



Income Tax and Benefit Return

Protected B when completed

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

Attach to your paper return only the documents that are requested to support your deduction, claim, or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later. See the guide for more information about supporting documents.

Step 1 – Identification and other information

QC **8**

Identification

First name

Last name

Mailing address

PO Box

RR

City

Prov./Terr.

Postal code

Email address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** in Step 1 of the guide.

Social insurance number (SIN)

□ □ □ □ □ □ □ □

Date of birth
(Year Month Day)

□ □ □ □ □ □ □ □

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

□ □ □ □ □ □ □ □

Marital status on December 31, 2022:

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

Your language of correspondence:

☐ English

Votre langue de correspondance :

☐ Français

Residence information

Your province or territory of residence on December 31, 2022:

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 2022:

If you **became** a resident of Canada in 2022 for income tax purposes, enter your date of entry:

(Month Day)

□ □ □ □

If you **ceased** to be a resident of Canada in 2022 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 2022.

1 ☐

Net income from line 23600 of their return to claim certain credits (or the amount that it would be if they filed a return, even if the amount is "0")

Amount of universal child care benefit (UCCB) from line 11700 of their return

Amount of UCCB repayment from line 21300 of their return

Do not use this area.

Do not use this area.

17200

17100

Step 1 – Identification and other information (continued)



Elections Canada

For more information, see "Elections Canada" in Step 1 of the guide.

A) Do you have Canadian citizenship?

If **yes**, go to question B. If **no**, skip question B.

1 ☐ Yes 2 ☐ No

B) As a Canadian citizen, do you authorize the CRA to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors?

1 ☐ Yes 2 ☐ No

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing lists of electors produced from the National Register of Electors with provincial and territorial electoral agencies, members of Parliament, registered and eligible political parties, and candidates at election time.

Your information in the Register of Future Electors will be included in the National Register of Electors once you turn 18 and your eligibility to vote is confirmed. Information from the Register of Future Electors can be shared only with provincial and territorial electoral agencies that are allowed to collect future elector information. In addition, Elections Canada can use information in the Register of Future Electors to provide youth with educational information about the electoral process.

Indian Act – Exempt income

Tick this box if you have income that is exempt under the Indian Act.

For more information about this type of income, go to canada.ca/taxes-indigenous-peoples.

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 2022 tax year, if applicable, and your family's provincial or territorial benefits. The information you provide on Form T90 will also be used to calculate your Canada training credit limit for the 2023 tax year.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2022, was **more than CAN\$100,000**?

26600 1 ☐ Yes 2 ☐ No

If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by calling **1-800-959-8281** or by going to **canada.ca/line-xxxxx** and replacing "xxxxx" with any five-digit line number from this return. For example, go to **canada.ca/line-10100** for information about line 10100.

Step 2 – Total income

As a resident of Canada, you need to report your income from all sources inside and outside Canada.

Employment income (box 14 of all T4 slips)	10100			1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (see line 10100 of the guide)	10130			
Other employment income (see line 10400 of the guide)	10400	+		2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)	11300	+		3
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400	+		4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410			
Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return)	11500	+		5
Elected split-pension amount (complete Form T1032)	11600	+		6
Universal child care benefit (UCCB) (see the RC62 slip)	11700	+		7
UCCB amount designated to a dependant	11701			
Employment insurance (EI) and other benefits (box 14 of the T4E slip)	11900	+		8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	11905			
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):				
Amount of dividends (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
Other income (specify):	13000	+		17
Taxable scholarships, fellowships, bursaries, and artists' project grants	13010	+		18
Add lines 1 to 18.		=		19
Self-employment income (see Guide T4002):				
Business income Gross 13499			Net 13500	20
Professional income Gross 13699			Net 13700	21
Commission income Gross 13899			Net 13900	22
Farming income Gross 14099			Net 14100	23
Fishing income Gross 14299			Net 14300	24
Add lines 20 to 24.				
Net self-employment income		=		25
Line 19 plus line 25		=		26
Workers' compensation benefits (box 10 of the T5007 slip)	14400			27
Social assistance payments	14500	+		28
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+		29
Add lines 27 to 29 (see line 25000 in Step 4).	14700	=		30
Line 26 plus line 30				
Total income	15000	=		31

Step 4 – Taxable income

Enter the amount from line 55 of the previous page.

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

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 \$50,197 or less	Line 26000 is more than \$50,197 but not more than \$100,392	Line 26000 is more than \$100,392 but not more than \$155,625	Line 26000 is more than \$155,625 but not more than \$221,708	Line 26000 is more than \$221,708	
Amount from line 26000						68
Line 68 minus line 69 (cannot be negative)	— 0 00	— 50,197 00	— 100,392 00	— 155,625 00	— 221,708 00	69
	=	=	=	=	=	70
Line 70 multiplied by the percentage from line 71	x 15%	x 20.5%	x 26%	x 29%	x 33%	71
	=	=	=	=	=	72
Line 72 plus line 73	+ 0 00	+ 7,529 55	+ 17,819 53	+ 32,180 11	+ 51,344 18	73
Federal tax on taxable income	=	=	=	=	=	74

Enter the amount from line 74 on line 120 and continue at line 75.

Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$155,625 or less**, enter \$14,398.

If the amount on line 23600 is **\$221,708 or more**, enter \$12,719.

Otherwise, use the Federal Worksheet to calculate the amount to enter. (maximum \$14,398) 30000 75

Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	(maximum \$7,898)	30100	+		76
--	-------------------	-------	---	--	----

Spouse or common-law partner amount (complete Schedule 5)	30300	+		77
---	-------	---	--	----

Amount for an eligible dependant (complete Schedule 5)	30400 +	78
--	---------	----

Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)	30425 +	79
---	---------	----

Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450	+		80
---	-------	---	--	----

Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)					
Number of children you are claiming this amount for	30499	x	\$2,350	=	30500 + 81

Add lines 75 to 81.	=	82
---------------------	---	----

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

Enter the amount from line 82 of the previous page.

83

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

through employment income (maximum \$3,315.60) 30800 •84

on self-employment income and other earnings 31000 + •85

Employment insurance premiums:

through employment (see line 31200 of the guide) (maximum \$723.60) 31200 + •86

on self-employment and other eligible earnings (complete Schedule 13) 31217 + •87

Provincial parental insurance plan (PPIP) premiums paid
(box 55 of all T4 slips)

(maximum \$434.72) 31205 + •88

PPIP premiums payable (complete Schedule 10):

on employment income (maximum \$434.72) 31210 + •89

on self-employment income (maximum \$434.72) 31215 + •90

Volunteer firefighters' amount (VFA)

31220 + 91

Search and rescue volunteers' amount (SRVA)

31240 + 92

Canada employment amount:

Enter **whichever is less**: \$1,287 or line 1 plus line 2.

31260 + 93

Home buyers' amount

(maximum \$10,000) 31270 + 94

Home accessibility expenses (use Federal Worksheet)

(maximum \$20,000) 31285 + 95

Adoption expenses

31300 + 96

Digital news subscription expenses

(see line 31350 of the guide)

(maximum \$500) 31350 + 97

Add lines 84 to 97.

= + 98

Pension income amount (use Federal Worksheet)

(maximum \$2,000) 31400 + 99

Add lines 83, 98, and 99.

= 100

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; **if not**, claim \$8,870)

31600 + 101

Disability amount transferred from a dependant (use Federal Worksheet)

31800 + 102

Add lines 100 to 102.

= 103

Interest paid on your student loans (see Guide P105)

31900 + 104

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

32300 + 105

Tuition amount transferred from a child or grandchild

32400 + 106

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

32600 + 107

Add lines 103 to 107.

= 108

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

33099 109

Amount from line 23600

× 3% = 110

Enter **whichever is less**: \$2,479 or the amount from line 110.

– 111

Line 109 minus line 111 (if negative, enter "0")

= 112

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

33199 + 113

Line 112 plus line 113

33200 = + 114

Line 108 plus line 114

33500 = 115

Federal non-refundable tax credit rate

× 15% 116

Line 115 multiplied by the percentage from line 116

33800 = 117

Donations and gifts (complete Schedule 9)

34900 + 118

Line 117 plus line 118

Total federal non-refundable tax credits 35000 = 119

Federal tax on split income (TOSI) (complete Form T1206)				40424	+			•121			
Line 120 plus line 121				40400	=			122			
Amount from line 35000							123				
Federal dividend tax credit (use Federal Worksheet)				40425	+			•124			
Minimum tax carryover (complete Form T691)				40427	+			•125			
Add lines 123 to 125.					=		▶	–	126		
Line 122 minus line 126 (if negative, enter "0")				Basic federal tax			42900	=		127	
Federal surtax on income earned outside Canada (complete Form T2203)								+		128	
Line 127 plus line 128								=		129	
Federal foreign tax credit (complete Form T2209)				40500				–		130	
Line 129 minus line 130								=		131	
Recapture of investment tax credit (complete Form T2038(IND))								+		132	
Line 131 plus line 132								=		133	
Federal logging tax credit (see guide)								–		134	
Line 133 minus line 134 (if negative, enter "0")				Federal tax			40600	=		•135	
Federal political contribution tax credit (use Federal Worksheet)											
Total federal political contributions (attach receipts)				40900			(maximum \$650)	41000		•136	
Investment tax credit (complete Form T2038(IND))				41200	+					•137	
Labour-sponsored funds tax credit (see line 41400 of the guide)											
Net cost of shares of a provincially registered fund				41300			Allowable credit	41400	+	•138	
Add lines 136 to 138.				41600	=			▶	–	139	
Line 135 minus line 139 (if negative, enter "0")								41700	=		140
Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip)								41500	+		•141
Special taxes (see line 41800 of the guide)								41800	+		•142
Add lines 140 to 142.				Net federal tax			42000	=			143

Amount from line 42000					144
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+			145
Social benefits repayment (amount from line 23500)	42200	+			146
Provincial or territorial tax (from Form T2203, if applicable)	42800	+			• 147
Add lines 144 to 147.	Total payable	43500	=		• 148

Step 6 – Refund or balance owing (continued)

Enter the amount from line 148 of the previous page.

149

Total income tax deducted (see line 43700 of the guide)	43700			•150
Tax transfer for residents of Quebec	43800	—		•151
Line 150 minus line 151	43850	=		▶ 152
Refundable Quebec abatement:				
Amount from line 42900		×	16.5%	= 44000 + •153
Employment insurance (EI) overpayment (see line 45000 of the guide)	45000			•154
Amount from line 31210		—		155
Net EI overpayment Line 154 minus line 155 (if negative, enter "0")	45100	=		▶ + 156
Refundable medical expense supplement (use Federal Worksheet)	45200	+		•157
Canada workers benefit (CWB) (complete Schedule 6)	45300	+		•158
Canada training credit (CTC) (complete Schedule 11)	45350	+		•159
Refund of investment tax credit (complete Form T2038(IND))	45400	+		•160
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+		•161
Employee and partner GST/HST rebate (complete Form GST370)	45700	+		•162
Eligible educator school supply tax credit				
Supplies expenses (maximum \$1,000)	46800	×	25%	= 46900 + •163
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+		•164
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+		•165
Air quality improvement tax credit (complete Form T2039)	47557	+		•166
Tax paid by instalments	47600	+		•167
Add lines 152, 153, and 156 to 167.	Total credits		48200	= ▶ — 168

Line 149 minus line 168

If the amount is negative, enter it on **line 48400** below.If the amount is positive, enter it on **line 48500** below.

Refund or balance owing

= 169

Refund 48400 •

For more information and ways to enrol for direct deposit,
go to **canada.ca/cra-direct-deposit**.

Balance owing 48500 •

Your balance owing is due **no later than April 30, 2023**.
For more information on how to make your payment,
go to **canada.ca/payments**.I certify that the information given on this return and in any
attached 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:

Date:

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 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 used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, 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