

Income Tax and Benefit Return

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If this return is for a deceased person, enter their information on this page. For more information, see Guide T4011, Preparing Returns for Deceased Persons.

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

ON7

Identification			Social insurance number (SIN) 962 533 956	Marital status on December 31, 2023: 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 Jaideep	Last name Grover			
Mailing address (apartment - number, street) 47 Candlewood Drive				
PO Box	RR			
City Guelph	Prov./Terr. ON	Postal code N1K 1T6		
Email address			If this return is for a deceased person, enter the date of death (Year Month Day) _____	Your language of correspondence: <input checked="" type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français
By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use . To view the Terms of use, go to canada.ca/cra-email-notifications-terms .				

Residence information	
Your province or territory of residence on December 31, 2023: Ontario	If you became a resident of Canada in 2023 for income tax purposes, enter your date of entry: _____ (Month Day) 04/27
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 2023: Ontario	If you ceased to be a resident of Canada in 2023 for income tax purposes, enter your date of departure: _____ (Month Day)

Your spouse's or common-law partner's information	
Their first name	Their SIN
Tick this box if they were self-employed in 2023. 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 2023 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 2024 tax year.

Climate action incentive payment

Tick this box if you **reside outside** of the census metropolitan areas (CMA) of Barrie, Belleville, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor, as determined by Statistics Canada (2016), and expect to continue to reside outside the same CMA on April 1, 2024.

1 ☐

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 2023, 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 name and email address to Ontario Health so that Ontario Health (Trillium Gift of Life) may contact or send information to me by email about organ and tissue donation. For more information about organ and tissue donation

in 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 Ontario Health. Your authorization is only valid for the tax year for which you are filling this tax return. Your information will only be collected under the Ontario Gift of Life Act.

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	5,255	82	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
Support payments received (see Guide P102)	Total	12799			Taxable amount	12800		15
Registered retirement savings plan (RRSP) income (from all T4RSP slips)					12900			16
Taxable first home savings account (FHSA) income (boxes 22 and 26 of all T4FHSA slips)					12905			17
Taxable FHSA income – other (boxes 24 and 28 of all T4FHSA slips)					12906			18
Other income (specify):					13000			19
Taxable scholarships, fellowships, bursaries and artists' project grants					13010			20
Add lines 1 to 20.						5,255	82	21
Self-employment income (see Guide T4002):								
Business income	Gross	13499	1,389	68	Net	13500	229	68 22
Professional income	Gross	13699			Net	13700		23
Commission income	Gross	13899			Net	13900		24
Farming income	Gross	14099			Net	14100		25
Fishing income	Gross	14299			Net	14300		26
Add lines 22 to 26.					Net self-employment income	229	68	27
Line 21 plus line 27							5,485	50 28
Workers' compensation benefits (box 10 of the T5007 slip)		14400						29
Social assistance payments		14500						30
Net federal supplements paid (box 21 of the T4A(OAS) slip)		14600						31
Add lines 29 to 31 (see line 25000 in Step 4).		14700						32
Line 28 plus line 32					Total income	15000	5,485	50 33

Step 3 - Net income

Enter the amount from line 33 of the previous page.

5,4855034

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		35
RRSP deduction (see Schedule 7 and attach receipts)		20800		36
FHSA deduction (see Schedule 15 and attach receipts)		20805		37
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (complete Form T1032)		21000		38
Annual union, professional or like dues (receipts and box 44 of all T4 slips)		21200		39
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)		21300		40
Child care expenses (complete Form T778)		21400		41
Disability supports deduction (complete Form T929)		21500		42
Business investment loss (see Guide T4037)				
Gross	21699	Allowable deduction	21700	43
Moving expenses (complete Form T1-M)		21900		44
Support payments made (see Guide P102)				
Total	21999	Allowable deduction	22000	45
Carrying charges, interest expenses and other expenses (use Federal Worksheet)		22100		46
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)		22200	229	• 47
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	(maximum \$631)	22215	1756	• 48
Exploration and development expenses (complete Form T1229)		22400		49
Other employment expenses (see Guide T4044)		22900		50
Clergy residence deduction (complete Form T1223)		23100		51
Other deductions (specify):		23200		52
Add lines 35 to 52.		23300	1985	▶ 53
Line 34 minus line 53 (if negative, enter "0")		Net income before adjustments	23400	5,46565 54

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 \$76,875
 - 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 \$86,912

If not, enter "0" on line 23500.	23500			• 55
Line 54 minus line 55 (if negative, enter "0")				
(If this amount is negative, you may have a non-capital loss. See Form T1A.)	Net income	23600	5,46565	56

Step 4 - Taxable income

Enter the amount from line 56 of the previous page.			5,465	65	57
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400				58
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900				59
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000				60
Limited partnership losses of other years	25100				61
Non-capital losses of other years	25200				62
Net capital losses of other years	25300				63
Capital gains deduction (complete Form T657)	25400				64
Northern residents deductions (complete Form T2222)	25500				65
Additional deductions (specify):	25600				66
Add lines 58 to 66.	25700				67
Line 57 minus line 67 (if negative, enter "0")		Taxable income	26000	5,465	65 68

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 \$53,359 or less	Line 26000 is more than \$53,359 but not more than \$106,717	Line 26000 is more than \$106,717 but not more than \$165,430	Line 26000 is more than \$165,430 but not more than \$235,675	Line 26000 is more than \$235,675	
Amount from line 26000	5,465	65				69
Line 69 minus line 70	-	53,359	00	-	106,717	00 70
(cannot be negative)	=	5,465	65	=		71
Line 71 multiplied by the percentage from line 72	x	15 %	x	20.5 %	x	26 % 72
	=	819	85	=		73
Line 73 plus line 74	+	0	00	+	8,003	85 74
Federal tax on taxable income	=	819	85	=		75

Enter the amount from line 75 on line 118 and continue at line 76.

Part B – Federal non-refundable tax credits

Basic personal amount:
If the amount on line 23600 is **\$165,430 or less**, enter \$15,000.
If the amount on line 23600 is **\$235,675 or more**, enter \$13,520.
Otherwise, use the Federal Worksheet to calculate the amount to enter.

Age amount (if you were born in 1958 or earlier) (use Federal Worksheet)	(maximum \$15,000)	30000	10,232	88	76
Spouse or common-law partner amount (complete Schedule 5)	(maximum \$8,396)	30100			77
Amount for an eligible dependant (complete Schedule 5)		30300			78
Canada caregiver amount for spouse or common-law partner or eligible dependant age 18 or older (complete Schedule 5)		30400			79
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30425			80
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)		30450			81
Number of children you are claiming this amount for	30499	x \$	1,705	=	30500 82
Add lines 76 to 82.			10,232	88	83

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

Enter the amount from line 83 of the previous page.

10,2328884

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

through employment income

30800869185

on self-employment income and other earnings

31000113786

Employment insurance premiums:

through employment

(boxes 18 and 55 of all T4 slips)(maximum \$1,002.45)31200856787

on self-employment and other eligible earnings

(complete Schedule 13)3121788

Volunteer firefighters' amount (VFA)

3122089

Search and rescue volunteers' amount (SRVA)

3124090

Canada employment amount:

Enter whichever is less: \$1,368 or line 1 plus line 2.312601,3680091

Home buyers' amount

(maximum \$10,000)3127092

Home accessibility expenses (use Federal Worksheet)

(maximum \$20,000)3128593

Adoption expenses

3130094

Digital news subscription expenses

(maximum \$500)3135095

Add lines 85 to 95.

1,5519596

Pension income amount (use Federal Worksheet)

(maximum \$2,000)3140097

Add lines 84, 96 and 97.

11,7848398

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,428)3160099

Disability amount transferred from a dependant (use Federal Worksheet)

31800100

Add lines 98 to 100.

11,78483101

Interest paid on your student loans (see Guide P105)

31900102

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

32300103

Tuition amount transferred from a child or grandchild

32400104

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

32600105

Add lines 101 to 105.

11,78483106

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

33099107

Amount from line 23600

5,46565 x 3% = 16397108

Enter whichever is less: \$2,635 or the amount from line 108.

16397109

Line 107 minus line 109 (if negative, enter "0")

110

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

33199111

Line 110 plus line 111

33200111

Line 106 plus line 112

3350011,78483113

Federal non-refundable tax credit rate

15 %114

Line 113 multiplied by the percentage from line 114

338001,76772115

Donations and gifts (complete Schedule 9)

34900116

Line 115 plus line 116

Total federal non-refundable tax credits350001,76772117

5006-R E (23)

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Part C - Net federal tax

Enter the amount from line 75.			819	85	118
Federal tax on split income (TOSI) (complete Form T1206)	40424				• 119
Line 118 plus line 119	40400		819	85	120
Amount from line 35000	1,767	72	121		
Federal dividend tax credit (use Federal Worksheet)	40425				• 122
Minimum tax carryover (complete Form T691)	40427				• 123
Add lines 121 to 123.	1,767	72	▶	1,767	72 124
Line 120 minus line 124 (if negative, enter "0")	Basic federal tax	42900			125
Federal surtax on income earned outside Canada (complete Form T2203)					126
Line 125 plus line 126					127
Federal foreign tax credit (complete Form T2209)	40500				128
Line 127 minus line 128				0	00 129
Recapture of investment tax credit (complete Form T2038(IND))				0	00 130
Line 129 plus line 130				0	00 131
Federal logging tax credit				0	00 132
Line 131 minus line 132 (if negative, enter "0")	Federal tax	40600		0	00 • 133
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions					
(attach receipts)	40900		(maximum \$650)	41000	
					• 134
Investment tax credit (complete Form T2038(IND))	41200				• 135
Labour-sponsored funds tax credit					
Net cost of shares of a provincially registered fund	41300		Allowable credit	41400	
					• 136
Add lines 134 to 136.	41600			▶	137
Line 133 minus line 137 (if negative, enter "0")		41700			138
Advanced Canada workers benefit (ACWB) (complete Schedule 6)		41500			• 139
Special taxes		41800			140
Add lines 138 to 140.	Net federal tax	42000		0	00 141

Step 6 - Refund or balance owing

Amount from line 42000			0	00	142
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100				• 143
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120				144
Social benefits repayment (amount from line 23500)	42200				145
Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800				• 146
Add lines 142 to 146.	Total payable	43500		0	00 • 147

0|00 148

0|00 148

<p>Refund 48400 15984 •</p> <p>For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.</p>	<p>Balance owing 48500 •</p> <p>Your balance owing is due no later than April 30, 2024. For more information on how to make your payment, go to canada.ca/payments.</p>
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Ontario

Ontario opportunities fund

Amount from line 48400 above 159¹

Your donation to the Ontario opportunities fund 46500 • 2

Net refund (line 1 minus line 2) 46600 159⁸⁴ • 3

You can help reduce Ontario's debt by completing this area to donate some or all of your 2023 tax refund to the Ontario opportunities fund. Please see the provincial pages for details.

I certify that the information given on this return and in any attached documents is correct, complete and fully discloses all of my income.

Sign here _____

It is a serious offence to make a false return.

Telephone number: (437) 522-6300

Date: 2024/04/17

If this return was completed by a tax professional, tick the applicable box and provide the following information:

Was a fee charged? 49000 ¹ ☒ Yes ² ☐ No

EFILE number (if applicable): 48900

Name of tax professional: _____

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 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.

Do not use this area. 48700 48800 _____ • 48600 _____ •

Federal Tuition, Education, and Textbook Amounts and Canada Training Credit

Protected B
when completed

Only the student completes this schedule.

Complete this schedule to calculate your federal tuition, education, and textbook amounts, your Canada training credit, your unused current-year tuition amount available to transfer to a designated individual, and your unused federal tuition amount available to carry forward to a future year.

Use your Tuition and Enrolment Certificate (T2202, TL11A or TL11C or any other official tuition tax receipts) to complete this schedule. If you are transferring your unused current-year tuition amount, also complete the authorization to transfer tuition, education, and textbook amounts on the back of your certificate.

Complete the provincial or territorial schedule (S11) to calculate your provincial or territorial amounts.

Attach a copy of this schedule to your paper return.

For more information, see Guide P105, Students and Income Tax.

Calculating your tuition, education, textbook amounts, and Canada training credit

Eligible tuition fees paid to Canadian educational institutions for 2023 (fees for each institution must be more than \$100)	32000	17,000	00	1
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If you are claiming the Canada training credit, continue on line 2.
If not, enter the amount from line 1 on line 6 and continue on line 7.

Amount from line 1	×	50	%	=	2
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Your Canada training credit limit from your latest notice of assessment or reassessment	3
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Enter whichever is less : amount from line 2 or line 3.	4
--	---

Enter the amount of Canada training credit you are claiming for 2023
(**cannot** be more than the amount at line 4).

Enter this amount on line 45350 of your return.	Your Canada training credit	-	5
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Available Canadian tuition amount for 2023: line 1 minus line 5	=	17,000	00	6
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Eligible tuition fees paid to foreign educational institutions for 2023	32001	+	7
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Line 6 plus line 7	=	17,000	00	8
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Unused federal tuition, education, and textbook amounts from your 2022 notice of assessment or reassessment	+	9
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Total available tuition, education, and textbook amounts for 2023: line 8 plus line 9	=	17,000	00	10
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Enter the amount from line 26000 of your return on line 11
if it is **\$53,359 or less**. If it is **more than \$53,359**, enter the result of the following calculation:

amount from line 75 of your return	÷	15	%	=	5,465 65	11
------------------------------------	---	----	---	---	------------	----

Enter the amount from line 101 of your return.	-	11,784 83	12
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Line 11 minus line 12 (if negative, enter "0")	=	0 00	13
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Unused tuition, education, and textbook amounts you are claiming for 2023: Enter whichever is less : amount from line 9 or line 13.	-	14
---	---	----

Line 13 minus line 14	=	0 00	15
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2023 tuition amount: Enter whichever is less : amount from line 8 or line 15.	+	16
---	---	----

Line 14 plus line 16	Your 2023 tuition, education, and textbook amounts	=	17
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Enter this amount on **line 32300** of your return.

2023 Enrolment information

The Canada Revenue Agency needs the following information to administer federal programs such as the Canada workers benefit, scholarship exemption, Lifelong Learning Plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit in 2023, or had a mental or physical impairment in 2023 and a medical practitioner has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

32005 ☐

Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202 and column **B** of your forms TL11A and TL11C.

(maximum 12)

32010

Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202 and column **C** of your forms TL11A and TL11C.

(maximum 12)

32020

8

Transfer or carryforward of unused amount

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your **unused tuition amount available to transfer** to your spouse or common-law partner, your parent or grandparent, or your spouse's or common-law partner's parent or grandparent (designated individual).

Note: If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425 or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 10 of the previous page		17,000 00	18
Amount from line 17 of the previous page		-	19
Line 18 minus line 19	Total unused amount	= 17,000 00	20

If you are transferring an amount to a designated individual, continue on line 21.

If not, enter the amount from line 20 on line 25.

Amount from line 8 of the previous page	(maximum \$5,000)	5,000 00	21
Amount from line 16 of the previous page		-	22
Line 21 minus line 22 (if negative, enter "0")	Unused tuition amount available to transfer	= 5,000 00	23

Enter the federal tuition amount you are transferring to a designated individual as shown on your Tuition and Enrolment Certificate

(**cannot** be more than the amount at line 23).

	Federal tuition amount transferred	32700 -	24
Line 20 minus line 24	Unused federal amount available to carry forward to a future year	= 17,000 00	25

See the privacy notice on your return.



Ontario Tuition and Education Amounts

Schedule ON(S11)
2023

Protected B when completed

Only the student completes this schedule.

Complete this schedule to claim your Ontario tuition and education amounts carried forward from a previous year, and to calculate your unused provincial tuition and education amounts available to carry forward to a future year.

Attach a copy of this schedule to your paper return.

For more information, go to canada.ca/on-tax-info. Also see Guide P105, Students and Income Tax.

Notes: If you did not reside in Ontario on December 31, 2017, you cannot claim your unused tuition and education amounts.

If you resided in Ontario on December 31, 2017, but were not resident in Ontario on the last day of the year or on December 31, 2022, your unused Ontario tuition and education amounts balance will be zero.

Unused tuition and education amounts:

Enter your unused Ontario tuition and education amounts from your 2022 notice of assessment or reassessment.

1

Enter the amount from line 26000 of your return on line 2 if it is \$49,231 or less.

If it is more than \$49,231, enter the result of the following calculation:

Amount from line 8 of your Form ON428 ÷ 5.05 % =

5,465 65 2

Enter the amount from line 31 of your Form ON428.

- 8,278 16 3

Line 2 minus line 3 (if negative, enter "0")

= 4

Enter whichever is less:

Your unused Ontario tuition and education
amounts claimed for 2023

5

Enter the amount from line 5 on line 58560 of your Form ON428.

Carryforward of unused amounts

Complete this section to calculate your unused provincial tuition and education amounts available to carry forward to a future year.

Amount from line 1 above

6

Amount from line 5 above

- 7

Unused provincial tuition and education
amounts available to carry forward to a future year

Line 6 minus line 7

= 8

See the privacy notice on your return.

Statement of Business or Professional Activities

- Use this form to calculate your self-employment business and professional income.
- For each business or profession, fill in a **separate** Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

Part 1 - Identification

Your name Grover, Jaideep		Your social insurance number 962 533 956	
Business name		Business number (15 characters) RT	
Business address			
Number Street, P.O. Box		Apartment or suite	
47 Candlewood Drive			
City	Prov./Terr.	Postal code	
Guelph	ON	N1K 1T6	
Fiscal period		Was this your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Date (YYYYMMDD) From 2023/01/01 to 2023/12/31			
Calendar Year			
Main product or service UBER cycle		Industry code 485310 (see Chapter 2 in Guide T4002)	
Accounting method (commission only)	Tax shelter identification number TS	Partnership business number	Your percentage of the partnership 100.0000 %
Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/>			
Name and address of the person or firm preparing this form			

Part 2 - Internet business activities

If your web pages or websites generate business or professional income, fill in this part of the form.

From how many Internet web pages and websites (including third-party platform websites) does your business earn income? Enter "0" if none _____

Provide up to five main web page or website addresses:

http://_____

Percentage of your gross income generated from the web pages and websites (If no gross income was generated from the Internet, enter "0") _____ %

Part 3A – Business income

Fill in this part **only** if you have business income. If you have professional income, leave this part blank and fill in Part 3B. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 3B – Professional income

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A. If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Note: You can **no longer** use the transitional rules which allowed you to include your work-in-progress (WIP) progressively in your income if you had made an election to exclude your WIP. For more information on the inclusion of WIP in your income, see Chapter 2 of Guide T4002.

Part 3A – Business income

Gross sales, commissions or fees (include GST/HST collected or collectible)		1,389 68	3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)			3B
Subtotal: Amount 3A minus amount 3B		1,389 68	3C
If you are using the quick method for GST/HST - Government assistance calculated as follows:			
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method			3D
GST/HST remitted: (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			3E
Subtotal: Amount 3D minus amount 3E			3F
Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C)		1,389 68	3G

Part 3B – Professional income

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible			3H
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H)			3I
Subtotal: Amount 3H minus amount 3I			3J
If you are using the quick method for GST/HST - Government assistance calculated as follows:			
GST/HST collected or collectible on professional fees eligible for the quick method			3K
GST/HST remitted: (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate			3L
Subtotal: Amount 3K minus amount 3L			3M
Adjusted professional fees: Amount 3J plus amount 3M (enter on line 8000 of Part 3C)			3N

Part 3C – Gross business or professional income

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3N)	8000	1,389 68	
Reserves deducted last year	8290		
Other income (specify)*:	8230		
Subtotal: Line 8290 plus line 8230			3O
Gross business or professional income: Line 8000 plus amount 3O	8299	1,389 68	

Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13499
- professional income on line 13699
- commission income on line 13899

* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information on how to report COVID-related assistance, go to canada.ca/en/revenue-agency/services/wage-rent-subsidies/report-subsidy-tax-return.html.

For Parts 3D, 4 and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses or net income (loss). If you are using the quick method for GST/HST, include the GST/HST paid or payable when you calculate the cost of goods sold, expenses or net income (loss).

Part 3D – Cost of goods sold and gross profit

If you have business income, fill in this part. Enter only the business part of the costs.

Gross business income (line 8299 of Part 3C)			1,389	68	3P
Opening inventory (include raw materials, goods in process and finished goods)	8300				3Q
Purchases during the year (net of returns, allowances and discounts)	8320				3R
Direct wage costs	8340				3S
Subcontracts	8360				3T
Other costs	8450				3U
Subtotal: Add amounts 3Q to 3U					
Closing inventory (include raw materials, goods in process and finished goods)	8500				3V
Cost of goods sold: Amount 3V minus line 8500					
	8518				
Gross profit (or loss): Amount 3P minus line 8518					
			8519	1,389	68 4P

Part 4 – Net income (loss) before adjustments

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)					1,389	68	4A
Expenses (enter only the business part)							
Advertising	8521						4B
Meals and entertainment	8523		250	00			4C
Bad debts	8590						4D
Insurance	8690						4E
Interest	8710						4F
Business taxes, licences and memberships	8760						4G
Office expenses	8810						4H
Office stationery and supplies	8811						4I
Professional fees (includes legal and accounting fees)	8860						4J
Management and administration fees	8871						4K
Rent	8910						4L
Repairs and maintenance	8960						4M
Salaries, wages and benefits (including employer's contributions)	9060						4N
Property taxes	9180						4O
Travel expenses	9200						4P
Utilities	9220		235	00			4Q
Fuel costs (except for motor vehicles)	9224						4R
Delivery, freight and express	9275						4S
Motor vehicle expenses (not including CCA) (amount 16 of Chart A)	9281						4T
Capital cost allowance (CCA). Enter amount ii of Area A minus any personal part and any CCA for business-use-of-home expenses.	9336						4U
UBER cycle charges			675	00			
Other expenses (specify):							
			675	00	9270	675	00 4V
Total expenses: Total of amounts 4B to 4V							
	9368		1,160	00			
Net income (loss) before adjustments: Amount 4A minus line 9368							
			9369	229	68		

Part 5 – Your net Income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income			229	68		5A
Canadian journalism labour tax credit allocated to you in the year (box 236 of your T5013 slip)						5B
GST/HST rebate for partners received in the year	9974					
Total: Amount 5A plus amount 5B plus line 9974						
			229	68		
Other amounts deductible from your share of net partnership income (loss) (amount 6F)			9943			
Net income (loss) after adjustments: Amount 5C minus line 9943						
				229	68	5D
Business-use-of-home expenses (amount 7P)			9945			
Your net income (loss): Amount 5D minus line 9945						
			9946	229	68	

Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13500
- professional income on line 13700
- commission income on line 13900

Note: Do not report a loss resulting from the disposition of a flipped property on your income tax and benefit return. Any loss resulting from the disposition of a flipped property is deemed to be nil. For more information, read Chapter 1 of Guide T4002.

Part 6 – Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you. These claims must not be included in the claims already calculated for the partnership.
List details of expenses:

Total other amounts deductible from your share of the net partnership income (loss): Add amounts 6A to 6E
(enter this on line 9943 of Part 5)

Part 7 – Calculating business-use-of-home expenses

Heat

7A

Electricity

7B

Insurance

7C

Maintenance

7D

Mortgage interest

7E

Property taxes

7F

Other expenses (specify):

7G

Subtotal: Add amounts 7A to 7G

7H

Personal-use part of the business-use-of-home expenses

7I

Subtotal: Amount 7H minus amount 7I

7J

Capital cost allowance (business part only), which means amount ii of Area A minus any portion of capital cost allowance that is for personal use or entered on line 9936 of Part 4

7K

Amount carried forward from previous year

7L

Subtotal: Add amounts 7J to 7L

7M

Net income (loss) after adjustments (amount 5D) (if negative, enter "0")

229 68

7N

Business-use-of-home expenses available to carry forward: Amount 7M minus amount 7N (if negative, enter "0")

7O

Allowable claim: Amount 7M or 7N above, whichever is less (enter your share of this amount on line 9945 of Part 5)

7P

Part 8 – Details of other partners

Do not fill in this chart if you must file a partnership information return.

Partner's first name	Last name	% of partnership	%
Address		\$ share	
Partner's first name	Last name	% of partnership	%
Address		\$ share	
Partner's first name	Last name	% of partnership	%
Address		\$ share	
Partner's first name	Last name	% of partnership	%
Address		\$ share	
Partner's first name	Last name	% of partnership	%
Address		\$ share	

Part 9 – Details of equity

Total business liabilities

9931

Drawings in the current year

9932

Capital contributions in the current year

9933

See the privacy notice on your return.



Application for the 2024 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

Form ON-BEN
2023

Protected B when completed

To find out if you are eligible for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant, go to **canada.ca/on-tax-info**.

Complete the application areas and parts that apply to you and attach this form to your return.

To estimate the amount of the Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at **canada.ca/child-family-benefits-calculator**.

The payments for these benefits will be issued separately from your tax refund.

If you had a spouse or common-law partner on December 31, 2023, only one of you should apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one of you is 64 years of age or older** on December 31, 2023, that spouse or common-law partner has to apply for these credits and the grant for both of you.

For a description of **principal residence** for the purposes of the Ontario energy and property tax credit and the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant, go to **canada.ca/on-tax-info**.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will tell you if you are entitled to receive the credit. For families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if, on December 31, 2023, you resided in Ontario and **any** of the following conditions applied:

- Rent for your principal residence was paid by or for you for 2023 and that residence was subject to property tax
- Property tax for your principal residence was paid by or for you for 2023
- You lived in a student residence
- You lived in a long-term care home and an amount for accommodation was paid by or for you in 2023
- You lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2023

If you met **any** of these conditions and are applying for the 2024 OEPTC, tick this box and complete Parts A and B of this form.

61020

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2023, you resided in Northern Ontario (see the definition at **canada.ca/on-tax-info**), and **any** of the following conditions applied:

- Rent for your principal residence in Northern Ontario was paid by or for you for 2023 and that residence was subject to property tax
- Property tax for your principal residence in Northern Ontario was paid by or for you for 2023
- You lived in a long-term care home in Northern Ontario and an amount for accommodation was paid by or for you in 2023
- You lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2023

If you met **any** of these conditions and are applying for the 2024 NOEC, tick this box and complete Parts A and B of this form.

61040

Choice for delayed single OTB payment

By ticking this box, you are choosing to **wait until June 2025** to get your 2024 OTB entitlement. You will get your OTB in **one payment** at the end of the benefit year (June 2025) instead of receiving it monthly from July 2024 to June 2025.

61060

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

You may qualify for the OSHPTG if, on December 31, 2023, both of the following conditions applied:

- You were 64 years of age or older
- You owned and occupied a principal residence in Ontario that you, or someone on your behalf, paid property tax on for 2023

If you met these conditions and are applying for the 2024 OSHPTG, tick this box.

Enter the total amount of property tax paid on line 61120 in Part A and complete Part B of this form. 61070

Part A - Amount paid for a principal residence for 2023

If, on December 31, 2023, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are choosing to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick this box and enter your spouse's or common-law partner's address in Part C of this form. 61080

Enter the total amount of rent paid for your principal residence (including a private long-term care home) in Ontario for 2023. (Do not include rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, check with your landlord to find out if property tax was paid for your unit.) 61100

Enter the total amount of property tax paid for your principal residence in Ontario for 2023. (If your municipality let you defer all or some of your 2023 property tax, enter only the amount of property tax actually paid to the municipality for the year.) 61120

If you resided in a designated student residence in Ontario in 2023, tick this box. 61140

If you lived on a reserve, enter the total amount of home energy costs (like electricity and heat) paid for your principal residence in Ontario for 2023. 61210

Enter the total amount paid for your accommodation in a public long-term care home or non-profit long-term care home in Ontario for 2023. 61230

Part B – Declaration

Complete this part if you are applying for the OEPTC, the NOEC, or the OSHPTG.

Enter the amounts paid for rent, property tax, home energy costs on a reserve, and accommodation in a public long-term care home or non-profit long-term care home in the column "Amount paid for 2023".

If you need more space, attach a separate sheet of paper.

I declare the following information about my principal residences in Ontario during 2023:

Address	Postal code	Number of months resident in 2023	Amount paid for 2023	Payment Type	Check this box if this is a long-term care home	Name of landlord, municipality, or supplier payment was made to
				NA	<input type="checkbox"/>	

Part C – Involuntary separation

If, on December 31, 2023, you and your spouse or common-law partner occupied separate principal residences in Ontario for medical reasons and you are choosing to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter your spouse's or common-law partner's address:

See the privacy notice on your return.

Direct Deposit Request

Do you wish to start or change direct deposit information? Yes

T1DD(1) - Attach a completed form to register your direct deposit information.
Please visit Public Works and Government Services website at
<http://www.tpsgc-pwgsc.gc.ca/recgen/form/inscription-enrolment-eng.html> to complete the form.

Complete the banking information area below

Branch number (5 digits)	Institution (3 digits)	Account number (maximum 12 digits)
4600000792	46100003	462005559208

Direct deposit information previously provided to CRA

Branch number (5 digits)	Institution (3 digits)	Account number (maximum 12 digits)