INTRODUCTION
STEPS TO FILE TAXES

1. Determine your Residency Status for Tax purposes
2. Gather your documents:
   • T-slips, receipts, SIN, and Notice of Assessment (if applicable)
3. File your Tax Return using a software
4. Submit form RC151 by mail, if filing for the first time
5. Read any letters received by CRA
6. Register for the MyCRA account

CANADA’S TAX SYSTEM

• Based on residency not on citizenship.

• Self-assessment system
  • You are responsible for reporting your income and paying the correct amount of income tax

canada.ca/taxes-newcomers
RESIDENT OF CANADA

• Am I a resident of Canada for tax and credit purposes?
  • You are considered to be a resident of Canada for tax and credit purposes when you establish residential ties in Canada.
  • It is NOT related to your immigration status
  • You usually establish these ties on the date you arrive in Canada.

Canada.ca/taxes-newcomers

DETERMINING RESIDENCY STATUS

• Significant Residential Ties include:
  • A home in Canada (own or rent)
  • Your spouse and/or dependents are in Canada with you
  • You applied for PR and provincial health coverage

• Secondary residential ties that may be relevant include:
  • You have personal property in Canada (car, furniture, clothing, etc.)
  • You have social ties with Canada (memberships to clubs, recreational or religious organizations, etc.)
  • You have economic ties with Canada (employment, Canadian bank account, credit cards, etc.)
  • Driver’s license in Canada

Canada.ca/taxes-newcomers
DETERMINING RESIDENCY STATUS

- Are you considered a resident for tax purposes in your home country?
- Is there a Tax Treaty between Canada and your home country?
- Do you normally go back to your home country during your scheduled breaks?

Many international students who study or carry-on research in Canada do establish significant residential ties with Canada.

Someone who applies for and obtains landed immigrant (PR) status and provincial health coverage, these ties will usually constitute significant residential ties with Canada.

- Income Tax Folio S5-F1-C1, Section 1.25

If you were a resident of Canada in a previous year, and you are now a non-resident, you will be considered a resident of Canada for income tax purposes when you move back to Canada and re-establish your residential ties.
RESIDENCY STATUS

- **Resident**
  - You have established **significant residential ties** with Canada.

- **Non-Resident**
  - You stayed in Canada for **less than 183 days** during the year and
  - You **did not establish significant residential ties** with Canada.

- **Deemed Resident**
  - You stayed in Canada for **183 days or more** in a calendar year
  - You **did not establish significant residential ties** with Canada and
  - You are **not considered a resident of your home country under a tax treaty**.

- **Deemed Non-Resident**
  - You **established significant residential ties with Canada** and
  - **under a tax treaty** you are considered a resident of another country with which Canada has a tax treaty. Similar rules apply as non-residents.

WHERE CAN I GET MORE INFO?

- **Publication T4055**, Newcomers to Canada

- **Income Tax Folio S5-F1-C1**, Determining an Individual’s Residence Status

- **CRA Web site**:
  - [canada.ca/taxes-international-students](http://canada.ca/taxes-international-students)
  - [canada.ca/taxes-newcomers](http://canada.ca/taxes-newcomers)

https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html
STILL NOT SURE…

- If you are still not sure what your residency status is for tax purposes, fill out Form NR74, Determination of Residency Status (Entering Canada)
- Mail or fax the form to the address listed at the top of the form

https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html

WHO HAS TO FILE A TAX RETURN?

- You owe/have to pay taxes
- You want to claim a refund
- Canada Revenue Agency asked you to file a tax return
- You disposed of capital property (sold a principal residence)
- Others (see CRA for complete list)

https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/you-have-file-a-return.html
WHO SHOULD FILE A TAX RETURN?

• You want to claim any of the following:
  • You want to transfer unused tuition fees or carry forward unused tuition, education, and textbook amounts to a future year
  • GST/HST tax credit (4 times a year)
  • Ontario Trillium Benefit (monthly)
  • Canada Workers Benefit
  • Canada Child Benefit (CCB) payments if you have children
  • Disability Tax Credit (for yourself or your children)

[Link: canada.ca/child-family-benefits-calculator]

TAXES ARE DUE:

APRIL 30*

MAY 1, 2023 SINCE APRIL 30 IS A SUNDAY
GENERAL INFORMATION

• In Canada you file your Federal and Provincial taxes at the same time

• You file taxes for the province where you resided as of December 31, 2022
  • If you have ties in more than one province, file for the province where you would normally reside if you weren’t a student

• If you have a spouse/common-law partner, each person files their own tax return
  • Some credits can only be claimed by one of you
WHAT ARE THE TAX RATES?

<table>
<thead>
<tr>
<th>Canadian federal tax bracket</th>
<th>Canadian federal tax rate</th>
<th>Ontario tax bracket</th>
<th>Ontario tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>$50,197 or less</td>
<td>15.00%</td>
<td>first $46,226</td>
<td>5.05%</td>
</tr>
<tr>
<td>$50,197 - $100,392</td>
<td>20.50%</td>
<td>$46,227 up to $92,454</td>
<td>9.15%</td>
</tr>
<tr>
<td>$100,392 - $155,625</td>
<td>26.00%</td>
<td>$92,455 up to $150,000</td>
<td>11.16%</td>
</tr>
<tr>
<td>$155,625 - $221,708</td>
<td>29.00%</td>
<td>$150,001 up to $220,000</td>
<td>12.16%</td>
</tr>
<tr>
<td>More than $221,708</td>
<td>33.00%</td>
<td>More than $220,001</td>
<td>13.16%</td>
</tr>
</tbody>
</table>

TO SUMMARIZE

- Total Income
- Deductions
- Net and Taxable Income
- Federal and Provincial Non-Refundable Credits
- Tax Payable
- Refundable Tax Credits
- Refund or Amount Owing
INCOME TO REPORT

- All your world income earned (regardless of what country the income came from) from the date you became a resident of Canada for tax purposes
  - Employment income (T4)
  - Scholarships, bursaries, fellowships, research grants, etc. (T4A)
  - Investment income (including cryptocurrencies) (T3, T5, etc.)
  - COVID-19 benefits (CERB, CRB, CRSB, etc.) (T4A, T4E)
  - Universal Child Care Benefit (RC62)
  - And other types of income (tips, cash payments, employment insurance, parental leave, etc.)

- Your World Income is taxable from your date of entry. Report it in Canadian dollars.
  - Exchange rates: https://www.bankofcanada.ca/rates/exchange/
  - Note: Loans and money sent by family do not get reported on your tax return


DEDUCTIONS

Deductions help reduce your taxable income

- You may be entitled to some deductions:
  - Moving expenses*
  - Child Care expenses
  - Union Dues
  - Employment expenses*
  - Other expenses

MOVING EXPENSES

- An international student can deduct international moving expenses only if they are:
  - Attending post-secondary courses in Canada as a full-time student and;
  - Receiving taxable award income (e.g., research grant) after the move.
    - You cannot deduct moving expenses against non-taxable scholarship, fellowship, and bursary income.
- If you move for school or work, you can claim moving expenses within Canada (40 kms) against taxable income at your new location.
- Unused amounts can be carried forward 1 year
- See Form T1-M for more information


CHILD CARE EXPENSES

- You or your spouse/common-law partner paid someone else to look after your child so that you could work, go to school or conduct research
  - Includes day care, caregivers providing child care services, before/after-school care, camps, etc.
- The spouse with the lowest income generally claims this expense (even if it is zero)
  - UNLESS your spouse was enrolled in an educational program

EMPLOYMENT EXPENSES – HOME OFFICE EXPENSES

• If you worked from home due to COVID-19:
  • you worked more than 50% of the time from home for a period of at least 4 consecutive weeks in 2020, 2021 or 2022 due to COVID-19
  • the expenses were directly related to your work
  • you were not reimbursed by your employer for these expenses

• There are two options available to calculate your home office expenses:
  • Option 1 – Temporary flat rate method ($2/day), up to a maximum of
    • $400 in 2020
    • $500 in 2021 and 2022
  • Option 2 – Detailed method
    • Employer needs to provide you with form T2200S
canada.ca/cra-home-workspace-expenses

TAX CREDITS

Tax Credits Help Reduce the Amount of Tax You Pay

• Non-refundable tax credits
  • can only be used to reduce the amount of tax you pay to $0
  • any excess cannot be refunded

• Refundable tax credits
  • can be used to reduce the amount of tax you pay to $0
  • any excess may be refunded
TAX CREDITS

NON-REFUNDABLE

• Basic Personal amounts*
• Canada Employment amount
• CPP and EI contributions
• Spouse or child amounts*
• Disability amount
• Canadian digital news subscription
• Tuition
• Medical expenses
• Donations
• RRSP Deduction (RRSP contribution)
• Ontario Staycation tax credit, CARE, and LIFT credits
• And more…

*Amount may need to be pro-rated

REFUNDABLE

• Refundable Medical Expense Credit
• Climate Action Incentive
  • Only certain provinces, including Ontario
  • Must be a resident for all of 2021 and be 18+
• Income Tax Deducted

Claim if you need to reduce your taxes


TO SUMMARIZE

Net and Taxable Income = Tax Payable

Refund or Amount Owing

Total Income = Deductions = Net and Taxable Income = Federal and Provincial Non-Refundable Credits = Tax Payable = Refundable Tax Credits = Refund or Amount Owing

Western International
WHAT DOCUMENTS DO YOU NEED TO DO YOUR TAXES?

SOCIAL INSURANCE NUMBER OR ITN

• To file your income tax return you need a Social Insurance Number (SIN)
  • It is ok to use for your taxes if it has expired
  • If you are NOT eligible for a SIN, never applied for one and never applied for an ITN you can apply for an Individual Tax Number (ITN)
    • Complete Form T1261, Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents

https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html
YOUR T-SLIPS – T2202

- T2202 - tuition amount
- available online at student.uwo.ca

You can transfer up to $5000 to a spouse, parent or grandparent.
YOUR T-SLIPS – T4

- **T4 - if you worked** (issued by employer)
  - If you worked at Western, it may be available online on MyHR ([www.uwo.ca/hr/my_hr/](http://www.uwo.ca/hr/my_hr/))
  - Enter any amounts listed in your tax return

YOUR T-SLIPS – T4A

- May be sent by mail or available online if you consented to receive it electronically
- **T4A - if you received a scholarship, bursary, fellowship, etc.** (issued by Western)
  - If online, it will be available on student.uwo.ca
  - If not, it was mailed to your home address
- **T4A – if you received a research grant or fellowship (i.e., you were a Graduate Research Assistant, RA)**
  - If online, it will be available through MyHR

[https://www.uwo.ca/hr/pay/t4_t4a.html](https://www.uwo.ca/hr/pay/t4_t4a.html)
[https://www.registrar.uwo.ca/student_finances/tax_receipts.html](https://www.registrar.uwo.ca/student_finances/tax_receipts.html)
T4A
From a scholarship or bursary
https://student.uwo.ca

T4A
• From a Research Grant (if you were an RA)
  • https://www.uwo.ca/hr/my_hr/
**T4A - SAMPLE**

Box 104 = Research Grant  
Box 105 = Scholarship, Bursary, Fellowship  
Box 197-204 = COVID-19 supports received  
  - Box 197 = CERB from CRA  
  - Box 198 = CESB  
  - Box 202 = CRB*  
  - Box 203 = CRSB*  
  - Box 204 = CRCB*

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**T4E SAMPLE**

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[Image of T4E sample form]
YOUR T-SLIPS - OTHERS

• Other T-slips/information you may have been issued:
  • T5 - if you earned interest from an investment account of $50 or more (issued by bank)
    • Includes GICs and other investments
  • T3 – if you have trust income (issued by bank)
  • RC62 – if you have children and receive the Universal Child Care Benefit (UCCB)

OTHER RECEIPTS AND FORMS

• Notice of Assessment - if filed your taxes last year
• Rent receipts*
• Donations receipts
  • Can keep for 5 years
• Income from any other sources
  • Tips, cash payments, rental income, etc.
  • From anywhere in the world

You should NOT claim for things for which you DO NOT have an original receipt!!!
LET’S TALK ABOUT RENT

• Your rent receipt **MUST** include the following:
  • Your full name
  • The address of the rented residence
  • The period for which rent was paid (months)
  • The amount of rent paid
  • Your landlord’s full name, address and phone number
  • Your landlord’s signature

• **TIP!**: Ask your landlord for a receipt at the end of every year and before you move out!

You should NOT claim for things for which you DO NOT have an original receipt!!!

MEDICAL EXPENSES

• From **student.uwo.ca (Detailed Statement of Account)**
  • Can claim for the entire family on 1 tax return
  • **Medical expense** receipts (including UHIP, SOGS/USC health plans)
  • Choose a 12 month period ending in 2022, which you haven’t claimed before
  • You will generally use this same 12-month period for any later years
  • **TIP!**: Make a note of which 12 month period you chose and how you calculated the amounts!

*Remember, these are non-refundable tax credits.*
ACADEMIC VS TAX YEAR

MEDICAL EXPENSES

Note: At Western you pay for these from September – August. The tax year is from January – December.

You may be eligible to claim UHIP and SOGS/USC Health and Dental Plans and other medical expenses

<table>
<thead>
<tr>
<th></th>
<th>2021-2022</th>
<th>2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claiming the Academic Year (Sept. 2021 – Aug. 2022)</td>
<td>100%</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Claim next year.</td>
</tr>
<tr>
<td>Claiming the Calendar Year (Jan. 2022 – Dec. 2022)</td>
<td>Claim 2/3</td>
<td>Claim 1/3</td>
</tr>
</tbody>
</table>
UNDERGRAD – FALL 2022

OTHER

• Other receipts and forms you may need if you have children:
  • Daycare Receipts
  • Camp Receipts

You should NOT claim for things for which you DO NOT have an original receipt!!!
OTHER INFORMATION YOU NEED

• Bank account information for setting up direct deposit
• Date you arrived in Canada (if you arrived in 2022 or filing for the first time)

You should NOT claim for things for which you DO NOT have an original receipt!!!
HOW TO FILE YOUR RETURN

1. Online using CRA certified software (canada.ca/netfile)
   a. File it online - NETFILE
      • CANNOT be used if:
        • It is your first year filing a tax return and the CRA does not have your complete date of birth on record
        • if you are a non-resident, deemed-resident or emigrant
        • If you have an ITN/SIN starting with “09” or “08”
        • Your address is outside of Canada
        • Employment income from an international organization
        • You will be asked for an Access Code from your Notice of Assessment (new – but not required)
   b. Use the software, print off the return and mail it

2. File a paper return
   • canada.ca/taxes-general-package

IF YOU ARE MAILING YOUR FORMS:

<table>
<thead>
<tr>
<th>Place of Residence:</th>
<th>Tax Centre</th>
</tr>
</thead>
<tbody>
<tr>
<td>If mailing address is not in Canada: Denmark, France, Netherlands, UK, USA</td>
<td>Winnipeg Tax Centre</td>
</tr>
<tr>
<td>Ontario: Belleville, Hamilton, Kingston, Kitchener, Waterloo, London, Ottawa, Peterborough, St. Catharines, Thunder Bay, or Windsor</td>
<td>PO Box 14001, Station Main Winnipeg MB R3C 3M3 CANADA</td>
</tr>
<tr>
<td>If mailing address is not in Canada: All other countries</td>
<td>Sudbury Tax Centre</td>
</tr>
<tr>
<td>Ontario: Barrie, Belleville, Kingston, Ottawa, Peterborough, St. Catharines, Sudbury, or Toronto</td>
<td>1050 Notre Dame Avenue Sudbury ON P3A 5C2 CANADA</td>
</tr>
</tbody>
</table>

https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html
https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/individuals-leaving-entering-canada-non-residents/you-international-student-studying-canada.html
UFILE

• Free for university students
  • Special online code for students: CFS1981

• Free for anyone doing taxes in Canada for the first time
• Free if your total family income is less than $20,000

http://www.ufile.ca/tips-and-tools/file-for-free

HOW TO FILE YOUR RETURN

3. Have someone file for you (EFILE)
   • USC Tax Clinic
     • March 6th to 24th, 2023 – sign up for an appointment
     • https://westernusc.ca/services/income-tax-clinic/
   • Community Tax Clinics (CVITP)
     • https://canada.ca/taxes-help
   • Certified Tax Professional
     • Make sure they have experience doing taxes for newcomers to Canada

Bring a USB to a tax clinic and request a copy of the complete PDF Tax Return (not just the summary page)!

NOTE: You must have a Social Insurance Number. If you previously had an ITN that starts with “09”, they will not be able to EFILE for you.
HOW TO FILE YOUR RETURN

• Community Tax Clinic eligibility requirements:
  • Your SIN number cannot start with “0” (i.e., an ITN)
  • Income is less than $35,000 (individual), $45,000 (couple), Increase by $2,500 for each additional family member.
  • No rental income, foreign income, foreign property, investment income, business income, employment expenses, capital gains or losses, etc..
  • Have not filed for bankruptcy.

MYCRA ACCOUNT

• To set up your CRA account you need:
  • Your SIN
  • Date of birth
  • Your current postal code
  • An amount you entered on your income tax and benefit return, so have your return on hand (the line requested will vary and it could be from the current tax year or the previous one)
  • You MUST have filed a tax return and received your Notice of Assessment in one of the previous 2 years

• One you register, you will receive a security code by email or mail (5 – 10 days)
• Before you file your taxes electronically:
  • Set up your account
  • Update your mailing address

canada.ca/auto-fill-my-return
canada.ca/my-cra-account
MYCRA ACCOUNT

• You can see and do the following online:
  • View your tax slips online (e.g., T4, T4A, T5, T3, carry forward amounts, etc.)
  • Auto-Fill Your Return
  • See the status of your tax return
  • See your Notice of Assessment
  • Make adjustments to your tax return
  • Update your address and direct deposit information*
  • And more!

canada.ca/auto-fill-my-return
canada.ca/my-cra-account

HOW TO FILE YOUR RETURN

MAILING YOUR FORMS

• What to include with your return:
  • T1 General
  • Schedule 1
  • Schedule 11
  • Schedule 14
  • ON428
  • Schedule ON-S11
  • ON-BEN
  • Other forms in the tax package as it applies to you
  • Your T-Slips (T2202, T4, T4A, T5, etc.)

• DO NOT send in your receipts! (Unless you are filing for previous years.)
  Keep them for 6 years!

FILING ONLINE

• Keep a copy of the following for 6 years:
  • Your complete tax return PDF
    • Bring a USB to a tax clinic and request a copy of the complete file – not just the summary!
  • Your T-Slips (T2202, T4, T4A, T5, etc.)
  • Your receipts
FIRST TIME FILERS

FIRST TIME FILERS - IMPORTANT

• Include the **date you entered Canada** on your tax return
  • If you have not done your taxes for a few years, you will need to file taxes for each year separately
    • Your date of entry **ONLY** goes on your first tax return!
• You will need to know your **World Income**
  • January 1 until the date you arrived in Canada (not taxed)
  • Date you arrived in Canada until December 31

If someone is filing your taxes for you, make sure to mention this information to them!
They may not know to ask!
FIRST TIME FILERS - IMPORTANT

• Fill out form RC 151: GST/HST Credit Application for Individuals Who Become Residents of Canada
  • One form per family
  • Only fill it out ONCE!
  • Mail it to the tax centre that applies to you (see address on back of form)
  • Sudbury if your mailing address is in Ontario

https://www.canada.ca/gst-hst-credit-rc151.html
IMPORTANT!!!!

• Keep a copy of the following for 6 years
  • Your Tax Return
  • Your T-Slips
  • Receipts for anything being claimed
  • Notice of Assessment
  • Any letters from CRA
• Notify CRA if you are moving!
  • You cannot change your address using NETFILE!

WHAT HAPPENS NEXT?

• Letters you will receive in the summer:
  • Notice of Assessment (summary of tax return)
  • Letter from the GST/HST Office
  • Letter from the Ontario Trillium Benefits and Climate Action Incentive offices
• You may also receive:
  • A letter requesting that you send additional information or receipts/T-slips

You can come see IESC or email us (iesc@uwo.ca) if you are not sure about what you are being asked!
YOU WILL NEED TO:
• Respond to letters from CRA
• Keep your information up to date
  • Mailing address
  • Direct Deposit information
  • Marital and family status
• File your taxes on time every year

NEED TO CHANGE YOUR TAX RETURN
• Reassessment requests can be done:
  • Through MyCRA
  • Fill out and mail form T1-ADJ
  • ReFILE using your certified tax software
• Do not send in a new tax return!
BEWARE OF SCAMS!

• **Beware of scams** – suspicious emails, letters, text messages or telephone calls that claim they are from the CRA but are not!
  
• **Ask yourself:**
  
  • Do I owe money to the CRA?
  • Is the caller using threatening or aggressive language?
  • Is the caller threatening to arrest you or to send the police/RCMP?
  • Is the caller asking for information I would not provide on my tax return?
  • Is the caller asking me to pay by prepaid credit card, cryptocurrency, gift cards or Interac e-transfer?
  • Is the caller asking for a fee to speak with a contact centre agent?
  • Is the caller asking for information I would not give in my tax return or that is not related to the money I owe CRA?


WE ARE ALMOST DONE!
USING UFILE

Social Insurance Number:
If you don’t know your SIN number, enter 000-000-000 and then go back and edit later.
USING UFILE

Mailing address can be anywhere in the world.

You cannot change your address through Ufile. You must change it through your MyCRA account or by calling CRA at 1800-959-8281.

Canada Revenue Agency (CRA) questions

- Language of correspondence and of tax return
- Are you filing an income tax return with the CRA for the very first time?
- Did you own foreign property in 2022 with a total cost over CAD$100,000?
- Did you sell a principal residence in 2022?
- The sale of a principal residence must now be reported, along with any principal residence designation.
- Are you an officer or a servant of another country, such as a diplomat, or a family member or an employee of such a person, who were exempt from tax at any time in the taxation year?

Answering "Yes" to this question, you will not be eligible to the following credits:
- Canada workers benefit, Schedule 6
- Climate action incentive "CA" (PE, NL, NS, NB, SK and AB residents only)
USING UFILE

Climate Action Incentive
The Government of Canada has announced its intention to deliver the Climate action incentive (CAI) as a quarterly benefit. If you are eligible, you would automatically receive your CAI payments for four times a year, starting in July 2023. To receive your payments, you have to file a tax return even if you did not receive income in the year. For more information, go to [CAI website link].

Supplement for residents of small and rural communities
For the purpose of the CAI supplement for residents of small and rural communities, you must have resided outside of a census metropolitan area (CMA) on December 31, 2022, and you expect to continue to reside outside the same CMA on April 1, 2023. To determine if you reside outside of a CMA, go to [CMA definition link].

Select the principal place of residence of the taxpayer on December 31:

CRA: London

Email notifications from the CRA
Sign up to receive email notifications when you have new mail to view in My Account and when important changes are made on your account.

Terms and conditions:
By providing your email address, you are registering for online mail and authorizing the Canada Revenue Agency (CRA) to send you email notifications when there is mail for you to view in My Account.

Any notice and correspondence delivered online on My Account will be presumed to have been sent on the date of the email notification.

You understand and agree that your notice of assessment and notice of reassessment and any future correspondence in relation to the series will no longer be printed and mailed.

Once we have processed your return, CRA will send you a registration email notification to the email address you have provided. CRA usually processes paper returns in four to six weeks and returns filed electronically in about eight business days. Please use CRA: DoNotReply.NetFileInvoices@canada.ca to your address book, contact list or safe senders list.

I accept the terms and conditions and I choose to receive email notifications from the CRA.

Add CRA.DoNotReply.NePasRepondre.ARC@canada.ca to your address book, contact list, or safe senders list.

If you need to file several years of tax returns, say yes to the last question and make sure to file all of your returns within 2 days.
USING UFILE

- You need to have your MyAccount set up to use this function.
- Once you download your information, double-check to make sure that T-slips are not missing.

USING U-FILE

- Leave this unchecked your first year!
- You need to have your MyAccount set up to use this function.
- You also need to be signed up for email correspondence.
CHECK OFF THIS BOX, FOR YOUR FIRST YEAR IN CANADA FILING TAXES.
Child care expenses are entered in the dependent’s file. Tick here if:
• You are eligible to claim child care expenses even though your earnings are higher than your spouse’s, or
• You have child care expenses and attended school.
**UFILE – IF YOU ARE A NEWCOMER**

**Date of entry (dd-mm-yyyy)**

Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada

Select Canadian sourced income

Source of income

Required, even if $0

Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada

Name of country

Required

Select foreign sourced income

Source of income

Required, even if $0

**IMPORTANT!**

If someone is helping you with your tax return, make sure they have asked you these questions!

- Date you entered Canada in 2022
- Income before arriving in Canada in 2022

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**UFILE – IF YOU ARE A NOT A RESIDENT**

Information about your residency status

Selected the option that describes your residency status as of December 31.

Information about residency status

- Non-resident
- Deemed non-resident
- Deemed resident - stayed 183 days or more in Canada
- Deemed resident - other reason
- Factual resident
**UFILE - EMPLOYMENT INCOME**

**T4 and employment income**

- T4 slips - employment
- T4E – COVID benefits
- Tips not on T4

*If you did not receive a T4 slip, including cash payments.*

**Other employment income** includes any income received from employment where you did not receive a T4 slip.

**U-FILE – T4**

**T4 - Statement of Remuneration Paid**

- Enter the amounts from each box on your T4 slip. Match the box numbers.
- Create a new “sheet” for each T4 you have.
UFILE – EMPLOYMENT EXPENSES

Employment expenses for working at home due to COVID-19 - Temporary flat rate method

The information entered here is used to complete Form T7775. Statement of employment expenses for Working at Home Due to COVID-19 and to claim an amount on line 22900. Other employment expenses.

The temporary flat rate method is used to calculate your home office expenses for 2022 for employees who worked from home in 2022 due to COVID-19. If you use this method, your employer is not required to complete Form T2200S, Declaration of Conditions of Employment for Working at Home Due to COVID-19, and you are not required to keep documents to support your claim.

If you meet the condition, you can claim $2 for each day that you worked at home during that period, plus any other days you worked at home in 2022 due to COVID-19, up to a maximum of $500.

If you have other types of employment expenses, do not use this page. Instead, use the T7775 - Statement of Employment Expenses page.

Did you work more than 50% of the time from home for a period of at least a month (four consecutive weeks) in 2022 due to COVID-19?

Total number of days you worked from home in 2022 due to COVID-19

What counts as a work day at home?
- days that can be counted
  - days you worked full-time hours from home
  - days you worked part-time hours from home
  - days that cannot be counted
  - days off (example: weekends and statutory holidays that you did not work)
  - vacation days
  - sick leave days
  - other leave or absence
U-FILE – INVESTMENT INCOME (T3, T5)

Interest not on a T-slip

T3
T5

U-FILE – FOREIGN INCOME

This is ONLY for foreign income earned AFTER you entered Canada and became a resident for tax purposes!
UFILE – MEDICAL EXPENSES

Medical expenses, disability deductions

- Medical expenses
- Medical expenses
- Medical expenses

Disability deductions, caregiver

- Disability deduction
- Disability deduction
- Disability deduction

If you incurred medical expenses or are disabled, or if you housed an elderly relative whom you supported, select the relevant item below. For tips relating to medical expenses, click here.

Western International

Medical expenses

- Medical expenses
- Medical expenses
- Medical expenses

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Medical expenses

- Medical expenses
- Medical expenses
- Medical expenses

Tuition, education, student loans

Western International

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UFILE – MEDICAL EXPENSES

UFILE – TUITION

If you were a part-time student but received a scholarship, Bursary or fellowship
Qualifying accommodation expenses
A qualifying accommodation expense has to meet all of the following conditions:
• It is a short-term accommodation or camping accommodation located in Ontario
• It is for accommodation of less than a month per stay
• It is for accommodation in 2022
• It is exclusively for leisure
• The accommodation provider must be registered for GST/HST

Ontario Staycation
Everyone

If renting

If living on campus

Ontario trillium benefit (OTB)
Ontario sales tax credit (OSTC)
You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit. For families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)
Do you want to apply for the 2023 OEPTC? (ON-BEN, line 61010)
You selected "Yes". Make sure you consult the Declaration tax below.
Continue with your data entry.

Application for the Northern Ontario energy credit (NOEC)
Do you want to apply for the 2023 NOEC? (ON-BEN, line 61040)

Choice for delayed single OTB payment:
Do you choose to wait until June 2024 to get your 2023 OTB entitlement? (ON-BEN, line 61980)
If you select "Yes", you will get your OTB in one payment in June 2024.
If you select "No", you will receive your OTB monthly from July 2023 to June 2024.

Application for the Ontario senior homeowners' property tax grant (OSHPTG)
Do you want to apply for the 2023 OSHPTG? (ON-BEN, line 61070)
Amount received for your 2022 OSHPTG (if applicable)
### UFILE – RENT PAID

**ON-BEN - Declaration - Rent paid for your principal residence (including a private long-term care home)**

For more information, click here.

<table>
<thead>
<tr>
<th>Description</th>
<th>Input Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address of your principal residence (if different from current address):</td>
<td></td>
</tr>
<tr>
<td>Street</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td></td>
</tr>
<tr>
<td>Postal code</td>
<td></td>
</tr>
<tr>
<td>Number of months you occupied this residence in 2022</td>
<td></td>
</tr>
<tr>
<td>Amount of rent paid for 2022</td>
<td></td>
</tr>
<tr>
<td>Is this residence a private long-term care home?</td>
<td></td>
</tr>
<tr>
<td>Name of landlord</td>
<td></td>
</tr>
</tbody>
</table>

If you have other declaration(s) to enter Click here to select whichever Declaration(s) applied to your situation in 2022.

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### UFILE – RESIDENCE

**ON-BEN - Declaration - Designated student residence**

For more information, click here.

<table>
<thead>
<tr>
<th>Description</th>
<th>Input Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the designated university, college or private school residence.</td>
<td></td>
</tr>
</tbody>
</table>

For a list of Ontario designated residences, please Click here.

If you have other declaration(s) to enter Click here to select whichever Declaration(s) applied to your situation in 2022.
The Canada Revenue Agency (CRA) will use the information they already have on record for you. Your direct deposit information will not be transmitted with your return.

To start, stop or change your direct deposit information:
- If you are fully registered with My Account, visit the Canada Web site.
- Otherwise, please contact CRA by phone at 1-800-959-8281.

Your direct deposit information must be updated before filing your return.
CONTACT US

Office Hours & Virtual Reception
Monday – Friday, 8:30 am to 4:30 pm
Phone: 519-661-2111 ext. 89309
Email: iesc@uwo.ca

International Student Advising Appointments
https://iesc.uwo.ca/appointment/index.html
Website: https://iesc.uwo.ca
Facebook: facebook.com/uwo.international
Instagram: @westernuinternational
Income Tax Info Session for International Students 2024

Useful Links

- **Land Acknowledgement**
  - Learn more about Western’s Land Acknowledgement: [https://indigenous.uwo.ca/initiatives/land-acknowledgement.html](https://indigenous.uwo.ca/initiatives/land-acknowledgement.html)
  - 12 Ways to Engage in Truth and Reconciliation at Western: [https://indigenouslearningspace.uwo.ca/Learning_Unlearning/learning/12_ways.html](https://indigenouslearningspace.uwo.ca/Learning_Unlearning/learning/12_ways.html)
  - Learn about Indigenous lands and people around the world: [https://native-land.ca/](https://native-land.ca/)

- **Getting Started**
  - Newcomers to Canada: [https://canada.ca/newtocanada](https://canada.ca/newtocanada)
  - International Students: [http://canada.ca/taxes-international-students](http://canada.ca/taxes-international-students)
  - Information for Students: [http://canada.ca/taxes-students](http://canada.ca/taxes-students)

- **Determining your Residency Status**
  - Determining Residency Status: [https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html](https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html)
  - Form NR74 – Determining your Residency Status: [https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html](https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html)

- **Tax Treaties**: [https://canada.ca/cra-tax-treaties](https://canada.ca/cra-tax-treaties)

- **Exchange Rates from the Bank of Canada**: [https://www.bankofcanada.ca/rates/exchange/](https://www.bankofcanada.ca/rates/exchange/)

- **Expenses You Can Claim**
    - Form T1-M: [https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1-m.html](https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1-m.html)
  - Child Care Expenses:
  - Employment Expenses (working from home, home office expenses): [http://canada.ca/cra-home-workspace-expenses](http://canada.ca/cra-home-workspace-expenses)
• **SIN and ITN Numbers:**
  - SIN Number: [https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html](https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html)
  - ITN Number: [https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html](https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html)

• **Tax Slips from Western:**
  - Student Centre (T2202, T4A for scholarship): [https://student.uwo.ca](https://student.uwo.ca)
  - MyHR (T4 and T4A): [https://www.uwo.ca/hr/my_hr](https://www.uwo.ca/hr/my_hr)
  - T-Slips from HR: [https://www.uwo.ca/hr/pay/t4_t4a.html](https://www.uwo.ca/hr/pay/t4_t4a.html)
  - T-Slips from Registrar’s Office: [https://www.registrar.uwo.ca/student_finances/tax_receipts.html](https://www.registrar.uwo.ca/student_finances/tax_receipts.html)
  - Tax Information for Graduate Students: [https://grad.uwo.ca/finances/income_tax_reporting/index.html](https://grad.uwo.ca/finances/income_tax_reporting/index.html)


• **Filling Your Tax Return:**
  - Netfile: [http://canada.ca/netfile](http://canada.ca/netfile)
  - Where to Mail your tax return: [https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html](https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html)
  - Ufile: [https://www.ufile.ca/tips-and-tools/file-for-free](https://www.ufile.ca/tips-and-tools/file-for-free)

• **Tax Clinics:**
  - USC Tax Clinic (Sign up for an appointment): [https://www.instagram.com/uscincometax/](https://www.instagram.com/uscincometax/)
  - CVITP Tax Clinics: [http://canada.ca/taxes-help](http://canada.ca/taxes-help)

• **MyCRA Account:**
  - MyCRA Account: [http://canada.ca/my-cra-account](http://canada.ca/my-cra-account)

• **GST/HST Tax Credit and other Benefits:**
  - GST/HST Tax Credit: [http://canada.ca/gst-hst-credit](http://canada.ca/gst-hst-credit)
  - Disability Tax Credit: [https://canada.ca/disability-tax-credit](https://canada.ca/disability-tax-credit)
  - Ontario Trillium Benefit: [https://www.ontario.ca/page/ontario-trillium-benefit](https://www.ontario.ca/page/ontario-trillium-benefit)
  - Ontario – Child Care Tax Credit (CARE): [https://www.ontario.ca/page/ontario-child-care-tax-credit](https://www.ontario.ca/page/ontario-child-care-tax-credit)
  - Ontario – Low-Income Workers Tax Credit (LIFT): [https://www.ontario.ca/page/low-income-workers-tax-credit](https://www.ontario.ca/page/low-income-workers-tax-credit)

• **Protect Yourself from Scams:** [https://www.canada.ca/en/revenue-agency/corporate/security.html](https://www.canada.ca/en/revenue-agency/corporate/security.html)

• **Update your Mailing Address:** [https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/change-your-address.html](https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/about-your-tax-return/change-your-address.html)

• **How to Pay if you Owe Taxes:** [https://www.canada.ca/en/revenue-agency/services/payments-cra/individual-payments.html](https://www.canada.ca/en/revenue-agency/services/payments-cra/individual-payments.html)