## Income Tax and Benefit Return

If this return is for a deceased person, enter their information on this page.
Attach to your paper return only the documents that are requested to support your deduction, claim, or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later. See the guide for more information about supporting documents.

Step 1 - Identification and other information

| Identification |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| First name | Last name |  |
| Mailing address |  |  |
| PO Box | RR |  |
| City | Prov./Terr. | Postal code |
| Email address |  |  |

By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use in Step 1 of the guide.


## Residence information

Your province or territory of residence on December 31, 2022:
Your current province or territory of residence if it is different than your mailing address above:

Province or territory where your business had a permanent establishment if you were self-employed in 2022:

If you became a resident of Canada in 2022 for income tax purposes, enter your date of entry:

If you ceased to be a resident of Canada in 2022 for income tax purposes, enter your date of departure:


## Your spouse's or common-law partner's information

Their first name
Their SIN


Tick this box if they were self-employed in 2022.
Net income from line 23600 of their return to claim certain credits (or the amount that it would be if they filed a return, even if the amount is " 0 ")
Amount of universal child care benefit (UCCB) from line 11700 of their return
Amount of UCCB repayment from line 21300 of their return


## Step 1 - Identification and other information (continued)

Elections Canada
For more information, see "Elections Canada" in Step 1 of the guide.
A) Do you have Canadian citizenship?

If yes, go to question B. If no, skip question B.
B) As a Canadian citizen, do you authorize the CRA to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors?
our authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility to vote is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

## Indian Act - Exempt income

Tick this box if you have income that is exempt under the Indian Act.
For more information about this type of income, go to canada.ca/taxes-indigenous-peoples.
If you ticked the box above, complete Form T90, Income Exempt from Tax under the Indian Act, so that the CRA can calculate your Canada workers benefit for the 2022 tax year, if applicable, and your family's provincial or territorial benefits. The information you provide on Form T90 will also be used to calculate your Canada training credit limit for the 2023 tax year.

## Climate action incentive payment

Tick this box if you reside outside of the census metropolitan areas (CMA) of Calgary, Edmonton, Lethbridge, Red Deer, Saskatoon, Regina, Winnipeg, or Halifax as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA on April 1, 2023.
Note: If your marital status is married or living common-law, and both you and your spouse or common-law partner were residing in the same location outside of a CMA, you must tick this box on both of your returns.

## Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2022, was more than CAN $\$ 100,000$ ? $266001 \square$ YesNo

If yes, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by calling 1-800-959-8281 or by going to canada.ca/line-xxxxx and replacing "xxxxx" with any five-digit line number from this return. For example, go to canada.ca/line-10100 for information about line 10100.

## Step 2 - Total income

As a resident of Canada, you need to report your income from all sources inside and outside Canada.
Employment income (box 14 of all T4 slips)
10100 1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)
Commissions included on line 10100 (box 42 of all T4 slips)
Wage-loss replacement contributions (see line 10100 of the guide)

|  |  |
| :--- | :--- |
| 10105 |  |
| 10120 |  |
| 10130 |  |


| Other employment income (see line 10400 of the guide) | 10400 + | 2 |
| :---: | :---: | :---: |
| Old age security (OAS) pension (box 18 of the T4A(OAS) slip) | $11300+$ |  |
| CPP or QPP benefits (box 20 of the T4A(P) slip) | 11400 + |  |
| Disability benefits included on line 11400 (box 16 of the T4A(P) slip) 11410 |  |  |
| Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return) | $11500+$ |  |
| Elected split-pension amount (complete Form T1032) | $11600+$ |  |
| Universal child care benefit (UCCB) (see the RC62 slip) | $11700+$ |  |


| UCCB amount designated to a dependant |  |  |  |
| :--- | :--- | :--- | :--- |
| Employment insurance (EI) and other benefits (box 14 of the T4E slip) |  | $\boxed{11900}+$ | 8 |

El maternity and parental benefits, and provincial parental insurance plan
(PPIP) benefits
11905
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):

| Amount of dividends (eligible and other than eligible) | $12000+$ |  |
| :--- | :--- | :--- |
| Amount of dividends (other than eligible) | $\mathbf{1 2 0 1 0}$ |  |
| Interest and other investment income (use Federal Worksheet) | $12100+$ | 10 |


| Net partnership income (limited or non-active partners only) | $\sqrt{12200}+$ |
| :--- | :--- |


| Registered disability savings plan (RDSP) income (box 131 of the T4A slip) | $\sqrt{12500}+$ | 12 |
| :--- | :--- | :--- |


| Rental income (see Guide T4036) | Gross 12599 | Net $12600+$ | 13 |
| :---: | :---: | :---: | :---: |


| Taxable capital gains (complete Schedule 3) | 14 |
| :--- | :--- |
| $12700+$ | 14 |



Self-employment income (see Guide T4002):


## Step 3 - Net income

Enter the amount from line 31 of the previous page.
Pension adjustment

| (box 52 of all T4 slips and box 034 of all T4A slips) | 20600 |  |  |
| :--- | :--- | :--- | :--- |
| Registered pension plan (RPP) deduction |  |  |  |
| (box 20 of all T4 slips and box 032 of all T4A slips) | 20700 | 33 |  |
| RRSP deduction (see Schedule 7 and attach receipts) | $\mathbf{2 0 8 0 0}+$ | 34 |  |

Pooled registered pension plan (PRPP) employer contributions


| Business investment loss (see Guide T4037) |  |  |
| :--- | :--- | :--- | :--- |
| Gross 21699 Allowable deduction $21700+$ |  |  |
| Moving expenses (complete Form T1-M) | $\boxed{21900}+$ | 40 |


| Support payments made (see Guide P102) |  |  |
| :--- | :--- | :--- | :--- |
| Total | $\boxed{21999}$ | Allowable deduction |
| $\mathbf{2 2 0 0 0}+$ | $\mathbf{4 2}$ |  |


| Carrying charges, interest expenses, and other expenses <br> (use Federal Worksheet) | $\boxed{22100}+$ | 43 |
| :--- | :--- | :--- |


| Deduction for CPP or QPP contributions on self-employment income and |  |  |
| :--- | :--- | :--- |
| other earnings (complete Schedule 8 or Form RC381, whichever applies) | $22200+$ | $\mathbf{4 4}$ |

Deduction for CPP or QPP enhanced contributions on employment income
(complete Schedule 8 or Form RC381, whichever applies) (maximum \$460.50)

|  |  |
| :--- | :--- |
| $22215+$ | -45 |


| Exploration and development expenses (complete Form T1229) | $22400+$ | 46 |
| :--- | :--- | :--- |


| Other employment expenses (see Guide T4044) | $22900+$ | 47 |
| :--- | :--- | :--- |


| Clergy residence deduction (complete Form T1223) | $\boxed{23100}+$ | 48 |
| :--- | :--- | :--- |


| Other deductions (specify): | $\boxed{23200}+$ | 49 |
| :--- | :--- | :--- |


| Federal COVID-19 benefits repayment (box 201 of all federal T4A slips) | $23210+$ |  |
| :--- | :--- | :--- |


| Add lines 33 to 50. | $23300=$ |  | - | 51 |
| :---: | :---: | :---: | :---: | :---: |
| Line 32 minus line 51 (if negative, enter "0") | Net income before | 23400 | $=$ | 52 |

## Social benefits repayment:

Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:

- You entered an amount for El and other benefits on line 11900 and the amount on line 23400 is more than $\$ 75,375$
- You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14600 and the amount on line 23400 is more than $\$ 81,761$
If not, enter "0" on line 23500.


Line 52 minus line 53 (if negative, enter " 0 ")
(If this amount is negative, you may have a non-capital loss. See Form T1A.)

## Step 4 - Taxable income

Enter the amount from line 54 of the previous page.

| Canadian Armed Forces personnel and police deduction (box 43 of all T 4 slips) | 24400 |  | 56 |  |
| :---: | :---: | :---: | :---: | :---: |
| Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212) | 24900 | + | 57 |  |
| Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet) | 25000 | + | 58 |  |
| Limited partnership losses of other years | 25100 | + | 59 |  |
| Non-capital losses of other years | 25200 | + | 60 |  |
| Net capital losses of other years | 25300 | $+$ | 61 |  |
| Capital gains deduction (complete Form T657) | 25400 | $+$ | 62 |  |
| Northern residents deductions (complete Form T2222) | 25500 | + | 63 |  |
| Additional deductions (specify): | 25600 | + | 64 |  |
| Add lines 56 to 64. | 25700 | = | - | - |
| Line 55 minus line 65 (if negative, enter "0") |  |  | 26000 | = |

## Step 5 - Federal tax

## Part A - Federal tax on taxable income

Use the amount from line 26000 to complete the appropriate column below.


Enter the amount from line 73 on line 116 and continue at line 74.
Part B - Federal non-refundable tax credits
Basic personal amount:
If the amount on line 23600 is $\mathbf{\$ 1 5 5 , 6 2 5}$ or less, enter $\$ 14,398$.
If the amount on line 23600 is $\mathbf{\$ 2 2 1 , 7 0 8}$ or more, enter $\$ 12,719$.


## Part B - Federal non-refundable tax credits (continued)

Enter the amount from line 81 of the previous page.
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):



## Part C - Net federal tax



| Federal political contribution tax credit (use Federal Worksheet) |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total federal political contributions |  |  |  |  |  |  |  |
| Investment tax credit (complete Form T2038(IND)) |  |  | 41200 | + | - 133 |  |  |
| Labour-sponsored funds tax credit (see line 41400 of the guide) |  |  |  |  |  |  |  |
| Net cost of shares of a provincially |  |  |  |  |  |  |  |
| Add lines 132 to 134. |  |  | 41600 | $=$ |  | - | 135 |
| Line 131 minus line 135 (if negative, enter "0") 41700 |  |  |  |  |  | = | 136 |
| Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip) |  |  |  |  | 41500 | $+$ | -137 |
| Special taxes (see line 41800 of the guide) |  |  |  |  | 41800 | $+$ | - 138 |
| Add lines 136 to 138. |  |  |  | Net | 42000 | $=$ | 139 |

## Step 6 - Refund or balance owing

| Amount from line 42000 |  |  | 140 |
| :---: | :---: | :---: | :---: |
| CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) | 42100 | + | -141 |
| Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13) |  |  | 142 |
| Social benefits repayment (amount from line 23500) | 42200 | + | 143 |
| Provincial or territorial tax <br> (complete and attach your provincial or territorial Form 428, even if the result is "0") |  |  | -144 |
| Add lines 140 to 144. | Total payable 43500 | $=$ | -145 |

## Step 6 - Refund or balance owing (continued)

Enter the amount from line 145 of the previous page.


| Refund 48400 | Balance owing 48500 |
| :---: | :---: |
| For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit. | Your balance owing is due no later than April 30, 2023. For more information on how to make your payment, go to canada.ca/payments. |
| I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income. | If this return was completed by a tax professional, tick the applicable box and provide the following information: |
|  | Was a fee charged? $\quad 490001 \square$ Yes $2 \square$ No |
| Sign here | number (if applicable): 48900 |
| It is a serious offence to make a false return. | E number (if applicable): $\quad 48900\|\ldots\|$ |
| Telephone number: | Name of tax professiona |
| Date: | Telephone number: |

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[^0]:    Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

