

Federal Worksheet

Use this worksheet to calculate the amounts to enter on your return.
Keep this worksheet for your records. **Do not attach it to your return.**

Lines 12000 and 12010 – Taxable amount of dividends from taxable Canadian corporations

Special rules apply for income from property (including shares) that one family member lends or transfers to another. For more information, see "Loans and transfers of property" in Step 2 of the guide.

You may be able to claim a dividend tax credit for dividends you received from taxable Canadian corporations. See line 40425 of this worksheet.

Taxable amount of dividends (other than eligible)

Box 32 of all T3 slips			1
Box 25 of all T4PS slips	+		2
Box 11 of all T5 slips	+		3
Box 130 of all T5013 slips	+		4
Add lines 1 to 4. Enter this amount on line 12010 of your return.	=		5

Taxable amount of dividends (eligible and other than eligible)

Boxes 32 and 50 of all T3 slips			6
Boxes 25 and 31 of all T4PS slips	+		7
Boxes 11 and 25 of all T5 slips	+		8
Boxes 130 and 133 of all T5013 slips	+		9
Add lines 6 to 9. Enter this amount on line 12000 of your return.	=		10

Taxable amount of dividends if you did not receive an information slip

Actual amount of eligible dividends received			11
Applicable rate	x	138%	12
Line 11 multiplied by the percentage from line 12	=		▶ 13
Actual amount of dividends other than eligible dividends received			14
Applicable rate	x	115%	15
Line 14 multiplied by the percentage from line 15	=		▶ + 16
Line 13 plus line 16. Include this amount on line 12000 of your return.	=		17

Line 12100 – Interest and other investment income

For more information, see line 12100 of the guide.

Box 25 of all T3 slips			1
Boxes 13, 14, 15, and 30 of all T5 slips	+		2
Boxes 128, 135, and 146 of all T5013 slips	+		3
Amounts credited to you that you did not receive (such as reinvestments)	+		4
Interest on any tax refund you received in 2022 as shown on your notice of assessment or reassessment	+		5
Income from foreign sources, including foreign dividends, in Canadian dollars	+		6
Interest or income earned from bank accounts, term deposits, guaranteed investment certificates (GICs), and other similar investments, treasury bills or life insurance policies not reported on any information slip	+		7
Royalties not included on line 10400 or line 13500 of your return	+		8
Add lines 1 to 8.	=		9
Interest and other investment income, included on line 9, received and reported in previous years	-		10
Line 9 minus line 10. Enter this amount on line 12100 of your return.	=		11

Line 22100 – Carrying charges, interest expenses, and other expenses

For more information, see line 22100 of the guide.

Total carrying charges			1
Total interest expenses	+		2
Total other expenses	+		3
Add lines 1 to 3. Enter this amount on line 22100 of your return.	=		4

Line 23500 – Social benefits repayment

Complete the chart below if one or more of the following applies:

- You entered an amount on line 11900 of your return **and** the amount on line 23400 is **more than \$75,375**
- You entered an amount on line 11300 or line 14600 of your return **and** the amount on line 23400 is **more than \$81,761**

Old age security (OAS) pension from line 11300 of your return			1
Net federal supplements paid from line 14600 of your return	+		2
Line 1 plus line 2	=		3
Overpayment of OAS benefits recovered (box 20 of your T4A(OAS) slip)	–		4
Line 3 minus line 4 (if negative, enter "0")	=		5
Net income before adjustments from line 23400 of your return			6
El benefits repayment from line 4 of the repayment chart on your T4E slip, if any			7
Universal child care benefit (UCCB) from line 11700 of your return	+		8
Registered disability savings plan (RDSP) income from line 12500 of your return	+		9
Add lines 7 to 9.	=		▶ – 10
Line 6 minus line 10	=		11
UCCB repayment from line 21300 of your return			12
RDSP income repayment (included in the amount on line 23200 of your return)	+		13
Line 12 plus line 13	=		▶ + 14
Line 11 plus line 14	Adjusted net income		= 15
OAS benefits base amount		81,761.00	– 16
Line 15 minus line 16 (if negative, enter "0")	=		17
Amount from line 17		× 15% =	18
Enter whichever is less : amount from line 5 or line 18.			19
Amount from line 7, if any	+		20
Line 19 plus line 20.			
Enter this amount on line 23500 and line 42200 of your return.	=		21

Line 25000 – Other payments deduction

Complete the following calculation if you reported net federal supplements on line 14600 of your return.

Amount from line 23400 of your return					1
Amount from line 11700 of your return					2
Amount from line 12500 of your return	+				3
Line 2 plus line 3	=			▶ -	4
Line 1 minus line 4				=	5
Amount from line 21300 of your return					6
RDSP income repayment (included in the amount on line 23200 of your return)	+				7
Line 6 plus line 7	=			▶ +	8
Line 5 plus line 8				=	9

If the amount on line 9 is **more than \$81,761**, contact the CRA to find out how much you can deduct. Otherwise, enter the amount from line 14700 of your return on **line 25000** of your return.

Line 30000 – Basic personal amount

If the amount from line 23600 of your return is:

- **\$155,625 or less**, enter \$14,398 on line 30000 of your return
- **\$221,708 or more**, enter \$12,719 on line 30000 of your return

Otherwise, complete the calculation below.

Base amount					12,719 00	1		
Supplement amount			1,679 00			2		
Amount from line 23600 of your return						3		
Income threshold	-	155,625 00				4		
Line 3 minus line 4	=					5		
	÷	66,083 00				6		
Line 5 divided by line 6	=					7		
	×	1,679 00				8		
Line 7 multiplied by line 8	=			▶ -		9		
Line 2 minus line 9 (if negative, enter "0")				=		▶ +	10	
Line 1 plus line 10								11
Enter this amount on line 30000 of your return.			(maximum \$14,398)		=			

Line 30100 – Age amount

If the amount from line 23600 of your return is:

- **\$39,826 or less**, enter \$7,898 on line 30100 of your return
- **\$92,480 or more**, enter "0" on line 30100 of your return

Otherwise, complete the calculation below.

Maximum amount					7,898 00	1		
Amount from line 23600 of your return						2		
Income threshold	-	39,826 00				3		
Line 2 minus line 3 (if negative, enter "0")	=					4		
Applicable rate	×	15%				5		
Line 4 multiplied by the percentage from line 5	=			▶ -		6		
Line 1 minus line 6 (if negative, enter "0")								7
Enter this amount on line 30100 of your return.					=			

Line 31285 – Home accessibility expenses

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

Date of sales slip or contract	Supplier or contractor		Description	Amount paid (including all applicable taxes)	
	Name	GST/HST No. (if applicable)			
				+	
				+	
				+	
				+	
Total eligible expenses				=	

Enter **whichever is less**: amount from line 1 or \$20,000. 2

Enter the amount claimed by other **qualifying individuals** and **eligible individuals** living in the same **eligible dwelling** from line 31285 of their return. 3

Line 2 minus line 3 4

Enter this amount on **line 31285** of your return. **Home accessibility expenses**

Line 31400 – Pension income amount

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 of your return 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
Add lines 2 to 4.	=		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 65 years of age or older on December 31, 2022, or you received the payments because of the death of your spouse or common-law partner			7
Line 6 plus line 7	=		8

Enter on **line 31400** of your return **whichever amount is less**: line 8 or \$2,000. **However**, if you are electing to split your eligible pension with your spouse or common-law partner, complete Form T1032, Joint Election to Split Pension Income, to calculate the amount to enter on line 31400 of your return **instead**.

Line 31600 – Disability amount for self

You may be able to claim the disability amount if the CRA approved your Form T2201, Disability Tax Credit Certificate, that was certified by a medical practitioner.

To be eligible, you must have had a severe and prolonged impairment in physical or mental functions during 2022.

If you were eligible for the disability tax credit for 2021 and you still meet the eligibility requirements in 2022, 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 2022 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, 2022, you were:

- **18 years of age or older**, enter \$8,870 on **line 31600** of your return
- **under 18 years of age**, complete the following calculation

Base amount				8,870 00	1
Maximum supplement			5,174 00		2
Total of child care and attendant care expenses for you claimed by you or another person					3
Threshold for child care and attendant care expenses	–	3,030 00			4
Line 3 minus line 4 (if negative, enter "0")	=		▶ –		5
Line 2 minus line 5 (if negative, enter "0")	=		▶ +		6
Line 1 plus line 6					
Enter this amount on line 31600 of your return.			(maximum \$14,044)	=	7

Line 31800 – Disability amount transferred from a dependant

You may be able to claim all or part of your dependant's (other than your spouse's or common-law partner's) disability amount from line 31600 of their return if **all** of the following apply:

- A medical practitioner certified, using Form T2201, Disability Tax Credit Certificate, that your dependant had a severe and prolonged impairment in physical or mental functions during 2022
- The CRA approved Form T2201 for your dependant
- Your dependant was resident in Canada at any time in 2022
- Your dependant was dependent on you for support on a regular and consistent basis for all or some of the basic necessities of life such as food, shelter, and clothing
- **One** of the following applies:
 - You claimed an amount on line 30400 of your return for that dependant, or you could have if you did not have a spouse or common law partner and if the dependant did not have any income (see line 30400 of Schedule 5 for conditions)
 - The dependant was your (or your spouse's or common law partner's) parent, grandparent, child, grandchild, brother, sister, aunt, uncle, niece, or nephew and you claimed an amount on line 30450 of your return for that dependant, or you could have if they had no income and had been 18 years of age or older in 2022

If your dependant was eligible for the disability tax credit for 2021 and still meets the requirements in 2022, you do **not** need to send the CRA a new Form T2201 to claim this amount. However, you must send the CRA a new form T2201 if the previous period of approval ended before 2022 or if the CRA asks you to.

Notes: You **cannot** claim the unused part of the disability amount if the spouse or common-law partner of the person with a disability is already claiming the disability amount or any other non-refundable tax credit (other than medical expenses) for the person with a disability.

If you are splitting the unused part of this amount with another person, the total amount claimed for that dependant cannot be more than the maximum amount allowed for that dependant.

If you or someone else paid for an attendant or for care in an establishment for that dependant, special rules may apply. For more information, see Guide RC4065, Medical Expenses.

For more information about amounts you may be able to claim, see Guide RC4064, Disability-Related Information, or go to canada.ca/disability-credits-deductions.

Line 31800 – Disability amount transferred from a dependant (continued)

Complete the following calculation for **each** dependant who is eligible for the disability tax credit in 2022. If you have more than one dependant, use a separate sheet of paper.

Base amount		8,870 00	1
If the dependant was under 18 years of age on December 31, 2022, complete lines 2 to 13. If the dependant was 18 years of age or older , complete lines 7 to 13.			
Maximum supplement		5,174 00	2
Total of child care and attendant care expenses for your dependant claimed by you or another person			3
Threshold for child care and attendant care expenses	– 3,030 00		4
Line 3 minus line 4 (if negative, enter "0")	=	–	5
Line 2 minus line 5 (if negative, enter "0")	=		6
If the dependant was under 18 years of age on December 31, 2022, enter the amount from line 6. If the dependant was 18 years of age or older , enter "0".			
Line 1 plus line 7	(maximum \$14,044)	+	7
		=	8
For provinces and territories other than Quebec: amount from line 96 of your dependant's return For Quebec: amount from line 100 of your dependant's return			
Line 8 plus line 9		+	9
		=	10
Dependant's taxable income from line 26000 of their return		–	11
Line 10 minus line 11 (if negative, enter "0")		=	12
Enter whichever is less: amount from line 8 or line 12.			
Allowable amount for this dependant			13
Enter on line 31800 of your return the total of allowable amounts claimed for all dependants who qualify for the disability tax credit.			

Line 33199 – Allowable amount of medical expenses for other dependants

You can claim the part of the eligible medical expenses that you or your spouse or common-law partner paid for **each** of the following persons who depended on either of you for support:

- your or your spouse's or common-law partner's children 18 years of age or older in 2022, or grandchildren
- your or your spouse's or common-law partner's parents, grandparents, brothers, sisters, aunts, uncles, nieces, or nephews who were residents of Canada at any time in the year

For examples of expenses that you can claim, see "Eligible medical expenses" at line 33099 of the guide. The expenses you claim on line 33199 of your return must be paid in the same 12-month period used to calculate the eligible medical expenses that you claimed on line 33099 of your return.

For more information, see Guide RC4065, Medical Expenses.

Complete one column for **each** dependant. If you have more than three dependants, use a separate sheet of paper.

	Dependant 1	Dependant 2	Dependant 3	
Medical expenses for other dependant				1
For provinces and territories other than Quebec: amount from line 107 of the dependant's return				
For Quebec: amount from line 111 of the dependant's return	–	–	–	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
Add the amounts from line 3 of columns 1, 2, and 3 (and others, if any). Enter this amount on line 33199 of your return.				4

Line 40425 – Federal dividend tax credit

Complete the following calculation if you reported dividends from taxable Canadian corporations on line 12000 of your return.

Note: Foreign dividends do **not** qualify for this credit.

Calculation of the federal dividend tax credit as shown on your information slips

Boxes 39 and 51 of all T3 slips					1
Boxes 26 and 32 of all T4PS slips	+				2
Boxes 12 and 26 of all T5 slips	+				3
Boxes 131 and 134 of all T5013 slips	+				4
Add lines 1 to 4.	=				5

If you did **not** receive an information slip for some of the dividends that you received, continue at line A. Otherwise, enter the amount from line 5 on **line 40425** of your return.

Calculation of the federal dividend tax credit if you did not receive an information slip

Amount from line 12000 of your return (1)		A			
Amount from line 12010 of your return (1)	–	B	x	9.0301% =	6
Amount A minus amount B	=	C	x	15.0198% =	7
Line 6 plus line 7	=				8
Line 5 plus line 8					9
Enter this amount on line 40425 of your return.					

(1) Enter **only** the amount of dividends that were **not** shown on an information slip.

Line 41000 – Federal political contribution tax credit

You can claim a credit for the amount of contributions that you or your spouse or common-law partner made in the year to a registered federal political party, a registered association, or a candidate in a federal election.

If you received, or expect to receive, any advantage for making a contribution, the eligible amount you can claim is the amount of the fair market value of your contribution that is more than any advantage. An advantage generally includes the value of certain property, service, compensation, use, or any other benefit.

If your total federal political contributions from line 40900 of your return were **\$1,275 or more**, enter \$650 on line 41000 of your return. **If not**, use the amount from line 40900 of your return to decide which column to complete.

	Line 40900 is \$400 or less	Line 40900 is more than \$400 but not more than \$750	Line 40900 is more than \$750	
Total federal political contributions from line 40900 of your return				1
	– 0 00	– 400 00	– 750 00	2
Line 1 minus line 2 (if negative, enter "0")	=	=	=	3
	x 75%	x 50%	x 33.33%	4
Line 3 multiplied by the percentage from line 4	=	=	=	5
	+ 0 00	+ 300 00	+ 475 00	6
Line 5 plus line 6				7
Enter this amount on line 41000 of your return.	=	=	=	

Line 45200 – Refundable medical expense supplement

You may be able to claim this supplement if **all** of the following apply:

- You entered an amount on line 21500 or line 33200 of your return
- You were resident in Canada throughout 2022
- You were 18 years of age or older at the end of 2022
- Your adjusted family net income is **less than \$55,449**

In addition, the total of the following two amounts must be **\$3,841 or more**:

- your employment income from lines 10100 and 10400 of your return (other than amounts received from a wage-loss replacement plan) **minus** the amounts from lines 20700, 21200, 22900, and 23100 of your return (if the result is negative, consider it as "0")
- your net self-employment income (not including losses) from lines 13500, 13700, 13900, 14100, and 14300 of your return

Note: If you reported income from **more than one business** on **one specific** self-employment line (13500, 13700, 13900, 14100, or 14300) and you are reporting a profit from one business and a loss from another, use only the profit amounts to determine if you meet the income requirement (noted above) to be eligible for this credit. If you are reporting a loss from only **one business** on **one** of these lines, do **not** include that loss.

You can claim this supplement for the same medical expenses you claimed on lines 21500 and 33200 of your return.

If you were separated because of a breakdown in your relationship for a period of 90 days or more that included December 31, 2022, you do **not** have to include your spouse's or common-law partner's income when you calculate this supplement.

Amount from line 23600 of your return			1	
Your spouse's or common-law partner's net income from page 1 of your return	+		2	
Line 1 plus line 2	=		▶	3
Your universal child care benefit (UCCB) from line 11700 of your return or the benefit of your spouse or common-law partner from page 1 of your return			4	
Registered disability savings plan (RDSP) income from line 12500 of your and your spouse's or common-law partner's returns	+		5	
Line 4 plus line 5	=		▶	6
Line 3 minus line 6			=	7
Your UCCB repayment from line 21300 of your return plus your spouse's or common-law partner's UCCB repayment from page 1 of your return			8	
RDSP income repayment (included in the amount on line 23200 of your and your spouse's or common-law partner's returns)	+		9	
Line 8 plus line 9	=		▶	10
Line 7 plus line 10			=	11
Income threshold			–	29,129 00 12
Line 11 minus line 12 (if negative, enter "0")			=	13
Amount from line 21500 of your return			14	
Amount from line 33200 of your return	+		15	
Line 14 plus line 15	=		16	
Applicable rate	×	25%	17	
Line 16 multiplied by the percentage from line 17	=		18	
Enter whichever is less : \$1,316 or line 18.				19
Amount from line 13	×	5%	=	20
Line 19 minus line 20 (if negative, enter "0")				
Enter this amount on line 45200 of your return.			=	21