INTRODUCTION
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

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.
DETERMINING RESIDENCY STATUS

• Significant Residential Ties include:
  • A home in Canada (own or rent)
  • Your spouse and/or dependents are in Canada with you

• 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

• 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 status and provincial health coverage, these ties will usually constitute significant residential ties with Canada
  • Income Tax Folio S5-F1-C1, Section 1.25
RESIDENCY STATUS

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

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

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

- **Deemed Non-Resident**
  - You establish 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.

[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)

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
  - canada.ca/taxes-newcomers
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

WHO HAS TO FILE A TAX RETURN?

- You owe/have to pay taxes
- 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)
WHO SHOULD FILE A TAX RETURN?

- You want to claim any of the following:
  - A tax refund
  - GST/HST tax credit (4 times a year)
  - Ontario Trillium Benefit (monthly)
  - Claim or carry forward tuition amounts
  - Canada Workers Benefit (formerly WITB)
  - Canada Child Benefit (CCB) payments if you have children
  - Disability Tax Credit (for yourself or your children)

[Link to Canada.ca for child-family benefits calculator]

taxes are due:

APRIL 30*

Western International
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
  • If you have ties in more that 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 DO YOU HAVE TO REPORT?

- All income earned (regardless of what country the income came from) from the date you became a resident of Canada for tax purposes
  - Employment income
  - Scholarships, bursaries, fellowships, research grants, etc.
  - Investment income
  - And other types of income

- 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
- 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

• 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 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)
  • 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
- Digital news subscription (new)
- Tuition
- Medical expenses
- Donations
- And more…

Claim if you need to reduce your taxes.

### REFUNDABLE
- Refundable Medical Expense Credit
- Climate Action Incentive
  - Only certain provinces, including Ontario
  - Must be a resident for all of 2020 and be 18+
- Income Tax Deducted

*Amount may need to be pro-rated

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## TO SUMMARIZE

1. Total Income
2. Deductions
3. Net and Taxable Income
4. Federal and Provincial Non-Refundable Credits
5. Tax Payable
6. Refundable Tax Credits
7. Refund or Amount Owing

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*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
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/)

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.registrar.uwo.ca/student_finances/tax_receipts.html
YOUR T-SLIPS – T4A (COVID)

- **T4A:**
  - CERB from CRA (box 197)
  - CESB (box 198)
  - CRB (box 202)*
  - CRSB (box 203)*
  - CRCB (box 204)*

- **T4E:**
  - CERB from Service Canada
  - EI benefit payments


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**T4A**

- From a scholarship or bursary
- https://student.uwo.ca
T4A

• From a Research Grant (if 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*
YOUR T-SLIPS

- 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
  • From anywhere in the world

You should NOT claim for things for which you DO NOT have an original receipt!!!
OTHER RECEIPTS AND FORMS

• **Graduate Students with Research Grants Only:**
  - Moving expense receipts
    - Can be claimed by others if move from within Canada for work
  - Research related expense receipts
    - MUST be related to the research you are doing for your Research Grant

  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 family on 1 tax return
  - **Medical expense** receipts (including UHIP, SOGS/USC health plans)
    - Choose a 12 month period ending in 2020, which you haven’t claimed before
    - You will generally use this same 12-month period for any subsequent 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

![Diagram showing academic vs tax years]

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>2019-2020</th>
<th>2020-2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claiming the Academic Year</td>
<td>100%</td>
<td>$0</td>
</tr>
<tr>
<td>Claiming the Calendar Year</td>
<td>Claim 2/3</td>
<td>Claim 1/3</td>
</tr>
</tbody>
</table>
### GRAD – FALL 2020

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition Full-time Int PhD</td>
<td>2,120.00</td>
</tr>
<tr>
<td>Organizational Fee</td>
<td>27.19</td>
</tr>
<tr>
<td>BSOS Health &amp; Dental Plan</td>
<td>622.74</td>
</tr>
<tr>
<td>Trafic Pass</td>
<td>88.75</td>
</tr>
<tr>
<td>Student Buildings</td>
<td>6.24</td>
</tr>
<tr>
<td>Student Recreation Centre Fund</td>
<td>28.52</td>
</tr>
<tr>
<td>Academic Support incl. Embodys</td>
<td>1.13</td>
</tr>
<tr>
<td>Grad Club Levy</td>
<td>3.33</td>
</tr>
<tr>
<td>OFS Fee</td>
<td>5.81</td>
</tr>
<tr>
<td>Community Legal Services</td>
<td>1.94</td>
</tr>
<tr>
<td>SRS: Campus Recreation</td>
<td>20.59</td>
</tr>
<tr>
<td>SRS: Intercollegiate Athletics</td>
<td>15.66</td>
</tr>
<tr>
<td>SRS: Thompson Rec/Athleti Ch</td>
<td>3.40</td>
</tr>
<tr>
<td>Financial Aid Office</td>
<td>13.40</td>
</tr>
<tr>
<td>Indigenous Services</td>
<td>4.37</td>
</tr>
<tr>
<td>Student Success Centre</td>
<td>11.68</td>
</tr>
<tr>
<td>Student Development Centre</td>
<td>28.17</td>
</tr>
<tr>
<td>Student Health Services</td>
<td>16.22</td>
</tr>
<tr>
<td>Western Foot Patrol</td>
<td>1.65</td>
</tr>
<tr>
<td>International Student Services</td>
<td>4.91</td>
</tr>
<tr>
<td>Off-Campus Housing &amp; Mediation</td>
<td>3.12</td>
</tr>
<tr>
<td>Services for Students with Dis</td>
<td>5.67</td>
</tr>
<tr>
<td>UnitP</td>
<td>240.00</td>
</tr>
</tbody>
</table>

**Total Charges/Fees:** 3,280.40

<table>
<thead>
<tr>
<th>Payments/Credits</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment Bank Web</td>
<td>-22.09</td>
</tr>
<tr>
<td>WGRS - APPLIED MATHEMATICS</td>
<td>-3,300.00</td>
</tr>
</tbody>
</table>

**Total Payment/Credits:** -3,322.09

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**Academic Year**

**Per Term**

**Scholarship**
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 2020 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)
   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:

If your mailing address is in London:
   Winnipeg Tax Centre
   Post Office Box 14001,
   Station Main
   Winnipeg MB  R3C 3M3

https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.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**
     - www.facebook.com/IncomeTaxUSC/
   - **Community Tax Clinics**
     - 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 “09” or “08”
  • Income is less than $35,000 (individual), $45,000 (couple), Increase by $2,500 for each additional family member.
  • No rental income, foreign income, investment income, business income, employment expenses.
  • 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 in one of the previous 2 years
  • One you register, you will receive a security code by 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 now 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!
  Keep them for 6 years!

FILING ONLINE

• Keep a copy of the following for 6 years:
  • Your complete tax return
    • Bring a USB to a tax clinic and request a copy of the complete file – not just the summary!
  • Your T-Slips
  • 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
  • Date you arrived in Canada until December 31
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 of your mailing address is in Ontario


canada.ca/gst-hst-credit

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 office
• 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
• File your taxes on time every year
NEED TO CHANGE YOUR TAX RETURN

• Reassessment requests can be done:
  • Fill out and mail form T1-ADJ
  • through MyCRA
  • ReFILE using your certified tax software
  • Do not send in a new tax return!

BEWARE OF SCAMS!

• Beware of scams – suspicious emails, letters 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 language?
  • 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?
  • Is the caller asking for information I know the CRA already has on file for me?

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

You cannot change your mailing address using NETFILE. Any changes to your mailing address will not be updated with your return.

The Canada Revenue Agency (CRA) will use the mailing address they already have on record for you.

To change your mailing address:
If you are fully registered with My Account, visit the Canada Web site.
Otherwise, please contact CRA by phone at 1-800-959-8381.
Your change of address must be made before filing your return.
USING UFILE

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

USING UFILE

Climate Action Incentive

Supplement for residents of small and rural communities

For the purpose of the C API supplement for residents of small and rural communities, you must have resided outside of a census metropolitan area (CMA) on December 31, 2020, as defined by Statistics Canada in the last census they published before 2020.

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

CMA: London

Email notifications from the CRA

Sign up to get email notifications the day you file your return in My Account when your return has been received. When the CRA sends you an email notification, your status will be confirmed and the return will be processed. If you have more than one return, you will receive one notification for each return, and all returns will be processed in the order they were received.

Email address: [Enter email address]
• 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 UFILE – INTERVIEW SETUP

Check off this box, for your first year in Canada if you became a resident for tax purposes.
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

If someone is helping you with your tax return, make sure they have asked you these questions!
- Date you entered Canada in 2020
- Income before arriving in Canada in 2020

UFILE – IF YOU ARE A NOT A RESIDENT
Other employment income includes any income received from employment where you did not receive a T4 slip, including cash payments.

**UFILE – EMPLOYMENT EXPENSES**

[Image of a screenshot from UFile 2020 showing the Employment expenses section, with arrows pointing to different parts of the interface.]
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 129000 - Other employment expenses.

The temporary flat rate method is used to calculate your home office expenses for 2020 for employees who worked from home in 2020 due to COVID-19. If you use this method, your employer is not required to complete Form T2300S, 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 2020 due to COVID-19, up to a maximum of $400.

If you have other types of employment expenses, do not use this page. Instead, use the T777 - 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 2020 due to COVID-19? [ ] Yes [ ] No

Total number of days you worked from home in 2020 due to COVID-19:

[ ] 156

USING UFILE – IF YOU HAVE A T4A
UFILE – MEDICAL EXPENSES

UFILE – MEDICAL EXPENSES

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Western International

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UFILE - TUITION

From your Notice of Assessment

USING UFILE – ON-BEN

Everyone
If renting
If living on campus
**USING UFILE – ON-BEN**

You cannot start, stop or make changes to your direct deposit information using NETFILE. 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.

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**USING UFILE**

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Western International

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USING UFIL

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
1. Students fill out advising intake form with availability: https://iesc.uwo.ca/remote/appointment.html
2. Reception will email to confirm appointment time with the Zoom link
Website: https://iesc.uwo.ca
Facebook: facebook.com/uwo.international
Instagram: @westernuinternational
Income Tax Info Session for International Students 2021

Useful Links

• Getting Started:
  o Newcomers to Canada: http://canada.ca/taxes-newcomers
  o International Students: http://canada.ca/taxes-international-students
  o Information for Students: http://canada.ca/taxes-students

• Residency:
  o Determining Residency Status: https://www.canada.ca/en/revenue-agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-status.html
  o Form NR74 – Determining your Residency Status: https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/nr74.html
  o Income Tax Folio S5-F1-C1 – Determining Your Residency Status: https://www.canada.ca/en/revenue-agency/services/tax/technical-information/income-tax/income-tax-folios-index/series-5-international-residency/folio-1-residency/income-tax-folio-s5-f1-c1-determining-individual-s-residence-status.html#p1.11

• Exchange Rates: 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
  o Employment Expenses: http://canada.ca/cra-home-workspace-expenses

• SIN and ITN Numbers:
  o SIN Number: https://iesc.uwo.ca/visas/working_and_volunteering/social_insurance_number.html
  o ITN Number: https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t1261.html

• Tax Slips from Western:
  o Student Centre: https://student.uwo.ca
  o MyHR: https://www.uwo.ca/hr/my_hr/
  o T-Slips from HR: https://www.uwo.ca/hr/pay/t4_t4a.html
  o T-Slips from Registrar's Office: https://www.registrar.uwo.ca/student_finances/tax_receipts.html

• COVID-19 and Taxes:
• Filling Your Tax Return:
  o Netfile: http://canada.ca/netfile
  o Tax Package (paper return): http://canada.ca/taxes-general-package
  o Where to Mail your return: https://www.canada.ca/en/revenue-agency/corporate/contact-information/where-mail-your-paper-t1-return.html
  o Ufile: https://www.ufile.ca/tips-and-tools/file-for-free

• Tax Clinics:
  o USC Tax Clinic: www.facebook.com/IncomeTaxUSC
  o CVITP Tax Clinics: http://canada.ca/taxes-help

• CRA Account:
  o Auto-fill my return: http://canada.ca/auto-fill-my-return
  o MyCRA Account: http://canada.ca/my-cra-account

• GST/HST Tax Credit and other Benefits:
  o GST/HST Tax Credit: http://canada.ca/gst-hst
  o Form RC151: https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/rc151.html
  o Benefits calculator: http://canada.ca/child-family-benefits-calculator


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