Note: All index references are to sections of the book

#### Α

## **Accounting fees**

• deduction from business/professional income, 6150

## Adjusted cost base

- additions to, 4120
- bonds, 4124
- calculation, 4120
- deductions from, 4120
- identical properties, 4121
- negative, 4128
- partnership interest, 4123
- shares, 4122

## Adjustments

• to filed T1 return, 1160

## Adoption expenses tax credit, 10090

#### Adventure or concern in the nature of trade, 4015

#### Advertising

- deduction from business/professional income, 6105
- rental expense deduction, 5220.2

#### Age amount tax credit, 10020

#### **Aircraft**

- expense deduction, 2460
- personal use of, 2115

Alberta, see Provincial and territorial taxes and credits

# **Alimony and maintenance**, *see* Support payments made/received

## Allowable business investment loss (ABIL)

- claiming and filing, 9191
- deductibility, 4610
- generally, 4600, 9190
- small business corporation definition, 4620

# Allowances to employees, 2120

- motor vehicle, 2122, 2130
- travel, 2121, 2123

## Alternative minimum tax, 11100

#### Annuities, 3305

#### **Apprentice**

- apprentice mechanics' tools deduction, 2345, 2410
- grants, 2125, 2415, 8262
- investment tax credit, 11030

## Artists

- employment expense deductions, 2420
- project grants, 8270

## Assessments, see also Reassessments

- initial, 14011
- loss determination application, 14013
- notice of objection, 14030
- reassessment, 14012

#### Attendant care

- medical expense deduction, 10123
- summary of claimable expenses, 10195.2

## Attribution rules, see also Income splitting

- attribution of gains/losses to spouse or common-law partner, 14230
- generally, 14200
- interest-free or low interest loans, 14220
- transfers to spouse or minors, 14220
- transfers to a trust or corporation, 14240, 14250, 14260

# Audits and Investigations, 14100

#### **Automobiles**

- allowance, 2122, 2130
- deductions and benefits table, Appendix B-6
- deduction from business/professional income, 6165
- deduction from employment income, 2460
- deduction from rental income, 5220.13
- luxury passenger vehicles, 7160
- operating costs benefit, 2132
- standby charge, 2131
- zero-emission vehicles, 7162

## Available-for-use rules, 7125

#### Awards and prizes

• taxation of, 2205, 2280, 8261

## В

#### **Bad debts**

- deduction from business/professional income, 6110
- capital account, 4520
- personal use property, special rules, 4573

# Bank charges

• deduction from business/professional income, 6145

## Basic personal tax credit, 10010

## Benefit conferred, 14310

#### **Board and lodging**

- special work site, 2136
- taxable employment benefit, 2135

#### **Bonds and debentures**

- accrual rules, 3205
- adjusted cost base (ACB), 4124
- proceeds of disposition, 4350
- transferred between interest dates, 3230

#### **Bonuses**

• deduction from business/professional income, 6195

#### Books and records, 14120

**British Columbia**, *see* Provincial and territorial taxes and credits

## **Bursaries**

• taxation of, 8270

#### **Business income**

- deemed business income, 6025
- definition of business, 6010
- determining, 6020
- expenses, limits on deductibility, 6040
- expense deductions, 6100

# **Business investment loss**, *see* Allowable business investment loss (ABIL)

#### C

CRA, see Canada Revenue Agency

Canada carbon rebate, 11275

## Canada child benefit

- generally, 10005
- income splitting, 14270

## Canada employment tax credit, 10240

# Canada Pension Plan (CPP)/Quebec Pension Plan (QPP)

- contributions through employment credit, 10060
- contributions on self-employment and other earnings, 9230, 10070, 11210
- excess contributions, 10061, 11260
- taxation of benefits received, 8120

# **Canada Revenue Agency**

- administration of income tax, 1000
- publications, 1010

#### Canada training credit, 11295

#### Canada workers benefit

- advance payments, 11050
- generally, 11290

## **Canadian Forces personnel**

• employment income deduction, 2425, 9310

# **Capital cost allowance**, *see also* Depreciable property

- accelerated CCA, 7010
- available-for-use rules, 7125
- claiming for rental purposes, 5121, 5240
- claiming for business, 6115, 7110
- classes
- • quick reference table, 7000
- depreciable property additions for year, 7115, 7120
- general rules, 7105
- half-year rule, 7140
- immediate expensing incentive, 7017
- recapture, 7145

## • rental properties, 7165

• terminal loss, 7150

# Capital dividends, 3125

## Capital gains

- computation, 4100
- defined, 4005
- · exemption, see Capital gains exemption
- flipped property, 4850
- gifts of qualifying securities, 4600
- inclusion rate, 4150
- lifetime exemption, 4210, 9380
- personal-use property, 4571
- principal residence disposition, 4820
- proceeds of disposition, 4110
- qualified small business corporation (QSBC), 4220
- replacement property, 4700
- reserve, 4140
- Schedule 3, 4005, 4130
- vs. income, 4010

## Capital gains exemption/deduction

- lifetime capital gains exemption, 9380
- qualified farm or fishing property, 4231
- qualified small business corporation shares, 4220

#### Capital loss

- business investment losses, 4600, 9190
- calculating, 4100
- carryback/carryforward, 9370
- loss application rules summary, 9371

#### Capital property

- adjusted cost base, 4120
- charitable donation of, 10214
- costs of disposition, 4120

## Caregiver

- tax credit, 10050, 10055
- tax credit summary table, 10006

## **Carrying charges**

• deduction from investment income, 3710

# Cell phones, computers, internet

• employer provided, 2140

#### **Charitable donations**

- calculation of tax credit, 10211
- capital property, 4330
- claiming and filing, 10215
- generally, 10210
- gift defined, 10212
- property donations, 10214
- split-receipting rules, 10212.2
- to U.S. charities, 10213

## Child care expenses, 9170

## **Child support**

- taxation of support paid, 9211
- taxation of support received, 8241

Child tax benefit, 3200, 8210

Clean energy equipment, 7225

Clergy residence deduction, 2430, 9260

#### Club dues

- business/professional expense, 6160
- employer provided, 2295

## **Commission salespersons**

• expenses deductible, 2435

**Common-law partner**, *see* Spouse or common-law partner

#### **Conventions**

• expenses deduction, 6120

Cost base, see Adjusted cost base

#### COVID-19

- benefit income, individual, 8267
- government assistance, business, 6035

Crypto-Assets, 4515

Cumulative net investment loss (CNIL), 4240

D

#### **Damages**

- deduction from business/professional income, 6125
- taxation of, 3250, 4110

Death Benefits, 8265

## **Deceased taxpayers**

- medical expenses, 10192
- T1 return due date, 1140

#### Deductions, personal tax, see under specific items

• quick reference table, 9010

## **Deemed disposition**

- change in use rules, 4830
- emigration, 15610

## **Dependants**

- caregiver credit, 10050, 10055
- eligible dependant credit, 10040
- medical expense deduction, 10193, 10200

## **Depreciable property**

- available-for-use rules, 7125
- capital cost allowance, 7100
- dispositions, see Dispositions

# Depreciable property (cont'd)

- non-arm's length transactions, 7133
- personal use of property, 7131
- quick reference table, 7000

## **Depreciation**, see Capital cost allowance

## Digital news subscription tax credit, 10095

#### Directors' fees, 2165

# Disabled persons

- disability supports deduction, 9180
- disability tax credit, 10120
- • claiming and filing, 10126
- • eligibility requirements, 10120–10122
- • Form T2201, 10123
- • transfer to a supporting person, 10126, 10140, 10180
- employment benefits, 2170, 2490
- registered disability savings plans, 8230, 16230

## **Dispositions**

- bonds, debentures, promissory notes, 4510
- depreciable property, 4420, 7135
- generally, 4000
- land and buildings, 4410
- principal residence exemption, 4800
- qualified, 4200
- shares or mutual funds, 4320

#### Dividend income, 3100

- capital, 3125
- capital gains, 3150
- deemed, 3130
- from Canadian corporations, 3110
- from non-resident corporations, 3115
- in kind, 3135
- meaning of, 3105

#### Index

- payments to non-residents, 15320
- reporting, 11081
- stock, 3140
- taxation, 11081, 11080

#### Dividend tax credit

- claiming and filing, 11081
- generally, 11080

# Donations, see Charitable donations

#### Ε

#### **Earned income**

- calculation for RRSP purposes, 9132
- defined for child care expenses, 9170

# Eligible educator school supply tax credit, 11330

**Emigrating from Canada**, 15610

Employee benefit plans, 2180, 2200

Employee profit sharing plans (EPSP), 2190

# Employment benefits and allowances, 2100, see under specific items

## **Employment deductions**

- apprentice mechanics, 2410
- artists and musicians, 2420
- commission employees, 2435
- labour mobility, 2450
- power saw operators, 2480
- transport employees, 2525

## **Employment income**

- employee vs. independent contractor, 2015
- generally, 2005
- salary deferral arrangements, 2020, 2160
- tax-free and taxable benefits, 2100

## **Employment Insurance (EI)**

- benefits, 2195
- benefits repayment, 9281
- lump-sum payments, 8221
- overpayments, 11270
- premiums on self-employment, 10080, 11220
- taxation of, 8220
- tax credit for premiums paid, 10080

# Entertainment expenses, 6135

## Exploration and development expenses, 9240

F

## Farming and fishing income

- calculating income, 6310
- capital gains exemption, 6330
- definition, 6320
- instalment payment of tax, 1214
- losses (farming), 6350, 9361
- net income stabilization account (NISA), 6340
- qualified farm and fishing property, 4230
- taxation of, 6310

## **Fellowships**

• taxation of, 8270

Filing due dates, 1140, 1410

#### Fines and penalties

- deduction not allowed, 6218
- quick reference table, 1420

## First Home Savings Accounts (FHSAs)

- contributions, withdrawals and transfers, 16241
- deduction, 9140
- generally, 16240
- income, 8255

- overcontributions, 16242
- Part XI.01 tax, 16250

## First-time home buyers tax credit, 10250

Fishers, see Farming and fishing income

## Foreign exchange gains/losses

- capital account, 4530
- deduction from business/professional income, 6130

## Foreign investment income

- income information reporting, 1310, 3530
- offshore investment fund property, 3510

## Foreign tax credit

- business, 11012
- claiming and filing, 11013
- generally, 9273.5, 11010
- non-business, 11011

G

#### **GST/HST** credit, 1153

#### **GST/HST** rebate

- employee and partner, 2401, 11320
- included in employment income, 2401

Gifts, see Charitable donations; Awards and prizes

Government grants, 2210, 2301, 7132

Gratuities and tips, 2215

Guaranteed income supplement (GIS), 8331

Н

Half-year rule, 7140

Health services plan premiums, 2275, 2290

Home accessibility tax credit, 10260

Home buyers' tax credit, 10250

**Home Buyers' Plan**, 8251, *see also* Registered retirement savings plans

# Home office expenses

- deduction by employee, 2535
- deduction from business/professional income, 6135

Immediate expensing incentive, 7017

**Immigrating to Canada**, 15620

**Inadequate consideration**, 14340

**Income**, *see under* specific type of income (e.g., Business, Employment, Investment, Rental, etc.)

## **Income splitting**

- attribution of gains and losses to spouse or commonlaw partner, 14230
- attribution rules, 14200
- pension income splitting, 8140–8143, 9150, 10102
- strategies, 14270
- tax on split income, see Tax on split income
- transfer and loans to spouse or common-law partner or minors, 14220
- transfers and loans to a corporation, 14250
- transfers and loans to a trust, 14240
- transfers of property to a reversionary trust, 14260

**Income Tax Folios**, 1010

**Income Tax Technical News**, 1010

**Information Circulars**, 1010

**Information returns**, 1310

**Instalments**, 1200, 11345

- balance-due day, 1230
- interest on late or deficient, 1220
- methods, 1210

Insurance, see also Life insurance

- deduction from business/professional income, 6140
- supplemental unemployment benefit plan, 2195

Intangible assets, 7205

#### **Interest**

- credit, paid on student loans, 10150
- expenses, deduction for, 3720, 6145
- income, see Interest income

#### Interest income, 3200

- accrual rules, 3205
- blended payments, 3235
- damage awards, 3250
- definition, 3210
- generally, 3200
- on tax refunds, 3250
- paid to non-residents, 15310
- reporting, 3200, 3205

## Interpretation Bulletins, CRA, 1010

## **Inventory**

- distinguished from capital property, 4010
- farming or fishing, 6310

#### **Investment income**

- annuities, see Annuities
- carrying charges, deduction, 3710, 5256
- deductions in computing, 3700
- • carrying charges, 3710
- • interest expense, 3720
- dividends, see Dividend income

#### Investment income (cont'd)

- foreign-source, 3500
- interest, see Interest income
- mutual fund, see Mutual funds
- royalties, see Royalties
- taxation of, 3700

#### Investment tax credit

- apprenticeship expenditures, 11034
- flow-through mining expenditures, 11033
- generally, 11030
- qualified property, 11031
- qualified SR&ED expenditures, 11032
- refund of, 11300

#### K

## Kiddie tax, see Tax on split income

## L

# Labour mobility deduction, 2450

## Labour-sponsored funds

- federal tax credit, 11040
- reporting, 11000

# Land

• adjusted cost base (ACB), 4125

Landscaping costs, 5250, 5253

Lease transactions, 7220

Leasehold inducements, 5254.2

Leasehold interests, 7210

## Legal fees

• deductible from business/professional income, 6150

- deductible from employment income, 2300, 2455
- deductible from rental income, 5220.6
- general deductibility, 9271
- support payments, re, 9213, 9271

# Liability for Canadian tax, 1020

## Life insurance premiums (group), 2220

Life insurance, 3310

# Lifelong learning plan (LLP), 8251

## Limited partnership, see also Partnership

• losses of other years, 9350

## Listed personal property, see Personal-use property

## Loans

- employee, interest-free and low-interest, 2235, 2440, 14352.4
- employee home purchase and relocation, 2238
- non-arm's length persons, 3335, 14330
- shareholder, 3330, see also Shareholder loans
- spousal, income splitting, 14220

## Losses

- business investment, 4600, 9190
- capital loss, see Capital loss
- carryback/carryforward, 9370
- farm, 6350, 9361
- generally, 4005
- limited partnership, 9350
- non-capital, see Non-capital loss
- office or employment, 2010
- rental, 5300
- summary table, 9373

#### Loyalty and points programs, 2240

M

**Manitoba**, *see* Provincial and territorial taxes and credits

#### Meals and entertainment

- deductibility, business/professional income, 6155
- deductibility, employment income, 2245, 2530
- employee, 2245

# **Medical expenses**

- amount claimable, 10190
- attendant care/nursing home expenses, 10123, 10195.2
- authorized medical practitioners, list of, Appendix A
- deceased persons, 10192
- dependants, 10193, 10200
- eligible, 10195
- payment and reimbursement of, 10191
- quick reference table of eligible and non-eligible medical expenses, Appendix A
- receipts, 10194
- refundable medical expense supplement, 11280
- time of, 10192

Membership fees, 6160

Minimum tax, see Alternative Minimum Tax

Motor vehicles, see Automobiles

Moving expenses, 9200

Multigenerational home renovation tax credit, 11340

Municipal officer's expense allowance, 2265

#### Musicians

• employees' instrument expense deduction, 2465

## **Mutual funds**

• disposition of, 4320

• income, 3315

Ν

Net-capital loss, see Capital loss

Net federal tax calculation, 11000

**Net income**, *see* type of income (e.g., Business, Employment, Investment, Professional, Rental, etc.)

**New Brunswick**, *see* Provincial and territorial taxes and credits

**Newfoundland and Labrador**, *see* Provincial and territorial taxes and credits

#### Non-capital loss

- carryback/carryforward, 9360
- generally, 9360

Non-refundable tax credits, see also specific items

- generally, 10000
- personal tax credits quick reference table, 10005

#### **Non-residents**

- elective returns, 15510
- filing requirements, 15500
- payments to, 11240
- taxation of, 11240, 15131
- underused housing tax, 15410

Non-taxable income, 1020

Northern residents' deduction, 2470, 9390

**Northwest Territories**, *see* Provincial and territorial taxes and credits

**Notice of objection**, see Assessments

**Nova Scotia**, *see* Provincial and territorial taxes and credits

**Nunavut**, *see* Provincial and territorial taxes and credits

0

Objections, 14030

Office, income from, see Employment income

## Old Age Security (OAS) benefits

- claiming and filing, 8113
- generally, 8110
- non-resident, payment to, 8113, 15340
- repayment, 8112, 9282, 11222
- voluntary deferral, 8111

Ontario, see Provincial and territorial taxes and credits

Options to buy or sell property, 4540

Other income, see under specific items

P

#### PRPP employer contributions, 9105

#### **Parking**

• employer-provided, 2270

## **Partnership**

- adjusted cost base of partnership interest, 4123
- defined, 3600
- limited partnership income, 3600
- limited partnership losses, 9350

Patents, see Intangible assets

## Payment of tax

- generally, 1200
- instalments, 1200
- reporting taxes paid, 11345

#### **Penalties**

- deductibility from business/professional income, 6218
- failure to file, 1420
- · generally, 1420
- information returns, 1420
- quick reference table, 1420

## Pension adjustment

- generally, 9110
- RRSP deduction limit, 9131

**Pension benefits/income**, *see also* Canada Pension Plan (CPP)/Quebec Pension Plan (QPP), Old Age Security (OAS) Pension

- eligible pension income, 8141, 10101
- foreign, 8134, 10103
- generally, 8100
- income-splitting between spouses, 8140, 9150, 10102
- lump-sum payments, 8263
- non-resident, payment to, 10104, 15340
- registered retirement income funds (RRIFs) and annuities, 8133
- reporting, 8136
- service pension or allowance, 2320
- superannuation or pension benefits, 8131
- tax credit, 10100
- U.S. social security, 8135

Personal tax credits, see also specific items

• quick reference table, 10005

**Personal tax deductions**, see also specific items

• quick reference table, 9010

Personal use property, 4570

Police force personnel deduction, 2425

#### **Political contributions**

- business non-deductibility, 6220
- federal tax credit, 11020, 11021

**Prince Edward Island**, *see* Provincial and territorial taxes and credits

# Principal residence

- change in use, 4830, 5410, 5420, 5430
- definition, 4810
- designation, 4821
- disposition, 4820
- flipping, 4850

Prizes, see Awards and prizes

Professional and union dues, 2406, 2407, 9160

#### Professional income, see also Business income

- determination of, 6030
- expenses, 6100

#### Provincial and territorial taxes and credits

- Alberta, 12100
- British Columbia, 12200
- Manitoba, 12300
- New Brunswick, 12400
- Newfoundland and Labrador, 12500
- Northwest Territories, 12600
- Nova Scotia, 12700
- Nunavut, 12800
- Ontario, 12900
- Prince Edward Island, 121000
- Quebec, see Quebec
- Saskatchewan, 121100
- Yukon, 121200

Q

Qualified farm or fishing property, 4230

Qualified small business corporation, 4220

## Quebec taxes and credits

- abatement, 11250
- calculating net income, 13200
- calculating refund or balance due, 13600
- calculating taxable income, 13300
- calculating total income, 13100
- income tax and contributions, 13500
- non-refundable tax credits, 13400
- non-refundable and refundable tax credits table, Appendix B-3

R

#### Reassessments

- generally, 14012
- objections, 14030
- waivers, 14020

Recapture, 7145

Rectification and rescission, 14040

Refund due, 11351

#### Registered disability savings plan (RDSP)

- generally, 8230, 16230
- Part XI.01 tax, 16250
- receipts from as income, 8230

## Registered education savings plan (RESP)

- accumulated income payments (AIPs), 8266.2, 16224
- educational assistance payments (EAPs), 8266.1, 16222
- generally, 8266, 16220
- Part I tax, 8266

## Registered education savings plan (RESP) (cont'd)

- Part X.5 tax, 11061
- Part XI.01 tax, 16250

## Registered pension plans

• deduction, 9120

#### Registered retirement income fund (RRIF)

- Part XI.01 tax, 16250
- reporting, 8133

## Registered retirement savings plan (RRSP)

- deduction, 9130
- deduction limit, 9131
- earned income, 9132
- income, 8250
- overcontributions, 9135
- Part XI.01 tax, 16250
- spousal plans, 8252, 9133
- tax planning points, 9136

#### Rental income

- business or property income, 5110
- calculating, 5120
- change-in-use rules, 5410
- current vs. capital expenses, 5210
- deductible expenses, 5200, 5210, 5220
- generally, 5000
- non-residents, 5124, 5500, 15330
- short-term rentals, 5010
- U.S., 5005

# Rental losses, 5300

#### Repairs and maintenance

• deduction from business/professional income, 6185

# Replacement property rules, 4700

Research grants, 2301

## Reserves, 6190

## Residency

- ceasing Canadian, 15130
- common law rules, 15110
- deeming rules, 15120
- generally, 15100
- part-year, 15140

# Retirement compensation arrangements (RCA)

• employment income, 2305, 2500, 9273.2

# **Retirement plan contribution limits table**, Appendix B-5

#### Retiring allowances, 8264

#### **Returns**

- amending, 1160
- elections filing, 1130
- filing due date, 1140
- filing requirements, 1100, 1410
- information returns, 1310
- method of filing, 1120
- who must file, 1110

## **Royalties**

- investment income, 3325
- non-residents, 15330

## S

## Salaries and wages

- deduction from business/professional income, 6195
- salary deferral arrangements, 2020, 2160
- taxation of, generally, 2005

## **Salespersons**

- commission income, 2150
- travelling expenses, 2530

**Saskatchewan**, *see* Provincial and territorial taxes and credits

## Scholarships, fellowships, and bursaries

- taxation of, 2310, 8270
- tuition tax credit, 10164

**School supply tax credit**, *see* Eligible educator school supply tax credit

Search and rescue volunteers' tax credit, 10230

Section 216 election, 5500

**Self-employment income**, *see* Business Income; Professional income

Settlements, 14031

Shareholder benefits, 14351

Shareholder loans, 14352

#### **Shares**

- adjusted cost base (ACB), 4122
- bankrupt corporation, of, 4360
- convertible shares or debt, 4370
- proceeds of disposition, 4350

## Small business corporation (SBC)

- capital gains deferral, 4340
- capital gains exemption, 4220
- defined, 4620

Social assistance, 8320

Solicitor-client privilege, 14140

# Spouse or common-law partner

- amounts transferred from, 14220
- defined, 10032
- loan to, income splitting, 14220
- pension income splitting, 8140
- RRSP for, 8252, 9133

- support payments, 8240, 9210
- tax credit, 10030

Standby charge, see Automobiles

#### **Stock options**

- employee deduction, 2510, 9330
- employment benefit, 2315

Strike pay, 2340

#### **Students**

- child care expense deduction, 9170
- interest paid on student loan, 10150
- moving expenses, 9202
- tuition credit, 10160

Superannuation or pension benefits, 8131

# **Supplies**

- deduction from employment income, 2515
- deduction from business/professional income, 6175

Support payments made, 9210

Support payments received, 8240

Т

**Taxable Canadian property (TCP) dispositions**, 15200

#### Tax-free savings accounts (TFSAs)

- carrying on a business in, 16212
- generally, 16210
- overcontributions, 16211
- Part XI.01 tax, 16250

Tax law, sources, of, 1010

Tax on split income (TOSI), 14210

Taxpayer relief, 1520

## Tax planning

- income splitting, 14200
- registered plans, 16200

#### Tax rates

- tax rates and brackets table, Appendix B-1
- tax credit rates and amounts table, Appendix B-2
- top marginal tax rates table, Appendix B-4

# Tax reference tables, Appendix B

Tax returns, see Returns

Tax shelters, 1320

Terminal loss, 7150

**Tips**, 2215

Tools, tradesperson, 2520

## Training expenses deduction, 6120

## Travel expenses

- between home and work, 2352
- deduction from employment income, 2525, 2530
- deduction from business/professional income, 6205

#### Treasury bills, 3220

#### **Treaty**

- conflicting with Act, 1010
- income exempt under, 9401

#### Trust and estate income

- capital distributions, 3412
- non-resident trusts, 3430
- income distributions, 3411
- non-resident beneficiaries, 3420

#### **Trusts**

- non-resident, 3430
- tax credit, Part XII.2, 11310

## Tuition, education and textbook credits

- carryforward of unused credits, 10166
- certificate to support claim, 10168
- claiming and filing, 10169, 10181
- education and textbook credits, 10165
- educational institution, 10161
- employer-provided tuition and fees, 2355
- generally, 10160
- licensing examination fees, 10163
- scholarships, fellowships, bursaries or prizes, 10164
- training credit, 11295
- tuition fees, 10162
- transfer of unused credits, 10167, 10170, 10180

#### U

## U.S. Social Security, 8135

# U.S. taxes

- estate tax, 16320
- filing requirements, 16331
- income tax, 16310
- penalties, 16332
- substantial presence test, 16310

#### Underused housing tax, 15410

#### Uniforms and protective clothing, 2360

#### Union dues

• deduction, 2407, 9160

## **Utilities**

• deduction from business/professional income, 6210

## V

#### Vacation and sick leave credits, 2105

# Vacations

• employer provided, 2365

V-Day value, 4127

Voluntary Disclosure Program, 1510

Volunteer firefighters' tax credit, 10220

W

Waivers, 14020

# Withholding taxes

- dividend payments, 15320
- generally, 15300
- income tax withheld at source, 11240
- interest payments, 15310
- payments to non-residents, 11240, 15300
- pension and other benefits, 15340

## Index

• rents and royalties, 15330

# Workers' compensation

- claiming and filing, 8311
- taxation of benefits received, 2370, 8310

**Workspace-in-the-home expenses**, *see* Home office expenses

Υ

Yukon, see Provincial and territorial taxes and credits