



Income Tax and Benefit Return

Protected B when completed

If this return is for a deceased person, enter their information on this page.

For more information, go to canada.ca/taxes-deceased-file-final-return.

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.

Step 1 – Identification and other information

8

Identification

First name

Last name

Mailing address (apartment - number, street)

PO Box

RR

City

Prov./Terr.

Postal code

Email address

By providing an email address, you are **registering** for email notifications and will no longer receive paper mail from the CRA. You **agree** to the **Terms of use** found at canada.ca/cra-email-notifications-terms.

Social insurance number (SIN)

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Date of birth
(Year Month Day)

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If this return is for a **deceased person**, enter the date of death
(Year Month Day)

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Marital status on December 31, 2024:

- 1 ☐ Married
2 ☐ Living common-law
3 ☐ Widowed
4 ☐ Divorced
5 ☐ Separated
6 ☐ Single

Your language of correspondence:

☐ English

Votre langue de correspondance :

☐ Français

Residence information

Your province or territory of residence on December 31, 2024:

Your current province or territory of residence if it is different than your mailing address above:

Provinces or territories where your businesses had permanent establishments if you were self-employed in 2024:

If you **became** a resident of Canada in 2024 for income tax purposes, enter your date of entry:

(Month Day)

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If you **ceased** to be a resident of Canada in 2024 for income tax purposes, enter your date of departure:

(Month Day)

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

Their first name

Their SIN

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Tick this box if they were self-employed in 2024.

1 ☐

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

Do not use this area.

Do not use this area.

17200

17100

Step 1 – Identification and other information (continued)



Elections Canada

For more information, go to canada.ca/cra-elections-canada.

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.

1 ☐

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 2024 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 2025 tax year.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2024, 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 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	10105					
Commissions included on line 10100 (box 42 of all T4 slips)	10120					
Wage-loss replacement contributions	10130					
Other employment income		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		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 (eligible and other than eligible)		12000	+			9
Amount of dividends (other than eligible)	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		
Capital gains reduction (complete Schedule 3)	12701	–		15		
Line 14 minus line 15	=			▶	+	16
Support payments received (see Guide P102) Total	12799			Taxable amount 12800	+	17
Registered retirement savings plan (RRSP) income (from all T4RSP slips)		12900	+			18
Taxable first home savings account (FHSA) income (see the T4FHSA slip)		12905	+			19
Taxable FHSA income – other (see the T4FHSA slip)		12906	+			20
Other income (specify):		13000	+			21
Taxable scholarships, fellowships, bursaries and artists' project grants		13010	+			22
Add lines 1 to 13 and lines 16 to 22.		=				23
Self-employment income (see Guide T4002):						
Business income	Gross 13499			Net 13500		24
Professional income	Gross 13699			Net 13700	+	25
Commission income	Gross 13899			Net 13900	+	26
Farming income	Gross 14099			Net 14100	+	27
Fishing income	Gross 14299			Net 14300	+	28
Add lines 24 to 28.						
Net self-employment income	=			▶	+	29
Line 23 plus line 29				=		30
Workers' compensation benefits (box 10 of the T5007 slip)	14400					31
Social assistance payments	14500	+				32
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+				33
Add lines 31 to 33 (see line 25000 in Step 4).	14700	=		▶	+	34
Line 30 plus line 34				Total income 15000	=	35

Step 3 – Net income

Enter the amount from line 35 of the previous page.

36

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 + 37

RRSP deduction (see Schedule 7 and **attach** receipts) 20800 + 38FHSA deduction (see Schedule 15 and **attach** receipts) 20805 + 39Pooled registered pension plan (PRPP) **employer** contributions

(amount from your PRPP contribution receipts) 20810

Deduction for elected split-pension amount (complete Form T1032) 21000 + 40

Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 + 41

Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips) 21300 + 42

Child care expenses (complete Form T778) 21400 + 43

Disability supports deduction (complete Form T929) 21500 + 44

Business investment loss (see Guide T4037)

Gross Period 1 21698 Period 2 21699

Allowable business investment loss deduction 21700 + 45

Moving expenses (complete Form T1-M) 21900 + 46

Support payments made (see Guide P102)

Total 21999 Allowable deduction 22000 + 47

Carrying charges, interest expenses, and other expenses

(use Federal Worksheet) 22100 + 48

Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 + •49

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$838.00) 22215 + •50

Deduction for PPIP premiums on self-employment income (complete Schedule 10) (maximum \$360.96) 22300 + •51

Exploration and development expenses (complete Form T1229) 22400 + 52

Other employment expenses (see Guide T4044) 22900 + 53

Clergy residence deduction (complete Form T1223) 23100 + 54

Other deductions (specify): 23200 + 55

Add lines 37 to 55. 23300 = ► 56

Line 36 minus line 56 (if negative, show in brackets) **Net income before adjustments** 23400 = 57**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 EI and other benefits on line 11900 **and** the amount on line 23400 is **more than \$79,000**
- 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 \$90,997**

If not, enter "0" on line 23500.

23500 – •58

Line 57 minus line 58 (if negative, enter "0")

If negative, you may have a non-capital loss (see Form T1A) and the negative amount is to be used for certain calculations (go to canada.ca/line-23600)**Net income** 23600 = 59

Step 4 – Taxable income

Enter the amount from line 59 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400			61
Security options deductions (boxes 39, 41, 91 and 92 of all T4 slips or see Form T1212)	24900	+		62
Additional security options deduction (use Federal Worksheet)	24901	+		63
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+		64
Limited partnership losses of other years	25100	+		65
Non-capital losses of other years	25200	+		66
Net capital losses of other years	25300	+		67
Capital gains deduction for qualifying business transfer (complete Form T2048)	25395	+		68
Capital gains deduction (complete Form T657)	25400	+		69
Northern residents deductions (complete Form T2222)	25500	+		70
Additional deductions (specify):	25600	+		71
Add lines 61 to 71.	25700	=		72
Line 60 minus line 72 (if negative, show in brackets)		=		73
Capital gains reduction add-back (complete Schedule 3)	25999	+		74
Line 73 plus line 74 (if negative, enter "0")	26000	=		75

Step 5 – Federal tax

Part A – Federal tax on taxable income

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

	Line 26000 is \$55,867 or less	Line 26000 is more than \$55,867 but not more than \$111,733	Line 26000 is more than \$111,733 but not more than \$173,205	Line 26000 is more than \$173,205 but not more than \$246,752	Line 26000 is more than \$246,752	
Amount from line 26000						76
Line 76 minus line 77 (cannot be negative)	—	—	—	—	—	77
	=	=	=	=	=	78
Line 78 multiplied by the percentage from line 79	×	×	×	×	×	79
	=	=	=	=	=	80
Line 80 plus line 81	+	+	+	+	+	81
Federal tax on taxable income	=	=	=	=	=	82

Enter the amount from line 82 on line 128 and continue at line 83.

Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$173,205 or less**, enter \$15,705.

If the amount on line 23600 is **\$246,752 or more**, enter \$14,156.

Otherwise, use the Federal Worksheet to calculate the amount to enter.	(maximum \$15,705)	30000	83
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Age amount (if you were born in 1959 or earlier) (use Federal Worksheet)	(maximum \$8,790)	30100	+	84
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Spouse or common-law partner amount (complete Schedule 5)	30300	±	85
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Amount for an eligible dependant (complete Schedule 5)	30400	+		86
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Amount for an eligible dependant (complete Schedule 9)	30400	+		80
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older				

Canada caregiver amount for spouse or common-law partner, or eligible dependent age 18 or older (complete Schedule 5) 30425 † 87

Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450	+		88
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Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450	+		88
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)				

Number of children you are claiming this amount for × \$2,616 = +

Number of children you are claiming this amount for	30499	x	\$2,010	=	30500	+		89
Add lines 83 to 89						=		89

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

Enter the amount from line 90 of the previous page.						91	
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):							
through employment income	(maximum \$3,510.00)	30800				•92	
on self-employment income and other earnings		31000	+			•93	
Employment insurance premiums:							
through employment	(maximum \$834.24)	31200	+			•94	
on self-employment and other eligible earnings (complete Schedule 13)		31217	+			•95	
Provincial parental insurance plan (PPIP) premiums paid (box 55 of all T4 slips)							
	(maximum \$464.36)	31205	+			•96	
PPIP premiums payable (complete Schedule 10):							
on employment income	(maximum \$464.36)	31210	+			•97	
on self-employment income	(maximum \$464.36)	31215	+			•98	
Volunteer firefighters' amount (VFA)		31220	+			99	
Search and rescue volunteers' amount (SRVA)		31240	+			100	
Canada employment amount:							
Enter whichever is less : \$1,433 or line 1 plus line 2.		31260	+			101	
Home buyers' amount	(maximum \$10,000)	31270	+			102	
Home accessibility expenses (use Federal Worksheet)	(maximum \$20,000)	31285	+			103	
Adoption expenses		31300	+			104	
Digital news subscription expenses	(maximum \$500)	31350	+			105	
Add lines 92 to 105.		=			▶ +	106	
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400	+			107	
Add lines 91, 106, and 107.		=				108	
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,872)							
		31600	+			109	
Disability amount transferred from a dependant (use Federal Worksheet)							
		31800	+			110	
Add lines 108 to 110.		=				111	
Interest paid on your student loans (see Guide P105)							
		31900	+			112	
Your tuition, education, and textbook amounts (complete Schedule 11)							
		32300	+			113	
Tuition amount transferred from a child or grandchild							
		32400	+			114	
Amounts transferred from your spouse or common-law partner (complete Schedule 2)							
		32600	+			115	
Add lines 111 to 115.		=				116	
Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age							
		33099				117	
Amount from line 23600	× 3% =					118	
Enter whichever is less : \$2,759 or the amount from line 118.							
		–				119	
Line 117 minus line 119 (if negative, enter "0")							
		=				120	
Allowable amount of medical expenses for other dependants (use Federal Worksheet)							
		33199	+			121	
Line 120 plus line 121		33200	=		▶ +	122	
Line 116 plus line 122		33500	=			123	
Federal non-refundable tax credit rate							
		×				124	
Line 123 multiplied by the percentage from line 124							
		33800	=			125	
Donations and gifts (complete Schedule 9)							
		34900	+			126	
Line 125 plus line 126	Total federal non-refundable tax credits				35000	=	127

Part C – Net federal tax

Enter the amount from line 82.

Federal tax on split income (TOSI) (complete Form T1206)	40424	+		128
Line 128 plus line 129	40400	=		130
Amount from line 35000			131	
Federal dividend tax credit (use Federal Worksheet)	40425	+		•132
Minimum tax carryover (complete Form T691)	40427	+		•133
Add lines 131 to 133.		=		
Line 130 minus line 134 (if negative, enter "0")				
Basic federal tax	42900	=		135
Federal surtax on income earned outside Canada (complete Form T2203)		+		136
Line 135 plus line 136		=		137
Federal foreign tax credit (complete Form T2209)	40500	–		138
Line 137 minus line 138		=		139
Recapture of investment tax credit (complete Form T2038(IND))		+		140
Line 139 plus line 140		=		141
Federal logging tax credit		–		142
Line 141 minus line 142 (if negative, enter "0")				
Federal tax	40600	=		•143
Federal political contribution tax credit (use Federal Worksheet)				
Total federal political contributions (attach receipts)	40900			
(maximum \$650)	41000			•144
Investment tax credit (complete Form T2038(IND))	41200	+		•145
Labour-sponsored funds tax credit				
Net cost of shares of a provincially registered fund	41300			
Allowable credit	41400	+		•146
Add lines 144 to 146.	41600	=		147
Line 143 minus line 147 (if negative, enter "0")	41700	=		148
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+		•149
Special taxes	41800	+		•150
Add lines 148 to 150.				
Net federal tax	42000	=		151

Step 6 – Refund or balance owing

Amount from line 42000				152
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+		153
Social benefits repayment (amount from line 23500)	42200	+		154
Provincial or territorial tax (from Form T2203, if applicable)	42800	+		•155
Add lines 152 to 155.				
Total payable	43500	=		•156

Step 6 – Refund or balance owing (continued)

Enter the amount from line 156 of the previous page.

157

Total income tax deducted	43700			•158	
Tax transfer for residents of Quebec	43800	—		•159	
Line 158 minus line 159	43850	=		▶	160
Refundable Quebec abatement:					
Amount from line 42900		×	16.5%	=	44000 + •161
Employment insurance (EI) overpayment	45000			•162	
Amount from line 31210		—		163	
Net EI overpayment					
Line 162 minus line 163 (if negative, enter "0")	45100	=		▶ +	164
Refundable medical expense supplement (use Federal Worksheet)				45200 +	•165
Canada workers benefit (CWB) (complete Schedule 6)				45300 +	•166
Canada training credit (CTC) (complete Schedule 11)				45350 +	•167
Multigenerational home renovation tax credit (MHRTC) (complete Schedule 12)				45355 +	•168
Refund of investment tax credit (complete Form T2038(IND))				45400 +	•169
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)				45600 +	•170
Employee and partner GST/HST rebate (complete Form GST370)				45700 +	•171
Eligible educator school supply tax credit					
Supplies expenses (maximum \$1,000)	46800	×	25%	=	46900 + •172
Canadian journalism labour tax credit (box 236 of all T5013 slips)				47555 +	•173
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)				47556 +	•174
Tax paid by instalments				47600 +	•175
Add lines 160, 161, and 164 to 175.				Total credits 48200 =	▶

Line 157 minus line 176

If the amount is negative, enter it on **line 48400** below.

If the amount is positive, enter it on **line 4850** below.

Refund or balance owing

176

177

Refund 48400 <input type="text"/> <input type="text"/> •	Balance owing 48500 <input type="text"/> <input type="text"/> •
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, 2025 . 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 document is correct, complete and fully discloses all of my income. Sign here <input type="text"/> It is a serious offence to make a false return. Telephone number: <input type="text"/> Date: <input type="text"/>	If this return was completed by a tax professional, tick the applicable box and provide the following information: Was a fee charged? 49000 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No EFILE number (if applicable): 48900 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Name of tax professional: <input type="text"/> Telephone number: <input type="text"/>

Personal information (including the SIN) is collected and used 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 disclosed to other federal, provincial, territorial, aboriginal, 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, and 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 Info Source at canada.ca/cra-info-source.

Do not use this area	<div style="display: flex; justify-content: space-between;"> 48700 <input style="width: 30px;" type="text"/> 48800 <input style="width: 30px;" type="text"/> </div> <div style="border-top: 1px solid black; height: 20px; margin-top: 5px;"></div>	<div style="display: flex; justify-content: space-between;"> • 48600 • </div> <div style="border-top: 1px solid black; height: 20px; margin-top: 5px;"></div>
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