 Dons de bienfaisance – ligne 349	46
CASEY Catherine				RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB	50
123 Main Street City, Province X0X 0X0				PPIP insurable earnings Gains assurables du RPAP	56
Other information (see over)		Box – Case	Amount – Montant	Box – Case	Amount – Montant
Autres renseignements (voir au verso)		Box – Case	Amount – Montant	Box – Case	Amount – Montant

Employer's name – Nom de l'employeur

**MARIO'S PIZZERIA**



Year  
Année

Canada Revenue  
Agency

Agence du revenu  
du Canada

**2017**

**T4**

**Statement of Remuneration Paid  
État de la rémunération payée**

Employment income – line 101  
Revenus d'emploi – ligne 101

14 **2,600 00**

Income tax deducted – line 437  
Impôt sur le revenu retenu – ligne 437

22 **101 00**

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

Province of employment  
Province d'emploi

10

Employee's CPP contributions – line 308  
Cotisations de l'employé au RPC – ligne 308

16

EI insurable earnings  
Gains assurables d'AE

24

Social insurance number  
Numéro d'assurance sociale

12 **123 456 789**

Exempt – Exemption

CPP/QPP EI PPIP  
28 **X** ☐ ☐  
RPC/RRQ AE RPAP

Employment code  
Code d'emploi

29

Employee's QPP contributions – line 308  
Cotisations de l'employé au RRQ – ligne 308

17

CPP/QPP pensionable earnings  
Gains ouvrant droit à pension – RPC/RRQ

26 **0 00**

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale

**CASEY**

**Catherine**

**123 Main Street  
City, Province X0X 0X0**

Employee's EI premiums – line 312  
Cotisations de l'employé à l'AE – ligne 312

18 **48 88**

Union dues – line 212  
Cotisations syndicales – ligne 212

44

RPP contributions – line 207  
Cotisations à un RPA – ligne 207

20

Charitable donations – line 349  
Dons de bienfaisance – ligne 349

46

Pension adjustment – line 206  
Facteur d'équivalence – ligne 206

52

RPP or DPSP registration number  
N° d'agrément d'un RPA ou d'un RPDB

50

Employee's PPIP premiums – see over  
Cotisations de l'employé au RPAP – voir au verso

55

PPIP insurable earnings  
Gains assurables du RPAP

56

Other information  
(see over)

Box – Case Amount – Montant

Box – Case Amount – Montant

Box – Case Amount – Montant

Autres  
renseignements  
(voir au verso)

Box – Case Amount – Montant

Box – Case Amount – Montant

Box – Case Amount – Montant

## Exercise 2 – Post-secondary student

- Sue Brown was born on August 2, 1997.
- She is a full-time journalism student at Town University.
- Sue received a scholarship and qualifies for the scholarship exemption.
- During the summer, Sue worked at Streamers.
- Sue's information slips are shown below.

### To complete this return, you need:

- T1 General, Income Tax and Benefit Return
- Schedule 1, Federal Tax
- Schedule 11, Tuition, Education, and Textbook Amounts

**Protected B when completed / Protégé B une fois rempli**

**T4**  
**Statement of Remuneration Paid**  
**État de la rémunération payée**

Canada Revenue Agency / Agence du revenu du Canada

Year / Année: **2017**

Employer's name – Nom de l'employeur: **STREAMERS**

Employment income – line 101 / Revenus d'emploi – ligne 101: **12,300 00**

Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437: **1,995 00**

Employer's account number / Numéro de compte de l'employeur: **123 456 789**

Social insurance number / Numéro d'assurance sociale: **123 456 789**

Exempt – Exemption: **28**

Province of employment / Province d'emploi: **10**

Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308: **435 60**

Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308: **17**

Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312: **231 24**

RPP contributions – line 207 / Cotisations à un RPA – ligne 207: **20**

Pension adjustment – line 206 / Facteur d'équivalence – ligne 206: **52**

Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso: **55**

EI insurable earnings / Gains assurables d'AE: **24**

CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: **26**

Union dues – line 212 / Cotisations syndicales – ligne 212: **44**

Charitable donations – line 349 / Dons de bienfaisance – ligne 349: **46**

RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB: **50**

PPIP insurable earnings / Gains assurables du RPAP: **56**

Employee's name and address – Nom et adresse de l'employé

Last name (in capital letters) – Nom de famille (en lettres moulées): **BROWN**

First name – Prénom: **Sue**

Initial – Initiale:

Address: **123 Main Street**  
**City, Province X0X 0X0**

Other information (see over) / Autres renseignements (voir au verso)

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

Payer's name – Nom du payeur <b>Town University</b>		 Canada Revenue Agency    Agence du revenu du Canada Year / Année: <b>2017</b>	<b>T4A</b> Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources
061 Payer's account number / Numéro de compte du payeur	Pension or superannuation – line 115 Prestations de retraite ou autres pensions – ligne 115		
Social insurance number / Numéro d'assurance sociale <b>012 123 456 789</b>	Recipient's account number / Numéro de compte du bénéficiaire <b>013</b>	016	Income tax deducted – line 437 Impôt sur le revenu retenu – ligne 437 <b>022</b>
Recipient's name and address – Nom et adresse du bénéficiaire Last name (print) – Nom de famille (en lettres moulées): <b>Brown</b> First name – Prénom: <b>Sue</b> Initials – Initiales:  <b>123 Main Street</b> <b>City, Province X0X 0X0</b>		Lump-sum payments – line 130 Paiements forfaitaires – ligne 130 <b>018</b>	Self-employed commissions / Commissions d'un travail indépendant <b>020</b>
Box – Case    Amount – Montant <b>105 3,500.00</b>		Annuities / Rentes <b>024</b>	Fees for services / Honoraires ou autres sommes pour services rendus <b>048</b>
Box – Case    Amount – Montant Box – Case    Amount – Montant Box – Case    Amount – Montant Box – Case    Amount – Montant		Other information (see page 2) Autres renseignements (voir à la page 2) Box – Case    Amount – Montant Box – Case    Amount – Montant Box – Case    Amount – Montant Box – Case    Amount – Montant	

T4A (17) Protected B when completed / Protégé B une fois rempli

 Agence du revenu du Canada    Canada Revenue Agency	<b>Tuition and Enrolment Certificate</b>	<b>Protected B</b> when completed For designated individual <b>2</b>																																						
<ul style="list-style-type: none"> <li>Issue this certificate to a student who was enrolled during the calendar year in a qualifying educational program or a specified educational program at a post-secondary institution, such as a college or university, or at an institution certified by Employment and Social Development Canada (ESDC).</li> <li>Tuition fees paid in respect of the calendar year to any one institution have to be more than \$100. Fees paid to an institution certified by ESDC have to be for courses taken to get or improve skills in an occupation, and the student has to be 16 years of age or older before the end of the year.</li> <li>Students calculate their provincial or territorial education amounts (if applicable) based on the number of months indicated in Box B or C below</li> </ul>																																								
Name of program or course <b>Journalism</b>	Student number <b>12-345</b>																																							
Name and address of student  <b>Brown, Sue</b> <b>123 Main Street</b> <b>City, Province X0X 0X0</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4" style="text-align: center;">Session periods, part-time and full-time</th> <th rowspan="3" style="text-align: center;">A Eligible tuition fees, part-time and full-time sessions</th> <th colspan="2" style="text-align: center;">Number of months for:</th> </tr> <tr> <th colspan="2" style="text-align: center;">From</th> <th colspan="2" style="text-align: center;">To</th> <th rowspan="2" style="text-align: center;">B Part-time</th> <th rowspan="2" style="text-align: center;">C Full-time</th> </tr> <tr> <th style="text-align: center;">Y</th> <th style="text-align: center;">M</th> <th style="text-align: center;">Y</th> <th style="text-align: center;">M</th> </tr> <tr> <td style="text-align: center;">2017</td> <td style="text-align: center;">01</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">04</td> <td style="text-align: right;">3,350.00</td> <td></td> <td style="text-align: center;">4</td> </tr> <tr> <td style="text-align: center;">2017</td> <td style="text-align: center;">09</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">12</td> <td style="text-align: right;">3,350.00</td> <td></td> <td style="text-align: center;">4</td> </tr> <tr> <td colspan="4" style="text-align: center;"><b>Totals</b></td> <td style="text-align: right;"><b>6,700.00</b></td> <td></td> <td style="text-align: center;"><b>8</b></td> </tr> </table>		Session periods, part-time and full-time				A Eligible tuition fees, part-time and full-time sessions	Number of months for:		From		To		B Part-time	C Full-time	Y	M	Y	M	2017	01	2017	04	3,350.00		4	2017	09	2017	12	3,350.00		4	<b>Totals</b>				<b>6,700.00</b>		<b>8</b>
Session periods, part-time and full-time				A Eligible tuition fees, part-time and full-time sessions	Number of months for:																																			
From		To			B Part-time	C Full-time																																		
Y	M	Y	M																																					
2017	01	2017	04	3,350.00		4																																		
2017	09	2017	12	3,350.00		4																																		
<b>Totals</b>				<b>6,700.00</b>		<b>8</b>																																		
Name and address of educational institution <b>Town University</b>																																								
<b>Information for students:</b> See the back of slip 1. If you want to transfer all or part of your tuition amount, complete the back of slip 2. T2202A E (17)																																								

## Exercise 3 – Employed individual with spouse

- Trevor Nowen was born August 2, 1991.
- He is married to Ivana (SIN 987 654 321).
- Last year Trevor started to work at GracoDesigns.
- He earned \$22 interest from his bank account. He did not receive a T5 information slip.
- Ivana earned \$4,000 from consulting work but she did not have any business expenses.
- Throughout the year, Trevor contributed \$1,180 to a registered retirement savings plan (RRSP). He has a \$15,000 RRSP deduction limit.
- Trevor's information slips are shown below.

### To complete this return, you need:

- T1 General, Income Tax and Benefit Return
- Schedule 1, Federal Tax
- Schedule 4, Statement of Investment Income
- Schedule 5, Amounts for Spouse or Common-Law Partner and Dependents

**T4**  
**Statement of Remuneration Paid**  
**État de la rémunération payée**

Employer's name – Nom de l'employeur  
**GRACODESIGNS**

Canada Revenue Agency / Agence du revenu du Canada  
Year / Année: **2017**

Employment income – line 101 / Revenus d'emploi – ligne 101: **14 28,000 00**

Income tax deducted – line 437 / Impôt sur le revenu retenu – ligne 437: **22 3,700 00**

Employer's account number / Numéro de compte de l'employeur: **54**

Social insurance number / Numéro d'assurance sociale: **12 123 456 789**

Exempt – Exemption  
CPP/QPP EI PPIP  
RPC/RRQ AE RPAP

Province of employment / Province d'emploi: **10**

Employee's CPP contributions – line 308 / Cotisations de l'employé au RPC – ligne 308: **16 1,212 75**

Employee's QPP contributions – line 308 / Cotisations de l'employé au RRQ – ligne 308: **17**

Employee's EI premiums – line 312 / Cotisations de l'employé à l'AE – ligne 312: **18 526 40**

RPP contributions – line 207 / Cotisations à un RPA – ligne 207: **20**

Pension adjustment – line 206 / Facteur d'équivalence – ligne 206: **52**

Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso: **55**

EI insurable earnings / Gains assurables d'AE: **24**

CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: **26 28,000 00**

Union dues – line 212 / Cotisations syndicales – ligne 212: **44**

Charitable donations – line 349 / Dons de bienfaisance – ligne 349: **46**

RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB: **50**

PPIP insurable earnings / Gains assurables du RPAP: **56**

Employee's name and address – Nom et adresse de l'employé  
Last name (in capital letters) – Nom de famille (en lettres moulées): **NOWEN**  
First name – Prénom: **TREVOR**  
Initial – Initiale:  
**123 Main Street**  
**City, Province X0X 0X0**

Other information (see over) / Autres renseignements (voir au verso):

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

## Exercise 4 – Single-parent

- Karen Partridge was born on May 15, 1983.
- She is a single mother to Annie, who was born on June 4, 2014.
- Karen worked at Aquantic for part of the year.
- She received social assistance payments while she was unemployed.
- During the year, Karen paid \$5,600 to Beacon Nursery for Annie's child care.
- Karen's information slips and Form T778, Child Care Expenses Deduction for 2017 (Parts A and B), are shown below.

### To complete this return, you need:

- T1 General, Income Tax and Benefit Return
- Schedule 1, Federal Tax
- Schedule 5, Amounts for Spouse or Common-Law Partner and Dependants

T4 (13) Protected B when completed / Protégé B une fois rempli

<p>Employer's name – Nom de l'employeur</p> <p style="text-align: center; font-size: 1.2em;"><b>AQUANTIC</b></p>		 Canada Revenue Agency Agence du revenu du Canada		Year Année <b>2017</b>		<h3 style="margin: 0;">T4</h3> <p style="margin: 0;">Statement of Remuneration Paid État de la rémunération payée</p>	
<p>54 Employer's account number / Numéro de compte de l'employeur</p>		<p>14 Employment income – line 101 Revenus d'emploi – ligne 101</p> <p style="text-align: right; font-size: 1.2em;"><b>34,790 00</b></p>		<p>22 Income tax deducted – line 437 Impôt sur le revenu retenu – ligne 437</p> <p style="text-align: right; font-size: 1.2em;"><b>5,250 00</b></p>			
<p>12 Social insurance number Numéro d'assurance sociale</p> <p style="text-align: center; font-size: 1.2em;"><b>123 456 789</b></p>		<p>10 Province of employment Province d'emploi</p>		<p>16 Employee's CPP contributions – line 308 Cotisations de l'employé au RPC – ligne 308</p> <p style="text-align: right; font-size: 1.2em;"><b>1,548 85</b></p>		<p>24 EI insurable earnings Gains assurables d'AE</p>	
<p>28 Exempt – Exemption CPP/QPP EI PPIP RPC/RRQ AE RPAP</p>		<p>29 Employment code Code d'emploi</p>		<p>17 Employee's QPP contributions – line 308 Cotisations de l'employé au RRQ – ligne 308</p>		<p>26 CPP/QPP pensionable earnings Gains ouvrant droit à pension – RPC/RRQ</p> <p style="text-align: right; font-size: 1.2em;"><b>34,790 00</b></p>	
<p>Employee's name and address – Nom et adresse de l'employé</p> <p style="font-size: 0.8em;">Last name (in capital letters) – Nom de famille (en lettres moulées) First name – Prénom Initial – Initiale</p> <p style="text-align: center; font-size: 1.2em;"><b>PARTRIDGE KAREN</b></p> <p style="text-align: center; font-size: 1.2em;"><b>123 Main Street City, Province X0X 0X0</b></p>		<p>18 Employee's EI premiums – line 312 Cotisations de l'employé à l'AE – ligne 312</p> <p style="text-align: right; font-size: 1.2em;"><b>654 05</b></p>		<p>44 Union dues – line 212 Cotisations syndicales – ligne 212</p> <p style="text-align: right; font-size: 1.2em;"><b>165 00</b></p>			
		<p>20 RPP contributions – line 207 Cotisations à un RPA – ligne 207</p> <p style="text-align: right; font-size: 1.2em;"><b>782 50</b></p>		<p>46 Charitable donations – line 349 Dons de bienfaisance – ligne 349</p>			
		<p>52 Pension adjustment – line 206 Facteur d'équivalence – ligne 206</p> <p style="text-align: right; font-size: 1.2em;"><b>1,565 00</b></p>		<p>50 RPP or DPSP registration number N° d'agrément d'un RPA ou d'un RPDB</p>			
		<p>55 Employee's PPIP premiums – see over Cotisations de l'employé au RPAP – voir au verso</p>		<p>56 PPIP insurable earnings Gains assurables du RPAP</p>			
<p>Other information (see over)</p>		<p>Box – Case Amount – Montant</p>		<p>Box – Case Amount – Montant</p>		<p>Box – Case Amount – Montant</p>	
<p>Autres renseignements (voir au verso)</p>		<p>Box – Case Amount – Montant</p>		<p>Box – Case Amount – Montant</p>		<p>Box – Case Amount – Montant</p>	



Canada Revenue  
Agency

Agence du revenu  
du Canada

## T5007

Statement of Benefits  
État des prestations

**Protected B / Protégé B**  
when completed / une fois rempli

Year <b>2017</b> Année	10 Workers' compensation benefits Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements <b>1,400.00</b> Prestations d'assistance sociale ou supplément provincial ou territorial	12 Social insurance number <b>123 456 789</b> Numéro d'assurance sociale	13 Report code Code de genre de feuillet
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Recipient's name and address – Nom et adresse du bénéficiaire

Last name (print)

Nom de famille (en lettres moulées)

First name

Prénom

Initials

Initiales

Payer's name and address

Nom et adresse du payeur

**Karen Partridge**  
**123 Main Street**  
**City, Province X0X 0X0**

See the privacy notice on your return.

Consultez l'avis de confidentialité dans votre déclaration.

T5007 (17)

## Official receipt for child care expenses

**Amount:** \$5,600.00

**Paid by:** Karen Partridge

**Description:** Child care for Annie Partridge

**Period of service:** January 1 to December 31, 2017

**Paid to:** Beacon Nursery  
1263 John Street  
City, Province, X0X0X0  
555-555-5555



## Child Care Expenses Deduction for 2017

Before you fill out this form, read the attached information sheet.

### Part A – Total child care expenses

First and last name and date of birth of all your eligible children, even if you did not pay child care expenses for all of them.

	Year			Month			Day		

First name of each eligible child for whom payments were made	Child care expenses paid (read note below)	Name of the child care organization or name and social insurance number of the individual who received the payments	Number of weeks for boarding schools or overnight camps
	+		
	+		
	+		
	+		
<b>Total</b>	<b>6795</b>		

- \$200 per week for a child included on line 1 in Part B;
- \$275 per week for a child included on line 2; and
- \$125 per week for a child included on line 3.

Enter the amount of expenses included above that were incurred in 2017 for a child who was 6 or younger at the end of the year.

**6794**

### Part B – Basic limit for child care expenses

Number of eligible children <b>born in 2011 or later</b> , for whom the disability amount cannot be claimed		× \$8,000 =		1
Number of eligible children <b>born in 2017 or earlier</b> , for whom the disability amount can be claimed *		× \$11,000 =	<b>6796</b> +	2

Add lines 1, 2, and 3. = 4

Enter the amount from line 6795 in Part A. 5

Enter your **earned income**. **34,790.00** ×  $\frac{2}{3}$  = 6

Enter the amount from line 4, 5, or 6, whichever is **least**. 7

If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank.

Enter the amount that the **other person** with the higher net income deducted on line 214 of his or her 2017 return. 8

Line 7 minus line 8. If you attended school in 2017 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 214 of your return. **Allowable deduction** 9

\* Attach Form T2201, *Disability Tax Credit Certificate*. If this form has already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed the form and the tax year for which it was filed.