

105 WORK CHART – Correction of employment income

Amount shown in box A of your RL-22 slip		1			
Total of the amounts shown in box P of your RL-1 slips	-	2			
Subtract line 2 from line 1. Carry the result to line 105 of your return. If the result is negative, indicate it in brackets and subtract it instead of adding it.		3			
Correction of employment income	=				

142 WORK CHART – Support payments to be included in income

Total support payments received in 2005		1			
Non-taxable support					
• that you were to receive for 1997 through 2004, but had not received as of December 31, 2004		2			
• that you were to receive for 2005	+	3			
Add lines 2 and 3.	=	4			
Subtract line 4 from line 1. If the result is negative, see "Carry-forward of non-taxable support" (line 142 in the guide). If the result is positive, carry it to line 142 of your return.		5			
Support payments to be included in income	=				

225 WORK CHART – Support payments made (deductible amount)

Total support payments made in 2005		1			
Non-deductible support					
• that you were to pay for 1997 through 2004, but had not paid as of December 31, 2004		2			
• that you were to pay for 2005	+	3			
Add lines 2 and 3.	=	4			
Subtract line 4 from line 1. If the result is negative, see "Carry-forward of non-deductible support" (line 225 in the guide). If the result is positive, carry it to line 225 of your return.		5			
Support payments made (deductible amount)	=				

297 WORK CHART – Deduction for copyright income

Copyright income (see line 297 in the guide)		2			
	-	3	30,000 00		
Subtract line 3 from line 2. If the result is negative, enter 0.		4			
Subtract line 5 from line 1.	=	5			
Enter the amount from line 2 or line 6, whichever is lower.		6			
Carry the result to line 297 of your return.		7			
Deduction for copyright income	=				

358 WORK CHART – Adjustment for income replacement indemnities

Income replacement indemnities received		1		
	x	2	80%	
Multiply line 1 by 80%.		3		
	=			
Number of days in 2005 for which you received indemnities (maximum 365 days)		4		
	x	5	23.005	
Multiply line 4 by 23.005.		6		
	=			
Enter the amount from line 3 or line 6, whichever is lower. Carry the result to line 358 of your return.		7		

Adjustment for income replacement indemnities

389 WORK CHART – Donations and gifts

Important: See the guide before completing this work chart.

Charitable donations		1		
Other gifts	+	2		
Add lines 1 and 2.		3		
Enter the amount from line 3 or \$2,000, whichever is lower.	-	4		4
Subtract line 4 from line 3.		5		
	=			
Multiply line 5 by 1.2.		6	x 1.2	
Add lines 4 and 6.		7		7
Carry the result to line 389 of your return.				

Amount for donations and gifts

401 WORK CHART – Income tax on taxable income

Taxable income (line 299 of your return)		1		
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If your taxable income from line 1 **above**

- is \$28,030 or less, carry it to line 2 of column **A**;
- is over \$28,030 but not over \$56,070, carry it to line 2 of column **B**;
- is over \$56,070, carry it to line 2 of column **C**.

		A	B	C		
Taxable income (see the instructions above)	-	2				
		3	00,000 00	28,030 00	56,070 00	
Subtract line 3 from line 2.		4				
	x	5	16%	20%	24%	
Multiply line 4 by line 5.		6				
	+	7	0,000 00	4,484 80	10,092 80	
Add lines 6 and 7.		8				
Carry the result to line 401 of your return.						

Income tax on taxable income

414 WORK CHART – Tax credit for contributions to authorized Québec political parties

Contributions to authorized Québec provincial political parties (maximum \$400)		1		
Contributions to authorized Québec municipal political parties (maximum \$140)	+	2		
Add lines 1 and 2.		3		
	=			
Multiply line 3 by 75%. Carry the result (maximum \$405) to line 414 of your return.		4	x 75%	

Tax credit for contributions to political parties

445 WORK CHART – QPP contributions on income from self-employment

Net business income (amount from line 27 of Schedule L). If the amount is negative, enter 0.

Employment income on which you wish to make optional contributions (see line 445 in the guide) + 1

QPP and CPP contributions (line 98) 2

3

x 4 **20.2021**

= 5

+ 6 **3,500 00**

= 7

Employment income (line 101) 8

Amount shown in the centre of your RL-1 slip after the note "Box Q – Security option respecting which an election was made" (or "Case Q : option d'achat de titres ayant fait l'objet d'un choix") + 9

Add lines 8 and 9. = 10

Amount included on line 101 further to the sale of securities that were acquired before 2005 and respecting which you elected to defer taxation of the value of the benefit until the year of sale - 11

Subtract line 11 from line 10. = 12

Enter the amount from line 7 or line 12, whichever is lower. + 13

Add lines 1, 2 and 13 (maximum \$41,100). = 14

Exemption - 15 **3,500 00**

Subtract line 15 from line 14. If the result is negative, enter 0. = 16

Multiply line 16 by 9.9% (maximum \$3,722.40). x 17 **9.9%**

Amount from line 3 ▶ 19 x 2 ▶ 20

Subtract line 20 from line 18. If the result is negative, enter 0. = 18

Carry the result to line 445 of your return. **QPP contributions on income from self-employment** = 21

Amount from line 20 22

Amount from line 18 - 23

Subtract line 23 from line 22. If the result is negative, enter 0. = 24

Multiply line 24 by 50%. x 25 **50%**

Carry the result to line 452 of your return. **Overpayment** = 26

Amount from line 12 (maximum \$41,100) 27

Exemption - 28 **3,500 00**

Subtract line 28 from line 27. If the result is negative, enter 0. = 29

Multiply line 29 by 4.95%. x 30 **4.95%**

Amount from line 3 31

Amount from line 26 32

Amount from line 30 + 33

Add lines 32 and 33. = 34

Subtract line 34 from line 31. If the result is negative, enter 0. = 35

Amount from line 21 36

Multiply line 36 by 50%. Carry the result to line 250 of your return. x 50%

Deduction for QPP contributions = 37

Add lines 30, 35 and 37 (maximum \$1,861.20). + 38

Carry the result to line 351 of your return. **QPP contributions** = 38

455 WORK CHART – Tax credit for child-care expenses

A – Child-care expense limit based on the higher earned income

Number of children indicated on line 42 of Schedule C	▶		x \$250		1		
Number of children indicated on line 44 of Schedule C	▶		x \$175	+	2		
Number of children indicated on line 46 of Schedule C	▶		x \$100	+	3		
Add lines 1 through 3.				=	4		
Number of weeks in 2005 during which child-care expenses were incurred and the supporting person with the lower earned income was in one of the situations described in the guide (line 455)		5					
Number of months in 2005 during which child-care expenses were incurred and the supporting person with the lower earned income attended an educational institution on a part-time basis . Do not count months that include weeks you took into account on line 5.				+	6		
Add lines 5 and 6.				=	7		
Multiply line 4 by line 7.				x	8		
Enter the amount from line 18 or 28 of Schedule C, whichever is higher.					9		
Enter the amount from line 41 or 50 of Schedule C, or from line 8 or 9 above, whichever is lowest. Carry the amount to lines 70 and 86 of Schedule C.					10		

Note: If you and the other person supporting the child attended an educational institution during the same period in 2005, and the child-care expenses giving entitlement to the tax credit are limited based on the amount entered on line 9, complete Part C below.

B – Head of a single-parent family

Complete Part B if you are the only person supporting the child (that is, you are the head of a single-parent family), you attended an educational institution in 2005, and the child-care expenses giving entitlement to the tax credit are limited to the amount entered on line 18 in Part A of Schedule C.

Number of children indicated on line 42 of Schedule C	▶		x \$250		1		
Number of children indicated on line 44 of Schedule C	▶		x \$175	+	2		
Number of children indicated on line 46 of Schedule C	▶		x \$100	+	3		
Add lines 1 through 3.				=	4		
Number of weeks in 2005 during which child-care expenses were incurred and you attended an educational institution on a full-time basis		5					
Number of months in 2005 during which child-care expenses were incurred and you attended an educational institution on a part-time basis . Do not count months that include weeks you took into account on line 5.				+	6		
Add lines 5 and 6.				=	7		
Multiply line 4 by line 7.				x	8		
Amount from line 275 of your return					9		
Amount from line 41 of Schedule C minus amount from line 58 of Schedule C					10		
Amount from line 50 of Schedule C minus amount from line 58 of Schedule C					11		
Enter the amount from line 8, 9, 10 or 11, whichever is lowest. Carry the amount to line 88 of Schedule C.					15		

C – Supporting person with the higher earned income

Complete Part C if you and the other person supporting the child attended an educational institution during the same period in 2005, and the child-care expenses giving entitlement to the tax credit are limited to the amount entered on line 9 in Part A above.

Number of children indicated on line 42 of Schedule C	▶		x \$250		1		
Number of children indicated on line 44 of Schedule C	▶		x \$175	+	2		
Number of children indicated on line 46 of Schedule C	▶		x \$100	+	3		
Add lines 1 through 3.				=	4		
Number of weeks in 2005 during which child-care expenses were incurred and you and the other person supporting the child attended an educational institution on a full-time basis		5					
Number of months in 2005 during which child-care expenses were incurred and you and the other person supporting the child attended an educational institution on a part-time basis . Do not count months that include weeks you took into account on line 5.				+	6		
Add lines 5 and 6.				=	7		
Multiply line 4 by line 7.				x	8		
Amount from line 275 of your return (or the return of the other person supporting the child, if that amount is higher)					9		
Amount from line 41 of Schedule C minus amount from line 70 of Schedule C					10		
Amount from line 50 of Schedule C minus amount from line 70 of Schedule C					11		
Amount from line 8 of Part C minus amount from line 9 of Part A above					12		
Enter the amount from line 8, 9, 10, 11 or 12, whichever is lowest. Carry the amount to line 88 of Schedule C.					15		