



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

7

Identification			Social insurance number (SIN) 9 7 2 5 0 5 0 9 3		Marital status on December 31, 2024: 1 <input type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input checked="" type="checkbox"/> Single		
First name Diego			Last name Mier Sanchez			Date of birth (Year Month Day) 1 9 9 5 0 5 0 2	
Mailing address (apartment - number, street) 2414 St Johns St						If this return is for a deceased person, enter the date of death (Year Month Day) 	
PO Box			RR			Your language of correspondence: <input checked="" type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français	
City Port Moody			Prov./Terr. BC		Postal code V 3 H 2 B 1		
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 .							

Residence information		If you became a resident of Canada in 2024 for income tax purposes, enter your date of entry: (Month Day) 0 5 0 2	
Your province or territory of residence on December 31, 2024: British Columbia		If you ceased to be a resident of Canada in 2024 for income tax purposes, enter your date of departure: (Month Day) 	
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:			

Your spouse's or common-law partner's information			
Their first name		Their SIN 	
Tick this box if they were self-employed in 2024.		1 <input type="checkbox"/>	
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.

Consent to share contact information – Organ and tissue donor registry

I authorize the CRA to provide my full name, email address and postal code to BC Transplant so that it may contact or send information to me by email about organ and tissue donation. For more information about organ and tissue donation in British Columbia and Canada, go to canada.ca/organ-tissue-donation.

1 ☒ Yes 2 ☐ No

Note: You are **not** consenting to organ and tissue donation when you authorize the CRA to share your contact information with BC Transplant. Your authorization is only valid in the tax year during which you are filing this tax return. Your information will be collected and used in accordance with the Freedom of Information and Protection of Privacy Act (British Columbia).

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	19,631	04	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.	=	19,631	04	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	=	19,631	04	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	=	19,631	04 35

Step 3 – Net income

Enter the amount from line 35 of the previous page.

19,631 | 04 | 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 + 161 31 50

Exploration and development expenses (complete Form T1229) 22400 + 51

Other employment expenses (see Guide T4044) 22900 + 52

Clergy residence deduction (complete Form T1223) 23100 + 53

Other deductions (specify): 23200 + 54

Add lines 37 to 54. 23300 = 161 31 55

Line 36 minus line 55 (if negative, show in brackets) **Net income before adjustments** 23400 = 19,469 73 56**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 – 57

Line 56 minus line 57 (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 = 19,469 73 58

Enter the amount from line 58 of the previous page.

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

Enter the amount from line 89 of the previous page.

10,470 00 90

Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):

through employment income 30800 798 49 •91

on self-employment income and other earnings 31000 + •92

Employment insurance premiums:

through employment (boxes 18 and 55 of all T4 slips) (maximum \$1,049.12) 31200 + 325 88 •93

on self-employment and other eligible earnings (complete Schedule 13) 31217 + •94

Volunteer firefighters' amount (VFA) 31220 + 95

Search and rescue volunteers' amount (SRVA) 31240 + 96

Canada employment amount:

Enter **whichever is less**: \$1,433 or line 1 plus line 2.

31260 + 1,433 00 97

Home buyers' amount

(maximum \$10,000)

31270 + 98

Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)

31285 + 99

Adoption expenses

31300 + 100

Digital news subscription expenses

(maximum \$500)

31350 + 101

Add lines 91 to 101.

= 2,557 37 + 2,557 37 102

Pension income amount (use Federal Worksheet)

(maximum \$2,000) 31400 + 103

Add lines 90, 102, and 103.

= 13,027 37 104

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,872)

31600 + 105

Disability amount transferred from a dependant (use Federal Worksheet)

31800 + 106

Add lines 104 to 106.

= 13,027 37 107

Interest paid on your student loans (see Guide P105)

31900 + 108

Your tuition, education, and textbook amounts (complete Schedule 11)

32300 + 109

Tuition amount transferred from a child or grandchild

32400 + 110

Amounts transferred from your spouse or common-law partner (complete Schedule 2)

32600 + 111

Add lines 107 to 111.

= 13,027 37 112

Medical expenses for self, spouse or common-law partner
and your dependent children under 18 years of age

33099 113

Amount from line 23600

19,469 73 × 3% = 584 09 114

Enter **whichever is less**: \$2,759 or the amount from line 114.

– 584 09 115

Line 113 minus line 115 (if negative, enter "0")

= 116

Allowable amount of medical expenses for other dependants
(use Federal Worksheet)

33199 + 117

Line 116 plus line 117

33200 = + 118

Line 112 plus line 118

33500 = 13,027 37 119

Federal non-refundable tax credit rate

× 15% 120

Line 119 multiplied by the percentage from line 120

33800 = 1,954 11 121

Donations and gifts (complete Schedule 9)

34900 + 122

Line 121 plus line 122

Total federal non-refundable tax credits 35000 = 1,954 11 123

Enter the amount from line 153 of the previous page.

1,221 | 09 154

Line 154 minus line 171

If the amount is positive, enter it on **line 48500** below.

Refund or balance owing

$$= (820 \ 11) \ 172$$

Balance owing	48500	
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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**.

Telephone number:

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.

$$\begin{array}{r} \text{\$48,700} \\ - \text{\$48,800} \\ \hline \end{array}$$

T1-2024

Canada Pension Plan Contributions and Overpayment

Schedule 8**Protected B**
when completed

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The enhancements are funded by additional contributions that began in January 2019.

As of January 2024, a second additional CPP contribution is required on pensionable earnings that are **more than** the year's maximum pensionable earnings but **not more than** the year's additional maximum pensionable earnings.

CPP contributions consist of a base amount, first additional amount, and second additional amount. The contributions that you are required to make are determined by your total amount of pensionable earnings for the year.

Your employer will have already deducted the contributions from your salary or wages. As a self-employed individual, you will calculate your required contributions (if any), including the base, first and second additional amounts, on this schedule.

For more information about the enhancements, go to **canada.ca/cpp-enhancement**.

For more information about lines 22200, 22215, 30800, and 31000, go to **canada.ca/fed-tax-information**.

Find out if this schedule is for you

Complete this schedule to calculate your required 2024 CPP contributions and overpayment if **both** of the following apply:

- You were a resident of a province or territory **other than Quebec** on December 31, 2024
- You have **no earned income** from the province of Quebec

Attach a copy of this schedule to your paper return.

Do **not** complete this schedule if any of your T4 slips show Quebec Pension Plan (QPP) contributions. Instead, complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.

Parts you have to complete

Part 1 – Complete this part if you are:

- **electing to stop** contributing to the CPP
- **revoking** a prior election

If not, leave it blank.

Part 2 – Complete this part to determine the number of months to use for your calculations in Parts 3 to 5 (whichever apply to you).

Part 3 – Complete this part if you are reporting employment income. If not, leave it blank.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on. If not, leave it blank.

Part 5 – Complete this part if you are reporting **both**:

- employment income (complete Part 3 first)
- self-employment income or other earnings that you are electing to pay CPP contributions on

If not, leave it blank.

Part 1 – Election to stop contributing to the CPP or revocation of a prior election

You were considered a CPP working beneficiary and were required to make CPP contributions in 2024 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment income or self-employment income or both

However, if you were **at least 65 years of age, but under 70 years of age**, you can elect to stop paying CPP contributions.

Employment income

If you had employment income for 2024 and elected in 2024 to stop paying CPP contributions or revoked in 2024 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election, to the Canada Revenue Agency (CRA) and your employer(s).

Self-employment income only

If you had **only** self-employment income for 2024 and are electing in 2024 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2024 that you are choosing to start this election on line 50372 below. The date **cannot** be earlier than the month you turned 65 years of age and received a CPP or QPP retirement pension. For example, if you turned 65 in June, you can choose any month from June to December. If you choose the month of June, enter "06" on line 50372.

If, in 2024, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2024 that you are choosing to revoke this election on line 50374 below. Your election remains valid until you revoke it or turn 70 years of age. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will need to complete Form CPT30 in that year for your election to remain valid.

Employment and self-employment income

If you had **both** employment income and self-employment income in 2024 and wanted to elect to **stop** paying CPP contributions in 2024 or **revoke**, in 2024, an election made in a previous year, you should have completed Form CPT30 in 2024. An election made using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2024, but your intent was to elect in 2024 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop paying CPP contributions on line 50372.

If you want to revoke, in 2024, an election made in a previous year, enter the month that you want to resume contributing to the CPP on line 50374.

If you did **not** complete and send Form CPT30 for 2024 when you became employed, you **cannot** elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2024 on this schedule.

Election or revocation

If you had self-employment income in 2024, an election or a revocation that begins in 2024 must be made **on or before June 15, 2026**, to be valid.

I elect to **stop** contributing to the CPP on my self-employment earnings on the first day of the month entered on line 50372.

50372

Month

I want to **revoke** an election made in a previous year to stop contributing to the CPP on my self-employment earnings and resume contributing to the CPP on the first day of the month entered on line 50374.

50374

Month

Part 2 – Number of months to use for your CPP contributions calculation

Enter "12" on line A below **unless** any of the following conditions apply:

- You turned 18 years of age in 2024. Enter the number of months in the year after the month you turned 18 on line A
- You were receiving a CPP or QPP disability pension for all of 2024. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2024, enter the number of months you were not receiving a disability pension on line A
- You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2024. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2024 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372
- You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year, and have **not** revoked that election. Enter "0" on line A
- You were 65 to 70 years of age in 2024 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year, and revoked that election in 2024. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2024 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374
- You turned 70 years of age in 2024 and did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A
- You were 70 years of age or older for all of 2024. Enter "0" on line A
- The individual died in 2024. Enter the number of months in the year, up to and including the month the individual died, on line A

If **more than one** condition above applies to you, calculate the number of months based on the combined conditions and enter the result on line A.

Enter the number of months that **CPP** applied in 2024.

12 A

Monthly proration for 2024

Number of months	Additional maximum pensionable earnings	Maximum pensionable earnings	Maximum basic exemption	Maximum amount subject to second additional contributions
1	\$6,100.00	\$5,708.33	\$291.67	\$391.67
2	\$12,200.00	\$11,416.67	\$583.33	\$783.33
3	\$18,300.00	\$17,125.00	\$875.00	\$1,175.00
4	\$24,400.00	\$22,833.33	\$1,166.67	\$1,566.67
5	\$30,500.00	\$28,541.67	\$1,458.33	\$1,958.33
6	\$36,600.00	\$34,250.00	\$1,750.00	\$2,350.00
7	\$42,700.00	\$39,958.33	\$2,041.67	\$2,741.67
8	\$48,800.00	\$45,666.67	\$2,333.33	\$3,133.33
9	\$54,900.00	\$51,375.00	\$2,625.00	\$3,525.00
10	\$61,000.00	\$57,083.33	\$2,916.67	\$3,916.67
11	\$67,100.00	\$62,791.67	\$3,208.33	\$4,308.33
12	\$73,200.00	\$68,500.00	\$3,500.00	\$4,700.00

Note: If you started receiving CPP retirement benefits in 2024, your amount of basic exemption may be prorated by the CRA.

Enter the corresponding amounts from the monthly proration table above using the number of months from line A.

Your additional maximum pensionable earnings for 2024	(maximum \$73,200)	73,200 00	B
Your maximum pensionable earnings for 2024	(maximum \$68,500)	68,500 00	C
Your maximum basic exemption for 2024	(maximum \$3,500)	3,500 00	D
Your maximum amount subject to second additional contributions for 2024	(maximum \$4,700)	4,700 00	E

Part 3 – Contributions and overpayment on employment income

Total CPP pensionable earnings from box 26 of all of your T4 slips	(maximum \$73,200 per slip)	50339	19,631	04	1
Enter whichever is less: amount from line 1 or line B of Part 2.			19,631	04	2
Amount from line C of Part 2			—	68,500	00
Earnings subject to second additional contributions: Line 2 minus line 3 (if negative, enter "0")			=		
Line 2 minus line 4 (if negative, enter "0")			=	19,631	04
Amount from line D of Part 2			—	3,500	00
Earnings subject to base and first additional contributions: Line 5 minus line 6 (if negative, enter "0")	(maximum \$65,000)		=	16,131	04
Total actual base and first additional contributions on CPP pensionable earnings from box 16 of all of your T4 slips		50340	1,063	92	• 8
Actual base contributions on CPP pensionable earnings: amount from line 8	1,063	92	×	83.1933%	=
Actual first additional contributions on CPP pensionable earnings: Line 8 minus line 9			=	—	885
Required base contributions on CPP pensionable earnings: amount from line 7	16,131	04	×	4.95%	= (maximum \$3,217.50)
Required first additional contributions on CPP pensionable earnings: amount from line 7	16,131	04	×	1%	= (maximum \$650.00)
Required base and first additional contributions on pensionable earnings: Line 11 plus line 12			=	798	49
Total actual second additional contributions on CPP pensionable earnings from box 16A of all of your T4 slips		50341			• 14
Required second additional contributions on CPP pensionable earnings: amount from line 4			×	4%	= (maximum \$188.00)
Amount from line 9				885	11
Amount from line 11				—	798
Line 16 minus line 17 (if negative, show in brackets)			=	86	62
Amount from line 10				178	81
Amount from line 12				—	161
Line 19 minus line 20 (if negative, show in brackets)			=	17	50
Line 18 plus line 21 (if negative, show in brackets)			=	104	12
Amount from line 14					
Amount from line 15					
Line 23 minus line 24 (if negative, show in brackets)			=		
Line 22 plus line 25 (if negative, show in brackets)			=	104	12

Part 3 – Contributions and overpayment on employment income (continued)

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 5.
If, after completing Part 5, you calculate that the amounts on lines 37 and 48 of Part 5 are "0", follow the instructions below.

Tax credit, deduction, and overpayment for CPP contributions through employment income

If your earnings subject to contributions are from **employment income only** and line 26 is:

- **positive**, complete Part 3a below
- **"0"**, complete Part 3b below
- **negative**, you may be able to make additional CPP contributions (see Form CPT20, Election to Pay Canada Pension Plan Contributions). If you choose to make additional contributions, continue at Part 5. If you are choosing **not** to make an election, complete Part 3b below.

Part 3a – Amount from line 26 is positive**Base CPP contributions through employment income:**

Enter the amount from line 17. Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428.

798	49	27
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Amount from line 20

161	31	28
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Amount from line 24, if any

+		29
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Deduction for CPP enhanced contributions on employment income:

Line 28 plus line 29

Enter this amount (in dollars and cents) on **line 22215** of your return.

=	161	31	30
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CPP overpayment:

Enter the amount from line 26. Enter this amount (in dollars and cents) on **line 44800** of your return.

104	12	31
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Part 3b – Amount from line 26 is "0" or negative**Base CPP contributions through employment income:**

If line 18 is **positive** or **"0"**, enter the amount from line 17. If **not**, enter the amount from line 16.
Enter this amount (in dollars and cents) on **line 30800** of your return and **line 58240** of your Form 428.

		32
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If line 21 is **positive** or **"0"**, enter the amount from line 20 and continue at line 38.

		33
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If line 21 is **negative**:

Enter the amount from line 21 as a **positive** amount.

		34
--	--	-----------

Enter the amount from line 19.

		35
--	--	-----------

If line 18 is **positive**, enter **whichever is less**:
amount from line 18 or line 34. If **not**, enter "0".

+		36
---	--	-----------

Line 35 plus line 36

=		▶	+		37
---	--	----------	---	--	-----------

If line 25 is **"0"**, enter the amount from line 24 (if any) and continue at line 43.

+		38
---	--	-----------

If line 25 is **negative**:

Enter the amount from line 25 as a **positive** amount.

		39
--	--	-----------

Enter the amount from line 23.

		40
--	--	-----------

If line 22 is **positive**, enter **whichever is less**:
amount from line 22 or line 39. If **not**, enter "0".

+		41
---	--	-----------

Line 40 plus line 41

=		▶	+		42
---	--	----------	---	--	-----------

Deduction for CPP enhanced contributions on employment income:

Add lines 33, 37, 38, and 42 (whichever apply).

Enter this amount (in dollars and cents) on **line 22215** of your return.

=		43
---	--	-----------

Part 4 – Contributions on self-employment income and other earnings only (no employment income)

Pensionable net self-employment earnings: (1)									
amount from line 12200 of your return plus line 29 of your return									1
Employment earnings not shown on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)									
						50373	+		2
CPP pensionable earnings:									
Line 1 plus line 2 (if negative, enter "0")							=		3
Enter whichever is less : amount from line 3 or line B of Part 2.									
Amount from line C of Part 2									4
									5
Earnings subject to second additional contributions:									
Line 4 minus line 5 (if negative, enter "0")									6
Line 4 minus line 6 (if negative, enter "0")							=		7
Amount from line D of Part 2									8
Earnings subject to base and first additional contributions:									
Line 7 minus line 8 (if negative, enter "0")							=		9
									(maximum \$65,000)
Tax credit, contributions payable, and deduction for CPP contributions on self-employment income and other earnings									
Required base contributions on CPP pensionable earnings:									
amount from line 9		x		9.9%	=			(maximum \$6,435)	10
Required first additional contributions on CPP pensionable earnings:									
amount from line 9		x		2%	=			(maximum \$1,300)	11
Required second additional contributions on CPP pensionable earnings:									
amount from line 6		x		8%	=			(maximum \$376)	12
Line 11 plus line 12									13
									14
CPP contributions payable on self-employment income and other earnings:									
Line 10 plus line 13									15
Enter this amount (in dollars and cents) on line 42100 of your return.									16
Base CPP contributions on self-employment income and other earnings:									
Enter the result of the following calculation (in dollars and cents) on line 31000 of your return:									
amount from line 10		x		50%	=				15
Amount from line 13									16
Deduction for CPP contributions on self-employment income and other earnings:									
Line 15 plus line 16									17
Enter this amount (in dollars and cents) on line 22200 of your return.									18

(1) If applicable, self-employment earnings should be prorated according to the number of months (from line A of Part 2) that the conditions a) to g) applied. Self-employment earnings are **not** prorated for condition h).

Part 5 – Contributions on self-employment income and other earnings when you also have employment income

Pensionable net self-employment earnings: (2)

amount from line 12200 of your return **plus** line 29 of your return

1

Employment earnings **not** shown on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)

50373 +

2

Employment earnings **shown** on a T4 slip that you are electing to pay additional CPP contributions on (complete Form CPT20)

50399 +

3

Add lines 1 to 3.

=

4

Total actual base and first additional contributions from line 8 of Part 3

5

If the amount from line 22 of Part 3 is **positive**, complete lines 6 to 8.

If **not**, enter "0" on line 8 and continue at line 9.

Amount from line 5

6

Amount from line 13 of Part 3

-

7

Line 6 minus line 7

(if negative, enter the amount from line 7 on line 9 and continue at line 10)

=

-

8

Line 5 minus line 8 (if negative, enter "0")

=

9

Amount from line 9

x 16.80672 =

10

Total actual second additional contributions from line 14 of Part 3

11

If the amount from line 26 of Part 3 is **positive**, complete lines 12 to 14.

If **not**, enter "0" on line 14 and continue at line 15.

Amount from line 11

12

Amount from line 15 of Part 3

-

13

Line 12 minus line 13

(if negative, enter the amount from line 13 on line 15, and continue at line 16)

=

-

14

Line 11 minus line 14 (if negative, enter "0")

=

15

Amount from line 15

÷ 4% =

+

16

Line 10 plus line 16

=

17

If the amount from line 26 of Part 3 is **negative** or "0", complete lines 18 to 20.

If **not**, enter "0" on line 20 and continue at line 21.

If line 25 of Part 3 is **negative**:

Enter the amount from line 25 of Part 3 as a **positive** amount.

18

If line 22 of Part 3 is **positive**, enter **whichever is less**: amount from line 22 of Part 3 or line 18. If **not**, enter "0".

19

Amount from line 19

÷ 4% =

20

Amount from line 4

21

Amount from line 2 of Part 3

+

22

Line 21 plus line 22

=

23

Amount from line C of Part 2

24

Amount from line D of Part 2

-

25

Line 24 minus line 25 (if negative, enter "0")

(maximum \$65,000)

=

26

Amount from line 10

-

27

Line 26 minus line 27 (if negative, enter "0")

=

28

(2) If applicable, self-employment earnings should be prorated according to the number of months (from line A of Part 2) that the conditions a) to g) applied. Self-employment earnings are **not** prorated for condition h).

Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)

Enter **whichever is less**: amount from line 4 or line 28.

29

If the amount from line 1 of Part 3 is **less than** line 25, complete lines 30 to 36.

If **not**, enter "0" on line 36 and continue at line 37.

Amount from line 25

30

Amount from line 1 of Part 3

31

Line 30 minus line 31

(if negative, enter "0" on lines 32 and 36, and continue at line 37)

32

Amount from line 4

33

Amount from line 26

34

Line 33 minus line 34 (if negative, enter "0")

35

Line 32 minus line 35 (if negative, enter "0")

36

Self-employment income and other earnings subject to base and first additional contributions:

Line 29 minus line 36 (if negative, enter "0")

37

If the amount from line 23 is **more than** line 24, complete lines 38 to 48.

If **not**, enter "0" on line 48 and continue at line 49.

Amount from line E of Part 2

38

Amount from line 16

39

Amount from line 20

40

Line 39 plus line 40

41

Line 38 minus line 41

42

Amount from line 4

43

Amount from line 32 (if any)

44

Line 43 minus line 44

45

Amount from line 37

46

Line 45 minus line 46

47

Self-employment income and other earnings subject to second additional contributions:

Enter **whichever is less**: amount from line 42 or line 47.

48

Note: If **both** of the amounts on lines 37 and 48 above are "0", return to Part 3 (page 5) and follow the instructions to calculate your claim for the tax credit, deduction, and overpayment for the contributions on your employment income.

Tax credit, deduction and overpayment for CPP contributions through employment income, self-employment income and other earnings

Required base contributions on CPP pensionable earnings:

amount from line 37 \times 9.9% = (maximum \$6,435)

49

Required first additional contributions on CPP pensionable earnings:

amount from line 37 \times 2% = (maximum \$1,300)

50

Required second additional contributions on CPP pensionable earnings:

amount from line 48 \times 8% = (maximum \$376)

51

Line 50 plus line 51

52

Line 49 plus line 52

53

Amount from line 26 of Part 3 (if positive)

54

CPP contributions payable on self-employment income and other earnings:

Line 53 minus line 54. If **positive**, enter it (in dollars and cents) on **line 42100** of your return and continue at line 57. If **negative**, show in brackets and continue at line 56.

55

Part 5 – Contributions on self-employment income and other earnings when you also have employment income (continued)

CPP overpayment:

Enter the result of the following calculation (in dollars and cents) on **line 44800** of your return:

amount from line 55 entered as a positive amount	x	50%	=	<div></div>	<div></div>	56
Amount from line 9 of Part 3						57
Amount from line 11 of Part 3	–					58
Line 57 minus line 58 (if negative, show in brackets)	=					59

Base CPP contributions through employment income:

If line 59 is **positive** or **"0"**, enter the amount from line 58. If **not**, enter the amount from line 57.
Enter this amount (in dollars and cents) on **line 30800** of your return.

Amount from line 10 of Part 3						61
Amount from line 12 of Part 3	–					62
Line 61 minus line 62 (if negative, show in brackets)	=					63

If line 63 is **positive** or **"0"**, enter the amount from line 62 and continue at line 69. 64

If line 63 is **negative**:

Enter the amount from line 63 as a positive amount.						65
Enter the amount from line 61.						66
If line 59 is positive , enter whichever is less : amount from line 59 or line 65. If not , enter "0".	+					67
Line 66 plus line 67	=			▶	+	68

Amount from line 14 of Part 3						69
Amount from line 15 of Part 3	–					70
Line 69 minus line 70 (if negative, show in brackets)	=					71

If line 71 is **positive** or **"0"**, enter the amount from line 70 and continue at line 77. 72

If line 71 is **negative**:

Enter the amount from line 71 as a positive amount.						73
Enter the amount from line 69.						74
If line 22 of Part 3 is positive , enter whichever is less : amount from line 22 of Part 3 or line 73. If not , enter "0".	+					75
Line 74 plus line 75	=			▶	+	76

Deduction for CPP enhanced contributions on employment income:

Add lines 64, 68, 72, and 76 (whichever apply).

Enter this amount (in dollars and cents) on **line 22215** of your return.

Base CPP contributions through self-employment income and other earnings:

Enter the result of the following calculation (in dollars and cents) on **line 31000** of your return.

amount from line 49	x	50%	=	<div></div>	<div></div>	78
Amount from line 50	x	50%	=	+		79
Line 78 plus line 79	=					80
Amount from line 26 of Part 3 if positive . If not , enter "0".	–					81
Line 80 minus line 81 (if negative, show in brackets)	=					82

Enter **whichever is less**:

amount from line 80 or line 81.			A	x	83.1933%	=	<div></div>	<div></div>	83
Amount from line 83	–								84
Amount A minus line 84	=								85

Amount from line 79					86
Amount from line 78				87	
Amount from line 83	—			88	
Line 87 minus line 88	=		▶	+	89
Amount from line 79				90	
Amount from line 85	—			91	
Line 90 minus line 91	=		▶	+	92
Amount from line 51	×	50%	=	+	93
Amount from line 93				94	
If line 82 is negative , enter it as a positive amount.					
If line 82 is positive or "0" , enter the amount from line 94 on line 96 and continue at line 97.					
	—			95	
Line 94 minus line 95 (if negative, enter "0")	=		▶	+	96
Deduction for CPP enhanced contributions on self-employment income and other earnings:					
Add lines 86, 89, 92, 93, and 96.					
Enter this amount (in dollar and cents) on line 22200 of your return.					
					97

See the privacy notice on your return.



British Columbia Tax

**Form BC428
2024**
Protected B when completed

For more information about this form, go to **canada.ca/bc-tax-info**.

Part A – British Columbia tax on taxable income

Enter your **taxable income** from line 26000 of your return.

19,469 | 73 **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$47,937 or less	Line 1 is more than \$47,937 but not more than \$95,875	Line 1 is more than \$95,875 but not more than \$110,076	Line 1 is more than \$110,076 but not more than \$133,664	
Amount from line 1	19,469 73				2
Line 2 minus line 3 (cannot be negative)	— 0 00	— 47,937 00	— 95,875 00	— 110,076 00	3
	= 19,469 73	=	=	=	4
Line 4 multiplied by the percentage from line 5	x 5.06%	x 7.7%	x 10.5%	x 12.29%	5
	= 985 17	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 2,425 61	+ 6,116 84	+ 7,607 94	7
British Columbia tax on taxable income	= 985 17	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 61 and continue on line 16.

	Line 1 is more than \$133,664 but not more than \$181,232	Line 1 is more than \$181,232 but not more than \$252,752	Line 1 is more than \$252,752	
Amount from line 1				9
Line 9 minus line 10 (cannot be negative)	— 133,664 00	— 181,232 00	— 252,752 00	10
	=	=	=	11
Line 11 multiplied by the percentage from line 12	x 14.7%	x 16.8%	x 20.5%	12
	=	=	=	13
Line 13 plus line 14	+ 10,506 91	+ 17,499 40	+ 29,514 76	14
British Columbia tax on taxable income	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 61 and continue on line 16.

Part B – British Columbia non-refundable tax credits

	Internal use 56090		
Basic personal amount	Claim \$12,580 58040	8,386 67	16
Age amount (if you were born in 1959 or earlier) (use Worksheet BC428)	(maximum \$5,641 58080) +		17
Spouse or common-law partner amount:			
Base amount	11,850 00		18
Your spouse's or common-law partner's net income from line 23600 of their return	—		19
Line 18 minus line 19 (if negative, enter "0")	(maximum \$10,772 58120) =	▶ +	20
Amount for an eligible dependant:			
Base amount	11,850 00		21
Your eligible dependant's net income from line 23600 of their return	—		22
Line 21 minus line 22 (if negative, enter "0")	(maximum \$10,772 58160) =	▶ +	23
British Columbia caregiver amount (use Worksheet BC428)	58175 +		24
Add lines 16, 17, 20, 23 and 24.		= 8,386 67	25

Part B – British Columbia non-refundable tax credits (continued)

Amount from line 25 of the previous page				8,386	67	26
CPP or QPP contributions:						
Amount from line 30800 of your return	58240	798	49	•	27	
Amount from line 31000 of your return	58280	+			•	28
Employment insurance premiums:						
Amount from line 31200 of your return	58300	+	325	88	•	29
Amount from line 31217 of your return	58305	+			•	30
Volunteer firefighters' amount	58315	+				31
Search and rescue volunteers' amount	58316	+				32
Add lines 27 to 32.	=	1,124	37	▶	+	1,124 37 33
Adoption expenses	58330	+				34
Add lines 26, 33 and 34.	=	9,511	04			35
Pension income amount	(maximum \$1,000)	58360	+			36
Line 35 plus line 36	=	9,511	04			37
Disability amount for self (claim \$9,435 or, if you were under 18 years of age, use Worksheet BC428)	58440	+				38
Disability amount transferred from a dependant (use Worksheet BC428)	58480	+				39
Add lines 37 to 39.	=	9,511	04			40
Interest paid on your student loans (amount from line 31900 of your return)	58520	+				41
Your tuition and education amounts (attach Schedule BC(S11))	58560	+				42
Tuition amounts transferred from a child or grandchild	58600	+				43
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))	58640	+				44
Add lines 40 to 44.	=	9,511	04			45
Medical expenses:						
Amount from line 33099 of your return	58689					46
Amount from line 23600 of your return	19,469	73				47
Applicable rate	x	3%				48
Line 47 multiplied by the percentage from line 48	=	584	09			49
Enter whichever is less: \$2,616 or the amount from line 49.	—	584	09			50
Line 46 minus line 50 (if negative, enter "0")	=					51
Allowable amount of medical expenses for other dependants (use Worksheet BC428)	58729	+				52
Line 51 plus line 52	58769	=		▶	+	53
Line 45 plus line 53	58800	=	9,511	04		54
British Columbia non-refundable tax credit rate	x	5.06%				55
Line 54 multiplied by the percentage from line 55	58840	=	481	26		56
Donations and gifts (use Worksheet BC428)	58969	+				57
Line 56 plus line 57	=	481	26			58
Farmers' food donation tax credit:						
Amount of qualifying gifts also claimed on line 57	x	25%	=	58980	+	59
Line 58 plus line 59						
Enter this amount on line 64.	British Columbia non-refundable tax credits	61500	=	481	26	60

Part C – British Columbia tax

British Columbia tax on taxable income from line 8 or 15			985	17	61
British Columbia tax on split income (complete Form T1206)	61510	+			62
Line 61 plus line 62		=	985	17	63
British Columbia non-refundable tax credits from line 60			481	26	64
British Columbia dividend tax credit (use Worksheet BC428)	61520	+			65
British Columbia minimum tax carryover: Amount from line 40427 of your return		× 33.7% =	61540	+	66
Add lines 64 to 66.		=	481	26	67
Line 63 minus line 67 (if negative, enter "0")				503	91 68
British Columbia additional tax for minimum tax purposes: Amount from line 14 of Part 7 of Form T691		× 33.7% =	+		69
Line 68 plus line 69				503	91 70
Provincial foreign tax credit (complete Form T2036)					71
Line 70 minus line 71 (if negative, enter "0")				503	91 72

British Columbia tax reduction

If your net income from line 23600 of your return is **\$39,703 or more**, enter "0" on line 79 and continue on line 80. If it is **less than \$39,703**, complete the following calculation:

Basic reduction	Claim \$547		364	67	73
Enter your net income from line 23600 of your return.			19,469	73	74
Base amount	–		24,338	00	75
Line 74 minus line 75 (if negative, enter "0")	=		3,244	40	76
Applicable rate	×		3.56%		77
Line 76 multiplied by the percentage from line 77	=		115	50	78
Line 73 minus line 78 (if negative, enter "0")					
British Columbia tax reduction		=	249	17	79
Line 72 minus line 79 (if negative, enter "0")				254	74 80
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P					81
Line 80 minus line 81 (if negative, enter "0")				254	74 82
British Columbia political contributions made in 2024	60400				83
British Columbia political contribution tax credit (use Worksheet BC428)		(maximum \$500)			84
Line 82 minus line 84 (if negative, enter "0")				254	74 85
British Columbia employee share ownership plan tax credit: ESOP 20 certificate number	Tax credit amount indicated on the certificate	60450			86
British Columbia employee venture capital corporation tax credit: EVCC 30 certificate number	Tax credit amount indicated on the certificate	60470	+		87
Total ESOP and EVCC credits: Line 86 plus line 87		(maximum \$2,000)	=		88
Line 85 minus line 88 (if negative, enter "0")				254	74 89
British Columbia mining flow-through share tax credit (complete Form T1231)	68810	–			90
Line 89 minus line 90 (if negative, enter "0")					
Enter this amount on line 42800 of your return.	British Columbia tax			254	74 91

See the privacy notice on your return.

Other credits

Basic personal amount - line 30000

If your net income at line 23600 of your return **\$173,205 or less**, enter \$15,705 on line 11 below.
If your net income is **more than \$246,752**, enter \$14,156.
Otherwise, complete the following calculation to determine how much to claim on line 30000 of your return.

			14,156.00	1
Supplement amount		1,549.00	2	
Amount from line 23600 of your return	19,469.73	3		
Income threshold	173,205.00	4		
Line 3 minus line 4		5		
	73,547.00	6		
Line 5 divided by line 6		7		
	1,549.00	8		
Line 7 multiplied by line 8		9		
Line 2 minus line 9 (if negative, enter "0")		1,549.00	10	
Line 1 plus line 10				
Enter this amount on line 30000 of your return.	(maximum \$15,705)		10,470.00	11

Age amount - line 30100

Maximum amount			1
Amount from line 23600 of your return		2	
Income threshold	29,550.00	3	
Line 2 minus line 3 (if negative, enter "0")		4	
Applicable rate	x 15.00 %	5	
Line 4 multiplied by the percentage from line 5		6	
Line 1 minus line 6 (if negative, enter "0")			
Enter this amount on line 30100 of your return.			7

Volunteer firefighters' amount – line 31220

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Volunteer firefighters' amount		

Search and rescue volunteers' amount – line 31240

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Search and rescue volunteers' amount		

Home buyers' amount - line 31270 and line 58357

Do you qualify for the home buyers' amount?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Saskatchewan	Federal
Home buyers' credit		
Amount claimed by another individual		
Home buyers' amount		

Complete this chart to calculate your eligible home accessibility expenses. For more information, go to canada.ca/line-31285.

[illegible]

Line 2 minus line 3			
Enter this amount on line 31285 of your return.	Home accessibility expenses	=	4

Other credits

Adoption expenses - line 31300

Name of child

Fees paid to an adoption agency licensed by a provincial or territorial government		1
Court, legal and administrative expenses		2
Reasonable travel and living expenses:		
Travel expenses of a child		3
Travel and living expenses of the adoptive parents		4
Travel expenses of an escort, if the adoptive parents did not accompany the child		5
Document translation fees		6
Mandatory expenses paid for the child's immigration		7
Expenses arising from a requirement imposed by government authority respecting the adoption of a child		8
Other expenses		9
Total adoption expenses (maximum : \$19,066 per child)		10
Amount claimed by the other adoptive parent	%	11
Subtract line 11 from line 10.		12
Carry the result to line 31300 of your return.		

Digital news subscription tax credit - line 31350

Total qualifying subscription expenses	
Maximum	

Pension income amount - line 31400

Complete the calculation below if you reported eligible pension, superannuation, or annuity payments on line 11500, line 11600, or line 12900 of your return.

Amount from line 11500 of your return		1
Foreign pension income included in the amount on line 11500 and deducted on line 25600 of your return		2
Income from a U.S. individual retirement account (IRA) included in the amount on line 11500 of your return		3
Amounts from a RRIF or a PRPP included in the amount on line 11500 of your return and transferred to an RRSP, a RRIF, a PRPP, or an annuity		4
Ineligible pension income included in T4A		4A
Add lines 2 to 4A.		5
Line 1 minus line 5		6
Annuity payments from line 12900 of your return (box 16 of all your T4RSP slips) only if you were age 65 or older on December 31, 2024, or you received the payments because of the death of your spouse or common-law partner.		7
Line 6 plus line 7		
Enter this amount on line 31400 of your return. (maximum \$2,000)		8

If you are electing to split **your** eligible pension income with your spouse or common-law partner, enter the amount from line 8 on line 1 of your Form T1032, Joint Election to Split Pension Income. Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 31400 of your and your spouse's or common-law partner's return.

MB residents only:

Claiming the MB fitness amount for yourself?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Claiming the MB fitness amount for your spouse/partner (if applicable)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Eligible fitness expense		

Other credits

Disability amount - line 31600

You may be able to claim the disability amount if the CRA approved your certified Form T2201, Disability Tax Credit Certificate.

To be eligible, you must have had a severe and prolonged impairment in physical or mental functions during 2024. If you were eligible for the disability tax credit for 2023 and you still meet the eligibility requirements in 2024, you can claim this amount without sending the CRA a new Form T2201. However, you must send the CRA a new one if the previous period of approval ended before 2024 or if the CRA asks you to.

For more information, see Guide RC4064, Disability-Related Information, or go to canada.ca/disability-credits-deductions.

If you qualify for the disability amount and, on December 31, 2024, you were:

- **18 years of age or older**, enter \$9,872 on **line 31600** of your return
- **under 18 years of age**, complete the following calculation

Maximum supplement			1
Total expenses for child care and attendant care claimed for you by anyone		2	
Base amount	3,373.00	3	
Line 2 minus line 3 (if negative, enter "0")			4
Line 1 minus line 4 (if negative, enter "0")			5
Enter, on line 31600 of your return, \$9,872 plus the amount on line 5 (maximum claim \$15,630), unless you are completing this chart to calculate the amount at line 31800.			

Federal political contribution tax credit - lines 40900/41000

Federal political contributions from T5013		1	
Other federal political contributions		2	
Total of lines 1 and 2 (Enter on line 40900 of your return)		3	
Available credit:			
75% of the first \$400			4
50% of the next \$350			5
33.33% of contributions over \$750			6
Available credit to a maximum of \$650			7
Enter this amount on line 41000 of your return.			

Total income tax deducted - line 43700

T4 slips	1,937.08
T4A slips	
T4A (OAS) slip	
T4A (P) slip	
T4A (RCA) slip	
T4E slip	
T4FHSA slip	
T4RIF slips	
T4RSP slips	
T5013 slips	
T1032 line P - Pension Transferee	
Québec tax deducted (if not filing Québec return)	
Subtotal	1,937.08
Less: T1032 line P - Pensioner	
Total	1,937.08

Tax transfer for residents of Québec - line 43800

Income tax deducted by employers outside Québec	
Multiply by 45%. Enter this amount on line 43800 of your return.	

