

# Income Tax and Benefit Return

## Step 1 – Identification and other information

BC 8

### Identification

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

### Email address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address:

### Information about your residence

Enter your province or territory of residence on **December 31, 2018**:

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

If you were self-employed in 2018, enter the province or territory where your business had a permanent establishment:

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2018**, enter the date of:

entry

or

departure

### Information about you

Enter your social insurance number (SIN):

Enter your date of birth:

Year     Month   Day

Your language of correspondence:

English  Français

Votre langue de correspondance :

### Is this return for a deceased person?

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

Year     Month   Day

### Marital status

Tick the box that applies to your marital status on December 31, 2018:

- 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)

Enter their SIN:

Enter their first name:

Enter their net income for 2018 to claim certain credits:

Enter the amount of universal child care benefit (UCCB) from line 117 of their return:

Enter the amount of UCCB repayment from line 213 of their return:

Tick this box if they were self-employed in 2018:

1

Do not use this area

### Residency information for tax administration agreements

Did you reside on **Nisga'a Lands** on December 31, 2018? ..... Yes  1 No  2

If **yes**, are you a citizen of the **Nisga'a Nation**? ..... Yes  1 No  2



### Elections Canada (For more information, see "Elections Canada" under Step 1, in the guide.)

A) Do you have Canadian citizenship? ..... Yes  1 No  2  
If yes, go to question B. If no, skip question B.

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 tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.

Do not use this area

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

### Please 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 2018, was more than CAN\$100,000? . . . . . **266** Yes  1 No  2

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

## Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)		<b>101</b>		
Commissions included on line 101 (box 42 of all T4 slips)	<b>102</b>			
Wage loss replacement contributions (See line 101 in the guide.)	<b>103</b>			
Other employment income		<b>104 +</b>		
Old age security pension (box 18 of the T4A(OAS) slip)		<b>113 +</b>		
CPP or QPP benefits (box 20 of the T4A(P) slip)		<b>114 +</b>		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	<b>152</b>			
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)		<b>115 +</b>		
Elected split-pension amount (Get and complete Form T1032.)		<b>116 +</b>		
Universal child care benefit (UCCB) (See the RC62 slip.)		<b>117 +</b>		
UCCB amount designated to a dependant	<b>185</b>			
Employment insurance and other benefits (box 14 of the T4E slip)		<b>119 +</b>		
Taxable amount of dividends (eligible <b>and</b> other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)		<b>120 +</b>		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	<b>180</b>			
Interest and other investment income (Complete the Worksheet for the return.)		<b>121 +</b>		
Net partnership income: limited or non-active partners only		<b>122 +</b>		
Registered disability savings plan income (box 131 of the T4A slip)		<b>125 +</b>		
Rental income	Gross <b>160</b>		Net <b>126 +</b>	
Taxable capital gains (Complete Schedule 3.)			<b>127 +</b>	
Support payments received	Total <b>156</b>		Taxable amount <b>128 +</b>	
RRSP income (from all T4RSP slips)			<b>129 +</b>	
Other income	Specify:		<b>130 +</b>	
Self-employment income				
Business income	Gross <b>162</b>		Net <b>135 +</b>	
Professional income	Gross <b>164</b>		Net <b>137 +</b>	
Commission income	Gross <b>166</b>		Net <b>139 +</b>	
Farming income	Gross <b>168</b>		Net <b>141 +</b>	
Fishing income	Gross <b>170</b>		Net <b>143 +</b>	
Workers' compensation benefits (box 10 of the T5007 slip)	<b>144</b>			
Social assistance payments	<b>145 +</b>			
Net federal supplements (box 21 of the T4A(OAS) slip)	<b>146 +</b>			
Add lines 144, 145, and 146. (See line 250 on this return.)	=		<b>147 +</b>	
Add lines 101, 104 to 143, and 147.			This is your <b>total income.</b> <b>150 =</b>	

**Attach only the documents** (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.

### Step 3 – Net income

Enter your <b>total income</b> from line 150.		150		
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206			
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207			
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and <b>attach</b> receipts.)	208	+		
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	205			
Deduction for elected split-pension amount (Get and complete Form T1032.)	210	+		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212	+		
Universal child care benefit repayment (box 12 of all RC62 slips)	213	+		
Child care expenses (Get and complete Form T778.)	214	+		
Disability supports deduction (Get and complete Form T929.)	215	+		
Business investment loss	Gross 228		Allowable deduction	217
Moving expenses (Get and complete Form T1-M.)	219	+		
Support payments made	Total 230		Allowable deduction	220
Carrying charges and interest expenses (Complete the Worksheet for the return.)	221	+		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	222	+		
Exploration and development expenses (Get and complete Form T1229.)	224	+		
Other employment expenses	229	+		
Clergy residence deduction (Get and complete Form T1223.)	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 <b>net income before adjustments.</b>		234	=
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)			235	-
Line 234 minus line 235 (if negative, enter "0")	This is your <b>net income.</b>		236	=

### Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244			
Security options deductions	249	+		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, 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 (Get and complete Form T657.)	254	+		
Northern residents deductions (Get and complete 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 <b>taxable income.</b>		260	=

**Step 5 – Federal tax** Complete Schedule 1 to calculate your federal tax.

**Step 6 – Provincial or territorial tax** Complete Form 428 to calculate your provincial tax.

## Step 7 – Refund or balance owing

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)	420	
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	421 +	
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)	430 +	
Social benefits repayment (amount from line 235)	422 +	
<b>Provincial or territorial tax</b> (Attach Form 428, even if the result is "0".)	428 +	
Add lines 420, 421, 430, 422, and 428.	<b>This is your total payable. 435 =</b>	

Total income tax deducted (amounts from all Canadian slips)	437	
Refundable Quebec abatement (See line 440 in the guide.)	440 +	
CPP overpayment (See line 308 in the guide.)	448 +	
Employment insurance overpayment (See line 312 in the guide.)	450 +	
Refundable medical expense supplement (Complete the Worksheet for the return.)	452 +	
Working income tax benefit (WITB) (Complete Schedule 6.)	453 +	
Refund of investment tax credit (Get and complete Form T2038(IND).)	454 +	
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456 +	
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457 +	
Eligible educator school supply tax credit		
Supplies expenses (maximum \$1,000) 468 × 15% =	469 +	
Tax paid by instalments	476 +	
<b>Provincial or territorial credits</b> (Complete Form 479, if it applies.)	479 +	
Add lines 437 to 457, and 469 to 479.	<b>These are your total credits. 482 =</b>	

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**

**Balance owing 485**

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

For more information on how to make your payment, see line 485 in the guide or go to [canada.ca/payments](http://canada.ca/payments). Your payment is due no later than April 30, 2019.

### Direct deposit – Enrol or update

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460**   
(5 digits)

Institution number **461**   
(3 digits)

Account number **462**   
(maximum 12 digits)

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

**490** Was a fee charged?    Yes  1    No  2

**489** EFILE number (if applicable):

Name of tax professional: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, audit, compliance, and collection activities. It may be shared or verified with 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 the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's 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).

<b>Do not use this area</b>	<b>487</b> <input style="width: 30px;" type="text"/>	<b>488</b> <input style="width: 30px;" type="text"/>	<input style="width: 100%;" type="text"/>	<b>486</b> <input style="width: 30px;" type="text"/>
	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 30px;" type="text"/>