



# Income Tax and Benefit Return

Complete all the sections that apply to you in order to benefit from amounts to which you are entitled.

BC **8**

## Identification

**Attach your personal label here. Correct any wrong information.  
If you are not attaching a label, print your name and address below.**

First name and initial

Last name

Mailing address: Apt No – Street No Street name

PO Box

RR

City

Prov./Terr.

Postal code

## Information about you

Enter your social insurance number (SIN)

if it is not on the label, or if  
you are not attaching a label:

Year Month Day

Enter your date of birth:

Your language of correspondence:

English

Français

Votre langue de correspondance :

**Tick the box that applies to your marital status on December 31, 2010:  
(see the "Marital status" section in the guide)**

- 1 ☐ Married 2 ☐ Living common-law 3 ☐ Widowed  
4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

## Information about your spouse or common-law partner (if you ticked box 1 or 2 above) (see the guide for more information)

Enter his or her SIN if it is not on the label, or if you  
are not attaching a label:

Enter his or her first name:

Enter his or her net income for 2010  
to claim certain credits:

Enter the amount of Universal Child Care Benefit included  
on line 117 of his or her return:

Enter the amount of Universal Child Care Benefit repayment  
included on line 213 of his or her return:

Tick this box if he or she was self-employed in 2010:

1 ☐

## Information about your residence

Enter your province or territory of  
residence on **December 31, 2010**:

Enter the province or territory where you **currently** reside if  
it is not the same as that shown  
above for your mailing address:

If you were self-employed in 2010,  
enter the province or territory of  
self-employment:

If you **became** or **ceased** to be a **resident of Canada in 2010**, give the date of:

entry Month Day

or

departure Month Day

## Person deceased in 2010

If this **return** is for a **deceased  
person**, enter the date of death:

Year Month Day

**Do not use this area**



**Elections Canada** (see the Elections Canada page in the tax guide for details or visit [www.elections.ca](http://www.elections.ca))

A) Are you a Canadian citizen? ..... Yes ☐ 1 No ☐ 2

Answer the following question **only if you are a Canadian citizen**.

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?..... Yes ☐ 1 No ☐ 2

Your authorization is valid until you file your next return. Your information will only be used for purposes permitted under the *Canada Elections Act* which includes sharing the information with provincial/territorial election agencies, Members of Parliament and registered political parties, as well as candidates at election time.

## Goods and services tax/harmonized sales tax (GST/HST) credit application

See the guide for details.

Are you applying for the GST/HST credit (including any related provincial credit)?..... Yes ☐ 1 No ☐ 2

**Do not use  
this area**

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**171**

The guide contains valuable information to help you complete your return.

When you come to a line on the return that applies to you, look up the line number in the guide for more information.

**Please answer the following question:**

Did you own or hold foreign property at any time in 2010 with a total cost of more than CAN\$100,000? (see the "Foreign income" section in the guide for details) ..... **266** Yes ☐ 1 No ☐ 2

If **yes**, attach a completed Form T1135.

If you had dealings with a non-resident trust or corporation in 2010, see the "Foreign income" section in the guide.

**As a Canadian resident, you have to report your income from all sources both inside and outside Canada.**

## Total income

Employment income (box 14 on all T4 slips)	101		
Commissions included on line 101 (box 42 on all T4 slips)	102		
Other employment income	104 +		
Old Age Security pension (box 18 on the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 on the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 on the T4A(P) slip)	152		
Other pensions or superannuation	115 +		
Elected split-pension amount (see the guide and <b>attach</b> Form T1032)	116 +		
Universal Child Care Benefit (UCCB) (see the guide)	117 +		
UCCB amount designated to a dependant	185		
Employment Insurance and other benefits (box 14 on the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see the guide and <b>attach</b> Schedule 4)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income ( <b>attach</b> Schedule 4)	121 +		
Net partnership income: limited or non-active partners only ( <b>attach</b> Schedule 4)	122 +		
Registered disability savings plan income (see the guide)	125 +		
Rental income Gross 160	Net 126 +		
Taxable capital gains ( <b>attach</b> Schedule 3)	127 +		
Support payments received Total 156	Taxable amount 128 +		
RRSP income (from all T4RSP slips)	129 +		
Other income Specify:	130 +		
Self-employment income (see lines 135 to 143 in the guide)			
Business income Gross 162	Net 135 +		
Professional income Gross 164	Net 137 +		
Commission income Gross 166	Net 139 +		
Farming income Gross 168	Net 141 +		
Fishing income Gross 170	Net 143 +		
Workers' compensation benefits (box 10 on the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 on the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146 (see line 250 in the guide).	=	▶ 147 +	
Add lines 101, 104 to 143, and 147.	This is your <b>total income</b> .	150 =	



**Attach your Schedule 1 (federal tax) and Form 428 (provincial or territorial tax) here. Also attach here any other schedules, information slips, forms, receipts, and documents that you need to include with your return.**

**3**

## Net income

Enter your **total income** from line 150.

150

Pension adjustment

(box 52 on all T4 slips and box 034 on all T4A slips)

206

Registered pension plan deduction (box 20 on all T4 slips and box 032 on all T4A slips) 207

RRSP deduction (see Schedule 7, and **attach** receipts) 208 +

Saskatchewan Pension Plan deduction (maximum \$600) 209 +

Deduction for elected split-pension amount (see the guide, and **attach** Form T1032) 210 +

Annual union, professional, or like dues (box 44 on all T4 slips, and receipts) 212 +

Universal Child Care Benefit repayment (box 12 on all RC62 slips) 213 +

Child care expenses (**attach** Form T778) 214 +

Disability supports deduction 215 +

Business investment loss Gross 228  Allowable deduction 217 +

Moving expenses 219 +

Support payments made Total 230  Allowable deduction 220 +

Carrying charges and interest expenses (**attach** Schedule 4) 221 +

Deduction for CPP or QPP contributions on self-employment and other earnings (**attach** Schedule 8) 222 +

Exploration and development expenses (**attach** Form T1229) 224 +

Other employment expenses 229 +

Clergy residence deduction 231 +

Other deductions Specify: 232 +

Add lines 207 to 224, 229, 231, and 232. 233 =

Line 150 minus line 233 (if negative, enter "0"). This is your **net income before adjustments**. 234 =

Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide).

Use the federal worksheet to calculate your repayment.

235 -

Line 234 minus line 235 (if negative, enter "0").

If you have a spouse or common-law partner, see line 236 in the guide.

This is your **net income**. 236 =

## Taxable income

Canadian Forces personnel and police deduction (box 43 on all T4 slips) 244

Employee home relocation loan deduction (box 37 on all T4 slips) 248 +

Security options deductions 249 +

Other payments deduction (if you reported income on line 147, see line 250 in the guide) 250 +

Limited partnership losses of other years 251 +

Non-capital losses of other years 252 +

Net capital losses of other years 253 +

Capital gains deduction 254 +

Northern residents deductions (**attach** Form T2222) 255 +

Additional deductions Specify: 256 +

Add lines 244 to 256. 257 =

Line 236 minus line 257 (if negative, enter "0").

This is your **taxable income**. 260 =

**Use your taxable income to calculate your federal tax on Schedule 1 and your provincial or territorial tax on Form 428.**

## Refund or balance owing

Net federal tax: enter the amount from line 55 of Schedule 1 ( <b>attach</b> Schedule 1, even if the result is "0")	420		
CPP contributions payable on self-employment and other earnings ( <b>attach</b> Schedule 8)	421 +		
Employment Insurance premiums payable on self-employment and other eligible earnings ( <b>attach</b> Schedule 13)	430 +		
Social benefits repayment (enter the amount from line 235)	422 +		
<b>Provincial or territorial tax</b> ( <b>attach</b> Form 428, even if the result is "0")	428 +		
Add lines 420, 421, 430, 422, and 428.	This is your <b>total payable</b> . 435 =		

Total income tax deducted (see the guide)	437			•
Refundable Quebec abatement	440 +			•
CPP overpayment (enter your excess contributions)	448 +			•
Employment Insurance overpayment (enter your excess contributions)	450 +			•
Refundable medical expense supplement (use federal worksheet)	452 +			•
Working Income Tax Benefit (WITB) ( <b>attach</b> Schedule 6)	453 +			•
Refund of investment tax credit ( <b>attach</b> Form T2038(IND))	454 +			•
Part XII.2 trust tax credit (box 38 on all T3 slips)	456 +			•
Employee and partner GST/HST rebate ( <b>attach</b> Form GST370)	457 +			•
Tax <b>paid</b> by instalments	476 +			•
<b>Provincial or territorial credits</b> ( <b>attach</b> Form 479 if it applies)	479 +			•
Add lines 437 to 479.	These are your <b>total credits</b> . 482 =			▶

Line 435 minus line 482

This is your **refund or balance owing**.If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Refund 484

Generally, we do not charge or refund a difference of \$2 or less.

Balance owing (see line 485 in the guide) 485

Amount enclosed 486

Attach to page 1 a **cheque** or **money order** payable to the Receiver General, or make your payment online (go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment)). Your payment is due no later than April 30, 2011.



### Direct deposit – Start or change (see line 484 in the guide)

**You do not have to complete this area every year.** Do not complete it this year if your direct deposit information has not changed. **Income tax refund, GST/HST credit, WITB advance payments, and any other deemed overpayment of tax** – To start direct deposit or to change account information, complete lines 460, 461, and 462 below.

**Notes:** To deposit your **CCTB** payments (including certain related provincial or territorial payments) into the **same** account, also tick box 463. To deposit your **UCCB** payments into the **same** account, also tick box 491.

Branch number	Institution number	Account number	CCTB	UCCB
460	461	462	463 <input type="checkbox"/>	491 <input type="checkbox"/>
(5 digits)	(3 digits)	(maximum 12 digits)		

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

Sign here

It is a serious offence to make a false return.

Telephone – – Date

**490 For professional tax preparers only**

Name:

Address:

Telephone: – –

**Do not use this area**

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