



# Income Tax and Benefit Return

Protected B when completed

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

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<p><b>Identification</b></p> <p>First name <input style="width: 150px;" type="text"/> Last name <input style="width: 150px;" type="text"/></p> <p>Mailing address <input style="width: 100%;" type="text"/></p> <p>PO Box <input style="width: 100%;" type="text"/> RR <input style="width: 100%;" type="text"/></p> <p>City <input style="width: 100%;" type="text"/> Prov./Terr. <input style="width: 100%;" type="text"/> Postal code <input style="width: 100%;" type="text"/></p> <p>Email address <input style="width: 100%;" type="text"/></p> <p>By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> in Step 1 of the guide.</p>	<p>Social insurance number (SIN) <input style="width: 100%;" type="text"/></p> <p>Date of birth (Year Month Day) <input style="width: 100%;" type="text"/></p> <p>If this return is for a <b>deceased person</b>, enter the date of death (Year Month Day) <input style="width: 100%;" type="text"/></p>	<p>Marital status on December 31, 2022:</p> <p>1 <input type="checkbox"/> Married</p> <p>2 <input type="checkbox"/> Living common-law</p> <p>3 <input type="checkbox"/> Widowed</p> <p>4 <input type="checkbox"/> Divorced</p> <p>5 <input type="checkbox"/> Separated</p> <p>6 <input type="checkbox"/> Single</p> <p>Your language of correspondence: <input type="checkbox"/> English          Votre langue de correspondance : <input type="checkbox"/> Français</p>
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<p><b>Residence information</b></p> <p>Your province or territory of residence on December 31, 2022: <input style="width: 100%;" type="text"/></p> <p>Your current province or territory of residence if it is different than your mailing address above: <input style="width: 100%;" type="text"/></p> <p>Province or territory where your business had a permanent establishment if you were self-employed in 2022: <input style="width: 100%;" type="text"/></p>	<p>If you <b>became</b> a resident of Canada in 2022 for income tax purposes, enter your date of entry: <input style="width: 100%;" type="text"/> (Month Day)</p> <p>If you <b>ceased</b> to be a resident of Canada in 2022 for income tax purposes, enter your date of departure: <input style="width: 100%;" type="text"/> (Month Day)</p>
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<b>Your spouse's or common-law partner's information</b>	
<p>Their first name <input style="width: 150px;" type="text"/> Their SIN <input style="width: 100%;" type="text"/></p> <p>Tick this box if they were self-employed in 2022. <input type="checkbox"/></p> <p>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") <input style="width: 100%;" type="text"/></p> <p>Amount of universal child care benefit (UCCB) from line 11700 of their return <input style="width: 100%;" type="text"/></p> <p>Amount of UCCB repayment from line 21300 of their return <input style="width: 100%;" type="text"/></p>	<p>1 <input type="checkbox"/></p> <p><input style="width: 100%;" type="text"/></p> <p><input style="width: 100%;" type="text"/></p> <p><input style="width: 100%;" type="text"/></p>

Do not use this area.

Do not use this area.	17200	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	17100	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
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**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.

1  Yes 2  No

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?

1  Yes 2  No

Your 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](https://canada.ca/taxes-indigenous-peoples).

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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.

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**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**?

**26600** 1  Yes 2  No

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](http://canada.ca/line-xxxxx) and replacing "xxxxx" with any five-digit line number from this return. For example, go to [canada.ca/line-10100](http://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)		10105								
Commissions included on line 10100 (box 42 of all T4 slips)		10120								
Wage-loss replacement contributions (see line 10100 of the guide)		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	+							3
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400	+							4
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	+							5
Elected split-pension amount (complete Form T1032)		11600	+							6
Universal child care benefit (UCCB) (see the RC62 slip)		11700	+							7
UCCB amount designated to a dependant		11701								
Employment insurance (EI) and other benefits (box 14 of the T4E slip)		11900	+							8
EI 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 ( <b>eligible</b> and <b>other than eligible</b> )		12000	+							9
Amount of dividends ( <b>other than eligible</b> )		12010								
Interest and other investment income (use Federal Worksheet)		12100	+							10
Net partnership income (limited or non-active partners only)		12200	+							11
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)		12500	+							12
Rental income (see Guide T4036)	Gross	12599				Net	12600	+		13
Taxable capital gains (complete Schedule 3)		12700	+							14
Support payments received (see Guide P102)	Total	12799				Taxable amount	12800	+		15
Registered retirement savings plan (RRSP) income (from all T4RSP slips)		12900	+							16
Other income (specify):		13000	+							17
Taxable scholarships, fellowships, bursaries, and artists' project grants		13010	+							18
Add lines 1 to 18.			=							19
<b>Self-employment income</b> (see Guide T4002):										
Business income	Gross	13499				Net	13500			20
Professional income	Gross	13699				Net	13700	+		21
Commission income	Gross	13899				Net	13900	+		22
Farming income	Gross	14099				Net	14100	+		23
Fishing income	Gross	14299				Net	14300	+		24
Add lines 20 to 24.										
	Net self-employment income		=							25
Line 19 plus line 25			=							26
Workers' compensation benefits (box 10 of the T5007 slip)		14400								27
Social assistance payments		14500	+							28
Net federal supplements paid (box 21 of the T4A(OAS) slip)		14600	+							29
Add lines 27 to 29 (see line 25000 in Step 4).		14700	=							30
Line 26 plus line 30						<b>Total income</b>	15000	=		31







**Part C – Net federal tax**

Enter the amount from line 73.

Federal tax on split income (TOSI) (complete Form T1206)	40424	+			116
Line 116 plus line 117	40400	=			118
Amount from line 35000				119	
Federal dividend tax credit (use Federal Worksheet)	40425	+			•120
Minimum tax carryover (complete Form T691)	40427	+			•121
Add lines 119 to 121.		=		▶	–
Line 118 minus line 122 (if negative, enter "0")					122
					123
<b>Basic federal tax</b>	42900	=			
Federal surtax on income earned outside Canada (complete Form T2203)				+	124
Line 123 plus line 124		=			125
Federal foreign tax credit (complete Form T2209)	40500	–			126
Line 125 minus line 126		=			127
Recapture of investment tax credit (complete Form T2038(IND))				+	128
Line 127 plus line 128		=			129
Federal logging tax credit (see guide)				–	130
Line 129 minus line 130 (if negative, enter "0")					131
<b>Federal tax</b>	40600	=			•131
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions					
(attach receipts) 40900 (maximum \$650) 41000					•132
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 registered fund 41300 Allowable credit 41400		+			•134
Add lines 132 to 134.	41600	=		▶	–
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.					139
<b>Net federal tax</b>	42000	=			

**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)	42120	+			142
Social benefits repayment (amount from line 23500)	42200	+			143
<b>Provincial or territorial tax</b>					
(complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+			•144
Add lines 140 to 144.					145
<b>Total payable</b>	43500	=			•145

