



Case Study

Read the information below and then answer the questions on the next page.

Sonja (born on December 2, 1972) is married to Jeremy Anderson (born on April 5, 1967). They are the parents of three children:

- Derrick – born on July 9, 2000;
- Wayne – born on January 15, 2005; and
- Chelsea – born on May 28, 2009.

Chelsea is unable to walk and uses a wheelchair. She has Form T2201 on file with the CRA and Jeremy has claimed the disability transfer for Chelsea in previous years.

In 2014, Sonja had suffered an injury that caused her to go blind. She has Form T2201 on file with CRA. For the first part of 2019, she received \$8,500 in income from a group sickness or accident insurance plan, which was an employee-pay-all plan that only she contributed to. She never received a slip for this benefit. She received Worker's Compensation Benefits (WCB) of \$7,800, reported on a T5007 slip.

In April, Sonja inherited \$23,000 from her late great-aunt. She set \$15,000 aside with other savings to use as a down payment on a new home later in the year and put \$1,000 each into savings accounts for her three children. Each of the children earned \$25 of interest from these savings accounts. The bank did not issue information slips for the interest paid. Sonja contributed the remaining \$5,000 of inheritance to a spouse or common-law partner RRSP.

Sonja's RRSP limit is \$4,000, and Jeremy's is \$23,000.

Jeremy worked for Grant Manufacturing in Old City. In February, Jeremy's union called a strike; during that time, he received \$1,200 in strike pay. Jeremy has a receipt for \$450 paid in union dues last year.

May was Jeremy's last month with Grant Manufacturing. He has a receipt for \$6,000 from the portion of the retiring allowance that he contributed into his RRSP.

In June, Jeremy took out \$2,000 from the RRSP Sonja had contributed for him in April. On August 1, he started a new job at AA Consulting Inc. in Your City.

For the last 10 years, the family has resided in a house they owned at 789 King Street, Old City, YP, for which they paid \$1,425 in property taxes for the first half of the year. On July 1st, they moved to their new home at 522 Orangewood Drive, Your City, which is 120 km away from their old home (assume a per km rate of \$0.50), The family did not stop for any meals when travelling and did not live in any temporary lodging. They paid Gentle Moves \$2,500 for the transportation of their household and \$100 for boxes and other moving supplies.

The old house, which they originally bought for \$300,000 in Old City, was sold in July for \$400,000. They paid \$1,300 in legal fees related to the sale and a \$20,000 commission to the real estate agent. They bought their new home for \$450,000 and paid \$1,750 for legal fees to purchase the home and \$300 for transfer of the title. Property taxes on the new home for the last 6 months of the year amounted to \$1,800.

Their new home in Your City is 8 km from AA Consulting Inc. and 12 km from ABC Inc. The old home was 122 km from AA Consulting Inc. and 115 km from ABC Inc. Neither employer paid them anything to move to Your City.

Before moving into the new home, the family had spent \$15,000 from the mortgage to renovate the house in order to make it accessible for Chelsea's wheelchair. These renovations did not increase the value of the house and they would not typically have been incurred by persons who do not have severe and prolonged mobility impairment.

Sonja went back to work in September but in order to do so she required specialized job coaching; she also needed to purchase equipment and software to allow her to read print. During the first month she worked at ABC Inc., she paid for attendant care to help her get acclimatized to the job. She has a note from a doctor certifying that the special services were necessary in order to work and she has a prescription for the software and equipment. Altogether, these expenses came to \$6,100 and Sonja has decided to claim them as disability supports and not medical expenses.

In the fall, Jeremy and Sonja asked her mother, Shauna Davis, to come over on nights when both of them worked and keep an eye on the kids. Over that time, they paid her a token amount of \$800 for this service. Shauna gave them two \$400 receipts (one for Chelsea and one for Wayne) that included her Social Insurance Number. Shauna was the only child care provider they had last year.

During the first part of the year, Derrick worked at the local mall and has a T4 from the Dollar Store.

In the fall, Derrick attended university. He has a T2202 slip showing 4 months of full-time enrolment and tuition fees of \$3,200. Derrick received a scholarship of \$6,235 from the local university.

Wayne earned \$2,000 doing odd jobs during the summer.

Last year, Sonja paid \$1,500 to an orthodontist to fix Wayne's teeth.

Sonja has been supporting the Salvation Army for many years. Last year she donated \$350.

All information slips are reproduced below:

Grant Manufacturing

Canada Revenue Agency / Agence du revenu du Canada

Year / Année: **2019**

T4 Statement of Remuneration Paid / État de la rémunération payée

Employer's name: Grant Manufacturing

Employer's account number: 54

Social insurance number: 12 **805 020 351**

Province of employment: 10 **YP**

Employment code: 29

Employment income: 14 **23,076.92**

Income tax deducted: 22 **11,805.30**

Employee's CPP contributions: 16 **998.42**

Employee's EI premiums: 18 **373.85**

RPP contributions: 20 **1,020.00**

Pension adjustment: 52 **2,085.00**

Other information: 38 **3,400.00**; 39 **1,700.00**; 40 **150.00**

Autres renseignements: 66 **8,000.00**; 67 **12,000.00**

Employee's name and address: **Anderson Jeremy**, 522 Orangewood Drive, Your City, YP, X0X 0X0

T4 (19) Protected B when completed / Protégé B une fois rempli

AA Consulting Inc.

Canada Revenue Agency / Agence du revenu du Canada

Year / Année: **2019**

T4 Statement of Remuneration Paid / État de la rémunération payée

Employer's name: AA Consulting Inc.

Employer's account number: 54

Social insurance number: 12 **805 020 351**

Province of employment: 10 **YP**

Employment code: 29

Employment income: 14 **32,621.00**

Income tax deducted: 22 **6,417.90**

Employee's CPP contributions: 16 **1,485.17**

Employee's EI premiums: 18 **528.46**

RPP contributions: 20 **900.00**

Pension adjustment: 52 **1,800.00**

Other information: 38, 39, 40, 66, 67 (empty)

Employee's name and address: **Anderson Jeremy**, 522 Orangewood Drive, Your City, YP, X0X 0X0

T4 (19) Protected B when completed / Protégé B une fois rempli

Canada Revenue Agency / Agence du revenu du Canada

Statement of RRSP Income / État du revenu provenant d'un REER

T4RSP

Year / Année: 2019	16 Annuity payments / Paiements de rente	18 Refund of premiums / Remboursement de primes	20 Refund of excess contributions / Remboursement des cotisations excédentaires	22 Withdrawal and commutation payments / Retrait et paiements de commutation: 2,000.00	25 LLP withdrawal / Retrait REEP	26 Amounts deemed received on death / Montants réputés reçus lors de l'annulation de l'engagement
	28 Other income or deductions / Autres revenus ou déductions	30 Income tax deducted / Impôt sur le revenu retenu: 200.00	34 Amounts deemed received on death / Montants réputés reçus au décès		27 HRP withdrawal / Retrait RAP	35 Transfers on breakdown of marriage or common-law part / Transferts après rupture du mariage ou de l'union de fait

Recipient's name and address – Nom et adresse du bénéficiaire
 Last name (print) / Nom de famille (en lettres moulées): **Anderson**
 First name / Prénom: **Jeremy**
 Initials / Initiales:

522 Orangewood Drive
 Your City, YP, X0X 0X0

Contributor spouse or common-law partner: Yes / Époux ou conjoint de fait cohabitant: **805020021**

Social insurance number: **805020351** / Numéro d'assurance sociale

Name of payer (issuer) of plan – Nom du payeur (émetteur) du régime: **Financial Trust**

Account number / Numéro de compte

Tax-paid amount / Montant libéré d'impôt

See the privacy notice on your return / Consultez l'avis de confidentialité dans votre déclaration
 T4RSP (19)

*If your social insurance number is not shown, see the back of this slip.
 *Si votre numéro d'assurance sociale n'est pas indiqué, lisez le verso de ce feuillet.
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T4 (19) Protected B when completed / Protégé B une fois rempli

Canada Revenue Agency / Agence du revenu du Canada

T4 Statement of Remuneration Paid / État de la rémunération payée

Year / Année: **2019**

Employer's name – Nom de l'employeur: **ABC Inc.**

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

Social insurance number / Numéro d'assurance sociale: **805 020 021**

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

Employee's name and address – Nom et adresse de l'employé
 Last name (in capital letters) / Nom de famille (en lettres moulées): **Anderson**
 First name / Prénom: **Sonja**
 522 Orangewood Drive
 Your City, YP, X0X 0X0

14 Employment income – line 10100 / Revenus d'emploi – ligne 10100: 18,333.40	22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700: 2,540.20
16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800: 756.35	24 EI insurable earnings / Gains assurables d'AE: 18,333.40
17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800	26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ: 18,333.40
18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200: 296.95	44 Union dues – line 21200 / Cotisations syndicales – ligne 21200
20 RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700	46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900
52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDS
55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	56 PPIP insurable earnings / Gains assurables du RPAP

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

Box – Case / Amont – Montant

Protected B when completed / Protégé B une fois rempli

T5007
Statement of Benefits
État des prestations

Protected B / Protégé B
when completed / une fois rempli

Year 2019 Année	10 Workers' compensation benefits 7,800.00 Indemnités pour accidents du travail	11 Social assistance payments or provincial or territorial supplements Prestations d'assistance sociale ou supplément provincial ou territorial	12 Social insurance number 805 020 021 Numéro d'assurance sociale	13 Report code 0 Code de genre de feuillet
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Recipient's name and address – Nom et adresse du bénéficiaire
Last name (print) / Nom de famille (en lettres moulées) First name / Prénom Initials / Initiales

Anderson Sonja

Payer's name and address – Nom et adresse du payeur

Workers' Compensation Board

**522 Orangewood Drive
Your City, YP, X0X 0X0**

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Consultez l'avis de confidentialité dans votre déclaration.
T5007 (19)

Protected B when completed / Protégé B une fois rempli

Employer's name – Nom de l'employeur Dollar Store		Canada Revenue Agency / Agence du revenu du Canada	2019	T4 Statement of Remuneration Paid État de la rémunération payée	
54 Employer's account number / Numéro de compte de l'employeur	Province of employment / Province d'emploi YP	14 Employment income – line 10100 / Revenus d'emploi – ligne 10100 10,180.00	22 Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700 150.00	16 Employee's CPP contributions – line 30800 / Cotisations de l'employé au RPC – ligne 30800 340.68	24 EI insurable earnings / Gains assurables d'AE 10,180.00
12 Social insurance number / Numéro d'assurance sociale 810 020 560	28 Exempt – Exemption CFPIQPP EI RPP RPCRRQ AE RPAP	17 Employee's QPP contributions – line 30800 / Cotisations de l'employé au RRQ – ligne 30800	26 CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ 10,180.00	18 Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200 164.92	44 Union dues – line 21200 / Cotisations syndicales – ligne 21200
Employee's name and address – Nom et adresse de l'employé Last name (in capital letters) / Nom de famille (en lettres moulées) First name / Prénom Initials / Initiales Anderson Derrick		20 RPP contributions – line 20700 / Cotisations d'un RPA – ligne 20700	46 Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900	52 Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	50 RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB
522 Orangewood Drive Your City, YP, X0X 0X0		55 Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	56 PPIP insurable earnings / Gains assurables du RPAP	Other information (see over) / Autres renseignements (voir au verso)	
Other information (see over) / Autres renseignements (voir au verso)		Box – Case / Boîte – Case	Amount – Montant	Box – Case / Boîte – Case	Amount – Montant

Payer's name – Nom du payeur Your City University		 Canada Revenue Agency Agence du revenu du Canada		T4A Statement of Pension, Retirement, Annuity, and Other Income État du revenu de pension, de retraite, de rente ou d'autres sources																									
Year Année 2019																													
Payer's account number / Numéro de compte du payeur 061 <input type="text"/>		Pension or superannuation – line 11500 Prestations de retraite ou autres pensions – ligne 11500 016 <input type="text"/>																											
Social insurance number Numéro d'assurance sociale 012 810 020 560		Recipient's account number Numéro de compte du bénéficiaire 013 <input type="text"/>		Income tax deducted – line 43700 Impôt sur le revenu retenu – ligne 43700 022 <input type="text"/>																									
		Lump-sum payments – line 13000 Paiements forfaitaires – ligne 13000 018 <input type="text"/>		Self-employed commissions Commissions d'un travail indépendant 020 <input type="text"/>																									
		Annuities Rentes 024 <input type="text"/>		Fees for services Honoraires ou autres sommes pour services rendus 048 <input type="text"/>																									
Recipient's name and address – Nom et adresse du bénéficiaire Last name (sint) – Nom de famille (en lettres majuscules) Anderson First name – Prénom Derrick Initial – Initiales		Other information (see page 2) Autres renseignements (voir à la page 2)																											
522 Orangewood Drive Your City, YP, X0X 0X0		<table border="1"> <thead> <tr> <th>Box – Case</th> <th>Amount – Montant</th> <th>Box – Case</th> <th>Amount – Montant</th> </tr> </thead> <tbody> <tr> <td>105</td> <td>6,235,00</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>				Box – Case	Amount – Montant	Box – Case	Amount – Montant	105	6,235,00	<input type="text"/>																	
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T4A (19) Protected B when completed / Protégé B une fois rempli

T2202 Tuition and Enrolment Certificate
Certificat pour frais de scolarité et d'inscription

Year / Année **2019**

Name and address of designated educational institution Nom et adresse de l'établissement d'enseignement Your City University		11 School type Catégorie d'école 1		12 Flying school or club École ou club de pilotage			
		14 Student number Numéro d'étudiant		15 Filer Account Number Numéro de compte du déclarant R Z 			
13 Name of program or course Nom du programme ou du cours Bachelor of Arts		19 Session periods/ Périodes d'études	20 From YY/MM De AA/MM	20 To YY/MM À AA/MM	21 Number of months part-time/ Nombre de mois à temps partiel	22 Number of months full-time/ Nombre de mois à temps plein	23 Eligible tuition fees, part-time and full-time/ Frais de scolarité admissibles pour études à temps partiel et à temps plein
Student Name Nom de l'étudiant Derrick Anderson		1	19	20	21	22	23
Student address Adresse de l'étudiant 522 Oranewood Drive Your City, YP, X0X 0X0		2	19	20	21	22	23
		3	19	20	21	22	23
		4	19	20	21	22	23
		Totals / Totaux		24	25	26	23
					4		\$ 3,200.00
17 Social insurance number (SIN) Numéro d'assurance sociale (NAS) 8 1 0 0 2 0 5 6 0		<p>Information for students: See the back of Certificate 1. If you want to transfer all or part of your tuition amount, complete the back of Certificate 2</p> <p>Renseignements pour les étudiants : Lisez le verso du certificat 1. Si vous désirez transférer une partie ou la totalité de vos frais de scolarité, remplissez le verso du certificat 2.</p>					

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T2202 (08/2019)

