

* = This is a required field

Family Head Identification

Please complete **all** items on this page. This information is used on your income tax return and to customize your interview. The taxpayer entered here is the *family head*. You can add other family members after completing the first three pages of the family head's interview.

You can watch the UFile video [Basics of the interview screen](#).

You cannot change your name using NETFILE

The Canada Revenue Agency (CRA) will use the name they already have on record for you. Your name will not be transmitted with your return.

For information on changing your name, please visit the Canada Web site or contact CRA by phone at 1-800-959-8281 prior to using NETFILE.

CRA - NETFILE Access Code

For the 2025 tax year, prior to filing your tax return electronically, you will be asked to enter an **Access code**. This code does not apply to you if you are filing your tax return for the first time.

Your unique Access code can be found on your Notice of Assessment (NOA) for a previous tax year. This eight-character Access code is made up of numbers and letters and is located on the **right** side of your NOA. The placement and labelling of the Access code differs slightly depending on the version of the NOA you are looking at, but will always be on the right side of the NOA.

On the paper version of your NOA as well as the PDF version in My Account, the Access code is not labelled, but can be found directly underneath the **Date issued** at the top right of the page. If you are viewing your NOA in My Account or using the NOA service in certified tax software, the Access code is found directly under the **Notice details** box at the top right of the page.

You will have to enter your Access code after your name, date of birth, and social insurance number. While this Access code is **not mandatory**, if you do not enter your Access code, you will not be able to use any information from your 2025 tax return when confirming your identity with the Canada Revenue Agency. You will have to rely on other information for authentication purposes.

Identification

Designation (e.g. Mr., Mrs., Dr., etc.)

First name

 *

Last name

 *

Social insurance number

 * 000-000-000

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

 * **dd-mm-yyyy**

NETFILE Access Code (**Canada Revenue Agency**)

Situation on December 31, 2025

Click the 'Get Help' link of each of the next two lines in case of specific situations (emigrant, deceased person)

Province of residence on **December 31, 2025**

  *

Marital status on **December 31, 2025**

  *

Did your marital status change in 2025
(including separated for less than 90 days)?

  *

Gender (mandatory for Quebec residents)

* = This is a required field

Mailing address and residence information

Enter your mailing address.

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 1-800-959-8281.

Your change of address must be made before filing your return.

Mailing address:

Apartment number

Street No. Street name [e.g. 123 Maple Rd.]

Post office box number

Rural route

City

Province or territory

 *

Canadian postal code

Care of (if applicable)

Information about your residence:

If your province or territory of residence changed in 2025, enter the date of your move.

dd-mm-yyyy

Is your home address the same as your mailing address?

Current province of residence if different from mailing address

Telephone number

At home

At work

Cellular phone number

* = This is a required field

Canada Revenue Agency (CRA) questions

Please complete all items in this section. These questions must be answered for your federal income tax return.

Information about you

Language of correspondence and of tax return

English ▾ *

Are you filing an income tax return with the CRA
for the very first time?

Yes ▾

Middle name

Did you own **foreign property** in 2025 with a
total cost **over CAN\$100,000?**

No ▾ *

Did you sell a **principal residence** in 2025?
The sale of a principal residence must now be
reported, along with any principal residence
designation.

No ▾

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 credit:

- **Canada Workers Benefit, Schedule 6.**

Elections Canada

Do you have **Canadian citizenship?**

No ▾ *

Consent to share contact information - Organ and tissue donor registry

Do you authorize the CRA to provide your name and email address to the Government of Ontario for the purpose of being contacted or sent information about organ and tissue donation and to maintain the Organ and Tissue Donor Registry?

 ▾

Notes:

You are **not** consenting to organ or tissue donation when you authorize the CRA to share your contact information with the Government of Ontario. Your information will **only** be used under the Ontario Gift of Life Act. Your authorization is valid only in the tax year that you file this tax return.

Email notifications from the CRA

Sign up to get 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 on My Account.

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

You understand and agree that your **notice of assessment** and **notice of reassessment** and any future correspondence eligible for online delivery **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 as little as eight business days. Please add **CRA.DoNotReply-NePasRepondre.ARC@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

 ▾ *

Email address

Foreign mailing address from the CRA

Do you have a foreign mailing address on file with the Canada Revenue Agency?

 ▾ *

* = This is a required field

Electronic filing - NetFile

The government's NETFILE service lets you file your tax return electronically over the Internet.

You must inform the CRA of any change in your address, name, direct deposit information, or date of birth **before** submitting your tax return using NETFILE. Your name, address and direct deposit information will not be transmitted with your federal NETFILE return. The CRA will use the information they already have on record for you.

To change your address contact CRA by phone at 1-800-959-7383 or visit [Change your address \(CRA website\)](#). For further information, including situations that make you ineligible for NETFILE, visit [Help: NETFILE](#).

Your tax return is not automatically transmitted to the government when you select to use NETFILE here. After you have completed your return, you need to transmit your information to the government. Help: NETFILE provides more information on [how to transmit your return](#).

If you do not use NETFILE, you must [print your tax return](#) and mail it to the government.

NETFILE federal

Will you be using NETFILE to submit your federal return electronically?

Yes (if eligible) ▾

CRA - Prior year returns

NETFILE now accepts the current year and up to seven prior-year returns.

If you intend to file more than one of these returns today or within the next two days select "YES" at the "prior year" question. In order to accurately assess your returns, please file your returns in order, oldest return first.

Will you be using NETFILE to submit a prior year federal return, **today or within the next two days**?

No ▾

* = This is a required field

CRA Auto-fill My Return

About Auto-fill My Return

Auto-fill My Return is a secure Canada Revenue Agency (CRA) service that allows you to automatically fill in parts of your tax return.

Take advantage of this service to save time and access important tax information!

Auto-fill My Return is not mandatory.

You can watch the UFile video [How to use the Auto Fill My Return \(AFR\)](#).

Use *Auto-fill My Return* in this file?

Yes, Use *Auto-fill My Return* in this file

Once you have checked the checkbox above, select the Next button to go to the Download my information page.

Using the *Auto-fill My Return* service for the first time?

A tutorial is available at [Using CRA's Auto-fill My Return service](#).

You can also use *Auto-fill My Return* on behalf of a family member or a friend.

To learn more about what tax information is delivered by *Auto-fill My Return*, visit [Help: Auto-fill My Return](#).

* = This is a required field

Interview setup

Tick any boxes which apply to your tax situation in each of the sections below. When you are finished, select the 'Next page' button and the table of contents will show the topics for your customized interview.

To go directly to a given topic's page, click on its 'Go to page' link .

If you are not sure if you need a topic, tick it anyway. You can decide later, when the interview reaches the topic, whether or not to skip it. You may return to this page at any time to add other topics by selecting 'Interview setup' in the table of contents.

Specific situations

- No income** to report in 2025
- Immigrant, emigrant, non resident** taxpayer, you are a Canadian resident and your spouse immigrated to Canada in the year
- Tax return for a **deceased** person
- Tax return for a **Status Indian**
- Prison** in 2025
- Legal representative** or guardian

Employment and other benefits

- Employment income and employment insurance benefits (**T4, T4E/RL-6**)
- Social assistance, worker's compensation (**T5007/RL-5**)
- Union or professional dues not on T4 slips
- Employment expenses** (including work-space-in-the-home expenses, tradesperson's and apprentice mechanic tools expenses, etc)
- GST or QST rebate on employment or partnership expenses

**Pension and
other income**



Pension income, other income and split pension income, COVID-19 benefits (**T4A, T4FHSA, T4A(OAS), T4A(P), T4A-RCA, T4RSP, T4RIF, T1032**)

**Rental
income**



Rental property income

**Investment
income and
expenses**



Interest, investment income and carrying charges/interest expenses/CNIL (**T3, T5, T4PS, T5008, RC359**)



Partnership income, tax shelters (**T5013, T101, T5003, T5004, T1CP**)



Capital gains (or losses) and capital gain history



Foreign income or foreign property (**T1135**)



You need to calculate your Nova Scotia venture capital tax credit (**T224**) or your Nova Scotia innovation equity tax credit (**T225**).

**Self-
employment**



Self-employed business income

You need to complete the **immediate expensing limit agreement**

Investment tax credits

Student

Tuition, education, student loans, and Canada training credit

Common

tax deductions

Medical expenses, disability, caregiver

Donations and federal political contributions

RRSP, HBP, LLP, FHSA other plans and funds (**T5006**)

Parents and

children

Alimony or support payments

Universal child care benefits (**RC62**)

Child care (special cases)

Adoption expenses and treatment of infertility

Instalments

and tax transfer

Tax paid by instalments and tax transfer

Other topics

Moving expenses

Repaid amounts made to the government or to an employer

Other deductions and credits (including school supply and home buyers' amount)

Adjustment request for a tax return that has been filed

Carryforward amounts and prior year information

Losses of prior years, carrybacks

Alternative minimum tax carryforwards

Prior year information

* = This is a required field

Immigrant, emigrant or non-resident

Select the relevant option. If none is relevant, click *Next*.

Immigrant, emigrant, non- resident or factual resident

You **immigrated to Canada** in 2025



You **emigrated from Canada** in 2025



You were a **non-resident of Canada** for all of 2025 (employment/self-employment/taxable Canadian property income)



You were a **non-resident of Canada reporting ONLY a disposition of taxable Canadian property** (section 116 of ITA)



You were a **non-resident of Canada** for all or part of 2025 reporting **ONLY rental income** and you are making an **election under section 216** of ITA



You were a **non-resident of Canada** for all of 2025 reporting **pension income** and you are making an **election under section 217** of ITA



You are a **non-resident of Canada** and you wish to file a **NR6 return**



You were a **factual resident**



You are a Canadian resident and your **spouse immigrated to Canada** in 2025



Residency status

Information about your residency status



* = This is a required field

Immigration to Canada

If the Canadian-source income you are reporting for the part of the year you were not a resident of Canada **is at least 90%** of your net world income for part of the year (or if you had no income from sources inside and outside Canada for that part of the year), you are **eligible to claim the full value** of deductions and credits on your tax return.

Otherwise your deductions and credits must be prorated by the time you resided in Canada. The program will decide if you are eligible for the 90% rule based on the information you enter here.

Note

If you are claiming full federal non-refundable tax credits, **attach a note to your tax return** stating your net world income (in Canadian dollars) for the part of the year that you were not a resident of Canada. Show separately the net income you received from sources inside and outside Canada for that part of the year. The CRA cannot allow full federal non-refundable tax credits without this note.

You have to enter the following two income, the **Canadian sourced income (excluding Part XIII income) earned when you were not a resident of Canada** and the **Canadian source Part XIII income PLUS foreign sourced income earned when you were not a resident of Canada**. If you have no income, select one option in each section and enter 0.

Date of entry (dd-mm-yyyy)

29-08-2025

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

Selection

Income from employment in Canada ▾

\$

\$0.00

*

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

Name of country

Select foreign sourced income

Source of income

Selection

\$

*



If you receive old age security pension, you have to complete the T1136 return.

Do you wish to generate an old age security return for non-residents (T1136)?

* = This is a required field

T4 and employment income

If you earned employment income (e.g. T4 slips, tips) or received employment insurance benefits, select the appropriate item below. If you have more than one T4, complete one then return here and select again.

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

T4 and T4E

T4 income (earned in any province except Quebec)

T4 and **RL-1** (Relevé 1) income earned in **Quebec** with **QPP** contributions

T4 and **RL-1** (Relevé 1) income earned in **Quebec** with **CPP** contributions

T4E - Employment insurance and other benefits

Other

Tips

Other employment income

Volunteer firefighters' amount and search and rescue volunteers amount

CPT20

CPT20 - CPP Election for Other employment earnings

CPT20 - CPP Election for tax-exempt self-employment earnings of an Indian (Type N)

T1212

**T1212 - Statement of deferred security options
benefits**



The information slips above (T4, T4E) are for employment income. You can enter other information slips by stepping through the interview topics or by selecting the corresponding sections from the left side menu. For a list of all information slips and where to enter them, [click here](#).

* = This is a required field

T4 - Statement of Remuneration Paid

Copy the amounts from your T4 employment income slip to the corresponding box numbers here. If a box is blank on your slip do not enter zero here - leave it blank.

Boxes 57 to 60, Employment income by period, are entered as **OTHER INFORMATION**.

Employer's name		Queen's University
Employment income	14	\$ 10,000.00
Province of employment	10	Ontario ▼
Employee's CPP contributions	16	\$ 90.00
Employee's second CPP contributions	16A	\$
Employee's EI premiums	18	\$ 200.00
RPP contributions	20	\$
Pension adjustment	52	\$
Income tax deducted	22	\$ 1,000.00
EI insurable earnings (Warning: if 0, see help.)	24	\$ 10,000.00
CPP pensionable earnings (Warning: if 0, see help.)	26	\$ 10,000.00
Union dues	44	\$
Employer-offered dental benefits	45	▼
Charitable donations	46	\$

Exempt (CPP/QPP, EI, PPIP) (**Warning:** If exempt, see help.)

28 **Not exempt (most cases)** ▾



Employment code

29 ▾

Housing, board and lodging

Selection ▾ 30 \$

Travel in a prescribed zone

32 \$

Personal use of employer's automobile

34 \$

Interest-free and low-interest loans

36 \$

Security option benefits

38 \$

Security option benefits

90 \$

Other taxable allowances and benefits

40 \$

Employment commissions

42 \$

Eligible retiring allowances

66 \$

- Portion of Box 66 transferred to a RRSP/PRPP

\$

- Portion of Box 66 transferred to a RRSP/PRPP (Included in the unused RRSP/PRPP contributions of January/February 2025)

\$

- Portion of Box 66 transferred to a RPP

\$

Non eligible retiring allowances

67 \$

Deduction for foreign farm workers

\$

Amount of federal tax to transfer to Quebec
(Leave this blank to transfer the normal amount
of 45% of the federal tax to Quebec.)

\$

Employee-paid premiums for private health
services plans

85 \$

OTHER INFORMATION (click on the triangle to see the list of choices)

Selection

\$



Complete this section if you elect to pay Canada Pension Plan (CPP)
contributions.

Select the type of employment on which you elect to pay CPP contributions (CPT20)

Selection

\$

Address of the employer (CPT20)

* = This is a required field

T4A, T4FHSA, pension and retirement income

If you earned income reported on a T4A slip, received a T4FHSA slip or received other pension or retirement income, select the appropriate item below. Do not enter foreign pensions here. Enter any foreign pensions (such as U.S. social security) under [Foreign income](#). For tips relating to pensions, [click here](#).

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

T4A, T4FHSA and pension income	T4A - Pension, retirement, annuity, and other income (COVID-19 benefits)	<input checked="" type="radio"/>
	T4FHSA - First home savings account statement	<input type="radio"/>
	T4A(OAS) - Old age security pension income	<input type="radio"/>
	T4A(P) - Statement of Canada or Québec pension plan benefits	<input type="radio"/>
	T4A-RCA - Statement of distributions from a retirement compensation arrangement (RCA)	<input type="radio"/>
	T4RIF - Income from registered retirement income fund	<input type="radio"/>
	T4RSP - Income from registered retirement savings plan	<input type="radio"/>
	Split pension income with your spouse	<input type="radio"/>
	Prior years T1172 - amounts used to reduce the additional tax	<input type="radio"/>

Enter foreign pensions under [Foreign income](#).

For tips relating to pensions, [click here](#).

You can watch the UFile video [How to enter pension income and perform the pension income split](#).

* = This is a required field

T4A - Pension, retirement, annuity and other income

Copy the amounts from your T4A slip to the boxes below. For some of the boxes, you will need to choose the type of income that the amount represents. This additional information is needed to properly report the income on your tax return, and to claim any tax credits and deductions to which you may be entitled.

You can watch the UFile video [How to enter T4A boxes 020 and 048](#).

You can watch the UFile video [How to enter scholarship income and the scholarship exemption](#).

COVID Benefits, boxes 197 to 204 and 211, are entered as OTHER INFORMATION.

This T4A slip was issued by		Queen's University
Payer-offered dental benefits	015	<input type="text"/>
Pension or superannuation		
Selection	016	\$ <input type="text"/> <input type="radio"/>
Lump-sum payments		
Selection	018	\$ <input type="text"/> <input type="radio"/>
Annuities		
Selection	024	\$ <input type="text"/> <input type="radio"/>
PRPP payments	194	\$ <input type="text"/>
PRPP payments - death of spouse	194	\$ <input type="text"/>
Self-employed commissions (report also this amount as a T2125 - Commission income)	020	\$ <input type="text"/>
Fees for services (report also this amount as a T2125 - Business or Professional income)	048	\$ <input type="text"/>
Federal income tax deducted	022	\$ <input type="text"/>

The following entry applies only if the issuer of this slip deducted Quebec income tax on this income.

RL-1 box E or RL-2 box J - Quebec income tax deducted (*Applies only if the issuer of this slip deducted Quebec income tax*)

J \$

OTHER INFORMATION (COVID-19 benefits) (*click on the triangle to see the list of choices*)
(A payment of fees for services under **code 028** should be entered in **Box 048**)

Selection
[105] Scholarships, bursaries, fellowship ▾

\$



Footnotes relating to specific T-slip entries **and Box 135**

Selection

\$



Patronage allocations

030

\$

Patronage allocations - **non taxable**

030

\$

RPP contributions (past service) (*Include portions below.*)

032

\$

- Portion of Box 032 for pre-1990 (contributor)

\$

- Portion of Box 032 for pre-1990 (non contributor)

\$

Pension adjustment

034

\$

RESP accumulated income payments (*Include portion contributed to RRSP below.*)

040

\$

- Portion of box 40 contributed to a RRSP

\$

RESP educational assistance payments

042

\$

Charitable donations

046

\$

* = This is a required field

Investment and interest income and expenses

If you received interest from banks, earned interest on your income tax refund, or received income from investments, select the corresponding item below. If you incurred investment expenses, claim them using the last item below.

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

Income from a T-Slip	T3 - Trust income <input type="radio"/>
	T4PS - Employee profit-sharing plan allocations and payments (including RC359) <input type="radio"/>
	T5 - Investment income <input checked="" type="radio"/>
	T5008 - Statement of securities transactions <input type="radio"/>

Income not from a T-Slip	Interest income not on information slips <input type="radio"/>
	Dividends from taxable Canadian corporations not on information slips <input type="radio"/>
	Other Canadian investment income <input type="radio"/>

Expenses	Carrying charges or interest expenses (line 22100) <input type="radio"/>
-----------------	---

**Other
schedules**

T936 - **CNIL** (cumulative net investment loss)
balance



T1206 - Tax on **split income**



If you have **Legal fees paid to collect salary or wages**, go to the section Employment expenses, and select *Legal fees paid to collect salary or wages*.

* = This is a required field

T5 - Statement of Investment income

Copy the amounts from your T5 - *Investment income* information slip to the boxes below. Enter all amounts in Canadian dollars.

You may not receive a T5 slip if the investment income is **less than \$50**, but you must still report the income.

You also have to report the interest on any tax refund that you received in 2025 as shown on your notice of assessment or reassessment.

This T5 slip was issued by

TD Canada Trust

When the income relates to a **JOINT** account, enter your percentage share in the account, otherwise leave **blank**.

%

Enter an exchange rate **ONLY** when your slip shows a currency code in Box 27. The average exchange rate for \$US was 1.3978 in 2025, See the Bank of Canada's website (www.bankofcanada.ca) for other exchange rates.

Exchange rate applying to **ALL** currency amounts recorded on this slip

Important Note regarding dividends You need to enter the actual amounts of dividends received, as shown on the T5 slip.

Box 24 - actual amount of eligible dividends

24

\$

Box 10 - actual amount of dividends other than eligible dividends

10

\$

Boxes 25, 26, 11 and 12 of the T5 slip are optional.

Box 25 - taxable amount of eligible dividends

25

\$

Box 26 - dividend tax credit for eligible dividends

26

\$

Box 11 - taxable amount of dividends other than eligible dividends

11

\$

Box 12 - federal dividend tax credit for dividends other than eligible dividends

12

\$



File saved successfully

Other boxes



Box 13 - interest from Canadian sources	13	\$	<input type="text" value="\$50.00"/>
Box 14 - other income from Canadian sources	14	\$	<input type="text"/>
Box 15 - foreign income earned as dividends	15	\$	<input type="text"/>
Box 15 - foreign income earned as interest	15	\$	<input type="text"/>
Box 16 - foreign income tax paid on dividends income	16	\$	<input type="text"/>
Box 16 - foreign income tax paid on interest income	16	\$	<input type="text"/>
Country name if you have foreign income.			<input type="text" value=""/>
Box 17 - royalties from Canadian sources - work or invention	17	\$	<input type="text"/>
Box 17 - royalties from Canadian sources - investments	17	\$	<input type="text"/>
Capital gains dividends	18	\$	<input type="text"/>
Box 19 - accrued income - annuities	19	\$	<input type="text"/>
Box 19 - accrued income - death of spouse	19	\$	<input type="text"/>
Equity linked notes interest	30	\$	<input type="text"/>

Income derived from a "related business"

Answer the question below if an income reported on this slip derives from a "related business".

Does the tax on split income rules apply for this T5 slip?



File saved successfully



* = This is a required field

Other income

Make a selection below if you had other income in 2025 that you have not yet reported in this interview.

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

Other income	Labour adjustment benefits <input type="radio"/>
	Grants or training allowance <input type="radio"/>
	Death benefit received from employer upon death of your spouse <input type="radio"/>
	T1198 - Qualifying retroactive lump-sum payment <input type="radio"/>
	Other taxable income (federal line 13000) <input type="radio"/>

* = This is a required field

Information from other T-slips

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button next to the item.

Information from other T- slips	RC210 - Canada Workers Benefit advance payments statement [Federal Line 41500]	<input type="radio"/>
--	--	-----------------------

For a list of all information slips and where to enter them, [Information slips](#).

If you have **T10 - Pension Adjustment Reversal (PAR)**, go to the section [HBP, LLP and other plans and funds](#), and select *T10 - Pension adjustment reversal*.

* = This is a required field

Medical expenses, disability deductions

If you incurred medical expenses or are disabled, or if you housed an elderly relative whom you supported, select the relevant item below. To learn more, visit [Tips relating to medical expenses](#).

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

Medical expenses	Medical expenses	<input checked="" type="radio"/>
	Sharing of medical expenses	<input type="radio"/>
	Last date of medical expenses	<input type="radio"/>

Disability deductions, caregiver	Infirmity and Disability amounts claim for yourself* (line 31600)	<input type="radio"/>
	Disability supports deduction for attendant care, etc. you needed to be able to earn income (line 21500)	<input type="radio"/>
	Home accessibility expenses (line 31285)	<input type="radio"/>

*To claim the disability amount transferred from a dependant or your spouse, first make the claim in the file of your dependant or spouse. The program will automatically transfer their unused disability amount to your tax return.

* = This is a required field

Medical expenses

Please enter medical expenses in the file of the family member for whom they were incurred. This will enable MaxBack to properly optimize the medical expenses deductions. Select the 'Add another' button to enter additional amounts. Note that your total medical expenses must exceed the lesser of the threshold amount and 3% of your net income in order to reduce your taxes. If you already have a separate list of medical expenses, enter *See list* in the description section below and indicate the total amount. If you are filing electronically, keep your list and receipts in case the government should ask to see them. If filing a paper return, attach a copy of the list and your receipts to your tax return.

To learn more, visit [Line 33099 - Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age](#).

Do not enter here an amount which you already entered in **Box 85 of a T4 slip or in Box 135 of a T4A slip**.

For more help on how to enter your medical expenses, visit [Tips relating to medical expenses](#).

Medical expenses

31-12-2025 Descr. 01-09-2025, UHIP - International Health	\$ 756.00	<input type="radio"/>
31-12-2025 Descr. 01-09-2025, AMS (SGPS) health and De	\$ 300.00	<input type="radio"/> <input type="radio"/>
31-12-2025 Descr. 15-10-2025, Dental	\$ 125.00	<input type="radio"/> <input type="radio"/>
31-12-2025 Descr. 20-12-2025, Medication	\$ 65.75	<input type="radio"/> <input type="radio"/>

Specified medical expenses (not claimed elsewhere)

Selection <input type="text"/>	\$ <input type="text"/>	<input type="radio"/>
--------------------------------	-------------------------	-----------------------

There are special rules when claiming the disability amount and attendant care as medical expenses. If you entered an amount for the cost of attendant care, [use the page 'Infirmity and disability amounts claim for yourself \(line 31600\)'](#) if you need to adjust how to claim the cost of attendant care and the disability amount.

* = This is a required field

Tuition, education and interest on student loans

If you attended post-secondary school in 2025, paid tuition fees, or have unused tuition and education amounts from prior years, select the 1st item below. If you paid student loan interest that you have not previously claimed, select the 2nd item. To transfer tuition and education amounts from a dependant, see the 3rd item.

You can watch the UFile video [How to claim the Canada Training Credit \(CTC\)](#).

You can watch the UFile video [How to enter scholarship income and the scholarship exemption](#).

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

Tuition and education	T2202 Tuition and enrolment certificate* (TL11A/TL11C) (line 32300) <input checked="" type="radio"/>
	Interest paid on your student loans (line 31900) <input type="radio"/>
	Tuition amount transferred from a child whose return is not processed with yours (line 32400) <input type="radio"/>
	Part-time program details if you received scholarship, fellowship, and bursary income to be included at line 13010 <input type="radio"/>
	Canada training credit (CTC) <input type="radio"/>

*To claim tuition amount transferred by your spouse (line 36000 of Schedule 2), enter them in your spouse's file if you are preparing both returns together. If you are preparing separate returns, click *Spouse - basic information* in the left side menu, select *Yes* for the question *Do you wish to claim Schedule 2 transfers*, then see the page titled *Spouse - Schedule 2 transfers*.

* = This is a required field

Tuition and education amounts (T2202,TL11A,TL11C)

Use this page to enter information about your tuition and education expenses.

For useful tax tips for students, [click here](#).

As of January 1, 2017, the federal education and textbook amounts have been eliminated. In addition, some provinces have eliminated tuition and/or education and textbook amounts. The program will calculate according to the rules in your province of residence at the end of the year.

You can watch the UFile video [How to enter scholarship income and the scholarship exemption](#).

Note: You cannot claim the Canada Workers Benefit (CWB) if in 2025 if you were enrolled as a full-time student at a designated educational institution for more than 13 weeks in the year (3 months = 13 weeks), unless you had an eligible dependant at the end of the year.

Current year tuition amount

T2202, TL11A, TL11C

T2202 Eligible tuition fees paid to Canadian educational institutions for 2025

(Enter description in first field, amount in the \$ field.)

Queen's University	26	\$	\$30,000.00	<input type="radio"/>
St. Lawrence College	26	\$	\$10,000.00	<input type="radio"/> <input type="radio"/>

TL11A, TL11C Eligible tuition fees paid to foreign educational institutions for 2025. The individual **must be, during the year, a student in full-time attendance** at a university outside Canada in a course leading to a degree at not lower than the bachelor or equivalent level.

(Enter description in first field, amount in the \$ field.)

		\$		<input type="radio"/>
--	--	----	--	-----------------------

T2202 Number of months of **part-time** post-secondary studies
(or **TL11A/TL11C** Column B)

24	#	
----	---	--

T2202 Number of months of **part-time** post-secondary studies
(if you were suffering from a [major functional deficiency](#))
(or **TL11A/TL11C** Column B)

24	#	
----	---	--

T2202 Number of months of **full-time** post-secondary studies
(or **TL11A/TL11C** Column C)

25	#	12
----	---	----

Charitable donations on T2202

\$

Unused tuition and education amounts from prior years

Unused tuition and education amounts from
prior years - **federal**

\$

Unused tuition and education amounts from
prior years - **provincial**

\$

Transfer of current year unused amounts

Schedule 11: If your income is low, you may have unused current year tuition, education and textbook amounts. You can transfer these unused amounts to your spouse or to a parent to reduce their federal and provincial taxes. Unused amounts from prior years cannot be transferred to another person. Unused amounts that are not transferred will be carried forward for you to use in a future year.

Treatment of current year unused tuition
amount - federal

Let MaxBack decide ▼

If you selected *Transfer ...* as an option above, and you wish to transfer the **maximum** of your current year unused amounts, leave the fields below blank. The program will then transfer your federal and provincial unused amounts (up to the maximum allowed for each). Different amounts can be transferred federally and provincially. If you wish to transfer only a **portion** of your unused amounts, enter the federal and provincial amounts in the corresponding fields below. For example, to transfer only provincially, enter «0» in the federal field and enter the amount to transfer in the provincial field. The maximum transfer is the lesser of the unused amounts or \$5,000. Note that the program will automatically limit the transfer to the unused amounts available.

Note: Since 2017, some provinces have eliminated the tuition and education amounts. If this credit is discontinued in your province, you will not see the provincial field below as no provincial amount can be transferred.

Portion of unused amount to transfer federally
(max. \$5,000)

\$

Bursaries

Bursaries are not taxable if the taxpayer can deduct in the calculation of the tax payable for the program of studies a tuition, education and textbook amount for the immediately preceding taxation year or for the following taxation year.

Last year/Next year - the person attended a full
time/part time post-secondary institution

▼

* = This is a required field

T1M - Moving expenses

If you moved at least 40 kilometres closer to your work or school, select the appropriate item below. If you moved in 2024 but could not claim all your expenses on your return for that year, select the last item below. For tips relating to moving expenses, [click here](#).

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

Moving expenses	T1M - Moving expenses deduction (you moved closer to your workplace).	<input type="radio"/>
	T1M - Moving expenses deduction (you moved closer to your workplace (simplified method)).	<input type="radio"/>
	T1M - Moving expenses deduction (you moved closer to your school).	<input type="radio"/>
	T1M - Moving expenses deduction (you moved closer to your school (simplified method)).	<input type="radio"/>
	Unused moving expenses from a prior year	<input type="radio"/>

* = This is a required field

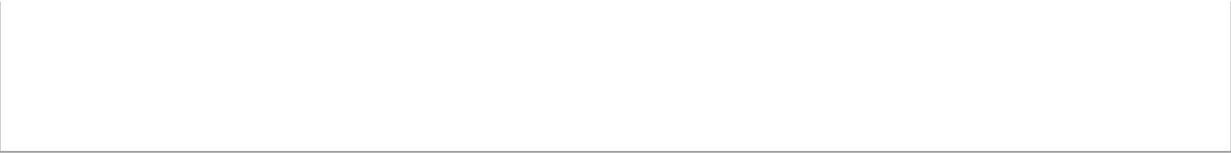
Ontario tax credits

The program automatically calculates your Ontario provincial forms and lines 42800 and 47900 based on information you enter in the interview. You can control whether you or your spouse receives certain Ontario tax credits using the second item below. For more information on Ontario tax and credits, [click here](#).

Ontario tax credits	ON479 line 63110 - Ontario political contributions tax credit	<input type="radio"/>
	Assigning Ontario credits to one spouse or the other	<input type="radio"/>
	Separate residences: On December 31, you and your spouse were occupying separate residences for medical reasons.	<input type="radio"/>
	Unused labour-sponsored funds tax credit	<input type="radio"/>

ON-BEN Application	ON-BEN - Application for the 2026 Ontario Trillium Benefit (Ontario sales tax credit, Ontario energy and property tax credit, Northern Ontario energy credit) and the Ontario Senior Homeowners' Property Tax Grant.	<input checked="" type="radio"/>
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ON-BEN Declaration(s)	Declaration for rent paid (tenants), including a private long-term care home	<input checked="" type="radio"/>
	Declaration for property tax paid (owners)	<input type="radio"/>
	Declaration for student in a designated residence	<input checked="" type="radio"/>
	Declaration for home energy costs for residence on a reserve	<input type="radio"/>
	Declaration for amount paid for public or non-profit long-term care home	<input type="radio"/>



To claim tax credits for self-employed individuals, see [Credits for self-employed](#) in the left side menu.

If you have **federal political contributions**, go to the section [Donations/political contributions](#), and select *Federal political contributions*.

If you have **Ontario seniors' public transit** tax credit, go to the section [Other deductions and credits](#) and select *ON479 line 63100 - Ontario seniors' public transit tax credit*.

* = This is a required field

Application for the 2026 Ontario Trillium Benefit and the Ontario Senior Homeowners' Property Tax Grant (ON-BEN)

Complete this page if you want to make an application for the 2026 Ontario Trillium Benefit (Ontario sales tax credit, Ontario energy and property tax credit, Northern Ontario energy credit) and the Ontario Senior Homeowners' Property Tax Grant.

For more information, [click here](#).

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 2026 OEPTC?
(ON-BEN, line 61020)

Yes ▾

You selected "**Yes**". Make sure you consult the **Declaration** box below.
Continue with your data entry.

Application for the Northern Ontario energy credit (NOEC)

Do you want to apply for the 2026 NOEC? (ON-BEN, line 61040)

▾

Choice for delayed single OTB payment

Do you choose to **wait until June 2027** to get your 2026 OTB entitlement? (ON-BEN, line 61060)

Yes ▾

If you select **Yes**, you will get your OTB in **one payment in June 2027**.

If you select **No**, you will receive your OTB **monthly from July 2026 to June 2027**.

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

Do you want to apply for the 2026 OSHPTG?
(ON-BEN, line 61070)

▾

* = This is a required field

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

For more information, [click here](#).

Address of your principal residence (if different from current address):

Street

City

Postal code

Number of months you occupied this residence
in 2025

Amount of rent paid for 2025

Is this residence a **private** long-term care
home?

Name of landlord

If you have other declaration(s) to enter [Click here](#) to select whichever Declaration(s) applied to your situation in 2025.

* = This is a required field

ON-BEN - Declaration - Designated student residence

For more information, [click here](#).

Name of the designated university, college or private school residence.

Queen's University

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 2025.

* = This is a required field

Refund or balance owing

If you need to report a change in your direct deposit information, or you want to enclose less than the full amount due with your tax return, select the appropriate item below.

Click the 'Add' button corresponding to an item below to add a new page, then enter your information. If you do not need to add any other item, simply click the 'Next page' button. To edit a page, select it in the table of contents, and to delete it, select its corresponding 'Remove' button .

Refund or balance owing	Amount enclosed	<input type="radio"/>
	Start direct deposit or change banking information	<input type="radio"/>
	Ontario opportunities fund (Ontario residents only)	<input type="radio"/>

* = This is a required field

MaxBack controls

MaxBack will automatically make decisions to lower taxes payable and maximize your refund. These options allow you to control how MaxBack works.

Schedule 6 - Canada Workers Benefit

Are you in an exception situation which prevents you from claiming the Canada Workers Benefit (CWB, line 45300)?

No ▾

Starting in 2019, the tax-exempt part of working income earned on a reserve or an allowance received as an emergency volunteer is excluded from the calculation of "working income" and "adjusted family net income" for the purposes of Schedule 6. It is up to the taxpayer to choose, pursuant to subsection 122.7 (1.1) of the ITA, to include the tax-exempt portion in the calculation of "working income" and "adjusted family net income".

Election to include tax-exempt income for purposes of Schedule 6

Let MaxBack decide ▾

Estimated calculations

Do you wish to have the estimated **Canada Groceries and Essentials Benefit** (including any related provincial credit)?

Yes ▾

Schedule of marginal tax rate calculation

The marginal tax rate is the rate at which the next dollar of your income will be taxed.

Do you wish to have the marginal tax rate calculation?

Yes ▾

Tax checklists

Given the variety of deductions and tax credits that can be claimed when filing a tax return, many individuals do not know what amounts they could be eligible for. **To help people avoid potential oversights** in tax returns, starting in 2020, the program will generate the following two checklists that can be used as reminders: General checklist, and Medical expenses checklist.

By default, these two checklists will be automatically generated in the file of each individual for whom a return is calculated in the software. Use this section to control the display of these lists.

Do you want to have the tax checklists?

Yes - Generate the checklists ▾

General checklist?

Yes - Generate the checklist ▾

Medical expenses checklist?

Yes - Generate the checklist ▾

Other

As per CRA NETFILE's specifications, the program must require the taxpayer to answer one or several of the three questions below. If applicable, UFile will prompt you to do so in the NETFILE section when you calculate and access the **Review** page.

If applicable (click ? for details), please select Yes to confirm that your spouse's adjusted taxable income is NIL. (see your Schedule 2, line 36100)

If applicable (click ? for details), please select Yes to confirm that your spouse's provincial/territorial adjusted taxable income is NIL. (see your Provincial/Territorial Schedule (S2), line 59120)

If applicable (click ? for details), please select Yes to confirm that your eligible dependant's net income is NIL. (see your Schedule 5, section 30400, line 51106)

* = This is a required field

Free for Students special offer

UFile.ca, together with the Canadian Federation of Students (CFS), is pleased to offer a special promotion that lets students prepare and file their 2025 tax returns free of charge.

To take advantage of this special offer and get your UFile code, visit the applicable Web site below:

For members of Canadian Federation of Students (CFS).

For students non-members of the CFS.

Special offer for students members of Canadian Federation of Students (CFS) and students non-members of the CFS.

Enter your 7 characters special offer code here:

* = This is a required field

End of interview

Well done! To review your results, view messages and more, click on the [Review section](#).

Did the interview miss something?

Check the *Interview setup* selections for other topics that apply to you.

Do you have a spouse or dependants?

To produce an accurate tax return it is important to include the data for your whole family. Click on *add spouse* or *add dependant*, and then click on the *Next* buttons to work through the interview process for that person.

How do I . . . ?

[Review or change my information](#)

[View the tax results summary and diagnostics](#)

[View or print the tax return](#)

[Netfile the tax return](#)

[Switch to another family member](#)

[Remove a family member](#)