



Wealthsimple Tax

Wealthsimple Impôt

Vanessa Chukwu

2024 tax return

August 29, 2025 10:41 pm

Access your account at wealthsimple.com

vanessachukwu2020@gmail.com

If this return is for a deceased person, enter their information on this page.
For more information, go to canada.ca/taxes-deceased-file-final-return.

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

Step 1 – Identification and other information

8

<div>Identification</div> <div>First nameLast name Vanessa OgeChukwu</div> <div>Mailing address (apartment - number, street) 59 ladysmith drive</div> <div>PO BoxRR</div> <div>CityProv./Terr. Postal code st john'sN L A 1 B 0 G 3</div> <div>Email address vanessachukwu2020@gmail.com</div> <div>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.</div>	<div>Social insurance number (SIN) 9 7 8 6 5 9 2 6 6</div> <div>Date of birth (Year Month Day) 2 0 0 7 0 3 1 3</div> <div>If this return is for a deceased person, enter the date of death (Year Month Day) </div>	<div>Marital status on December 31, 2024:</div> <div>1 <input type="checkbox"/> Married</div> <div>2 <input type="checkbox"/> Living common-law</div> <div>3 <input type="checkbox"/> Widowed</div> <div>4 <input type="checkbox"/> Divorced</div> <div>5 <input type="checkbox"/> Separated</div> <div>6 <input checked="" type="checkbox"/> Single</div>
<div>Your language of correspondence: <input checked="" type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français</div>		

<div>Residence information</div> <div>Your province or territory of residence on December 31, 2024: NL</div> <div>Your current province or territory of residence if it is different than your mailing address above: </div> <div>Provinces or territories where your businesses had permanent establishments if you were self-employed in 2024: </div>	<div>If you became a resident of Canada in 2024 for income tax purposes, enter your date of entry: (Month Day) </div> <div>If you ceased to be a resident of Canada in 2024 for income tax purposes, enter your date of departure: (Month Day) </div>
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<div>Your spouse's or common-law partner's information</div> <div>Their first nameTheir SIN </div> <div>Tick this box if they were self-employed in 2024. 1 <input type="checkbox"/></div> <div>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")</div> <div>Amount of universal child care benefit (UCCB) from line 11700 of their return</div> <div>Amount of UCCB repayment from line 21300 of their return</div>	<div> </div> <div> </div> <div> </div> <div> </div> <div> </div>
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Do not use this area.									
Do not use this area.	17200					17100			

Step 1 – Identification and other information (continued)**Residency information for tax administration agreements**

Did you reside within the Inuit communities of **Rigolet, Nain, Hopedale, Makkovik, or Postville**, or on **Labrador Inuit Lands** on December 31, 2024?

1 ☐ Yes 2 ☒ No

**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.

Canada Carbon Rebate

Tick this box if you **reside outside** of the census metropolitan area (CMA) of St. John's or **within** a rural area, as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA on April 1, 2025. For more information, go to **canada.ca/canada-carbon-rebate**.

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 or within a rural area, 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 2024, was **more than CAN\$100,000**?

26600 1 ☐ Yes 2 ☒ No

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

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

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)		10100			1
Tax-exempt income for emergency services volunteers	10105				
Commissions included on line 10100 (box 42 of all T4 slips)	10120				
Wage-loss replacement contributions	10130				
Other employment income		10400	+		2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)		11300	+		3
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400	+		4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410				
Other pensions and superannuation		11500	+		5
Elected split-pension amount (complete Form T1032)		11600	+		6
Universal child care benefit (UCCB) (see the RC62 slip)		11700	+		7
UCCB amount designated to a dependant	11701				
Employment insurance (EI) and other benefits (box 14 of the T4E slip)		11900	+		8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	11905				
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):					
Amount of dividends (eligible and other than eligible)		12000	+		9
Amount of dividends (other than eligible)	12010				
Interest and other investment income (use Federal Worksheet)		12100	+		10
Net partnership income (limited or non-active partners only)		12200	+		11
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)		12500	+		12
Rental income (see Guide T4036)	Gross 12599			Net 12600	13
Taxable capital gains (complete Schedule 3)	12700			14	
Capital gains reduction (complete Schedule 3)	12701	–	0.00	15	
Line 14 minus line 15	=		▶	+	16
Support payments received (see Guide P102) Total	12799			Taxable amount 12800	17
Registered retirement savings plan (RRSP) income (from all T4RSP slips)		12900	+		18
Taxable first home savings account (FHSA) income (see the T4FHSA slip)		12905	+		19
Taxable FHSA income – other (see the T4FHSA slip)		12906	+		20
Other income (specify):		13000	+		21
Taxable scholarships, fellowships, bursaries and artists' project grants		13010	+		22
Add lines 1 to 13 and lines 16 to 22.		=			23
Self-employment income (see Guide T4002):					
Business income	Gross 13499			Net 13500	24
Professional income	Gross 13699			Net 13700	25
Commission income	Gross 13899			Net 13900	26
Farming income	Gross 14099			Net 14100	27
Fishing income	Gross 14299			Net 14300	28
Add lines 24 to 28.				▶	29
Net self-employment income	=				
Line 23 plus line 29				=	30
Workers' compensation benefits (box 10 of the T5007 slip)	14400				31
Social assistance payments	14500	+			32
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+			33
Add lines 31 to 33 (see line 25000 in Step 4).	14700	=		▶	34
Line 30 plus line 34					
Total income				15000	35

Step 3 – Net income

Enter the amount from line 35 of the previous page.

36

Pension adjustment

(box 52 of all T4 slips and box 034 of all T4A slips) 20600

Registered pension plan (RPP) deduction

(box 20 of all T4 slips and box 032 of all T4A slips) 20700

37

RRSP deduction (see Schedule 7 and **attach** receipts) 20800 +

38

FHSA deduction (see Schedule 15 and **attach** receipts) 20805 +

39

Pooled registered pension plan (PRPP) **employer** contributions

(amount from your PRPP contribution receipts) 20810

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

40

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

41

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

42

Child care expenses (complete Form T778) 21400 +

43

Disability supports deduction (complete Form T929) 21500 +

44

Business investment loss (see Guide T4037)

Gross Period 1 21698 Period 2 21699

Allowable business investment loss deduction 21700 +

45

Moving expenses (complete Form T1-M) 21900 +

46

Support payments made (see Guide P102)

Total 21999 Allowable deduction 22000 + 47

Carrying charges, interest expenses and other expenses

(use Federal Worksheet) 22100 +

48

Deduction for CPP or QPP contributions on self-employment income and

other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 +

• 49

Deduction for CPP or QPP enhanced contributions

on employment income (complete Schedule 8

or Form RC381, whichever applies)

(maximum \$838.00) 22215 +

• 50

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 =

▶

55

Line 36 minus line 55 (if negative, show in brackets)

Net income before adjustments 23400 =

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 =

58

0 00

Step 4 – Taxable income

Enter the amount from line 58 of the previous page.

			0	00	59
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400				60
Security options deductions (boxes 39, 41, 91, and 92 of all T4 slips or see Form T1212)	24900	+	0	00	61
Additional security options deduction (use Federal Worksheet)	24901	+			62
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+	0	00	63
Limited partnership losses of other years	25100	+			64
Non-capital losses of other years	25200	+			65
Net capital losses of other years	25300	+			66
Capital gains deduction for qualifying business transfer (complete Form T2048)	25395	+			67
Capital gains deduction (complete Form T657)	25400	+			68
Northern residents deductions (complete Form T2222)	25500	+			69
Additional deductions (specify):	25600	+			70
Add lines 60 to 70.	25700	=	0	00	71
Line 59 minus line 71 (if negative, show in brackets)		=	0	00	72
Capital gains reduction add-back (complete Schedule 3)	25999	+	0	00	73
Line 72 plus line 73 (if negative, enter "0")	Taxable income	=	0	00	74

Step 5 – Federal tax**Part A – Federal tax on taxable income**

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

	Line 26000 is \$55,867 or less	Line 26000 is more than \$55,867 but not more than \$111,733	Line 26000 is more than \$111,733 but not more than \$173,205	Line 26000 is more than \$173,205 but not more than \$246,752	Line 26000 is more than \$246,752	
Amount from line 26000	0					75
Line 75 minus line 76 (cannot be negative)	0	55,867	111,733	173,205	246,752	76
	=	=	=	=	=	77
Line 77 multiplied by the percentage from line 78	x 15%	x 20.5%	x 26%	x 29%	x 33%	78
	=	=	=	=	=	79
Line 79 plus line 80	+	+	+	+	+	80
Federal tax on taxable income	=	=	=	=	=	81

Enter the amount from line 81 on line 124 and continue at line 82.

Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$173,205 or less**, enter \$15,705.If the amount on line 23600 is **\$246,752 or more**, enter \$14,156.

Otherwise, use the Federal Worksheet to calculate the amount to enter.	(maximum \$15,705)	30000	15,705	00	82	
Age amount (if you were born in 1959 or earlier) (use Federal Worksheet)	(maximum \$8,790)	30100	+		83	
Spouse or common-law partner amount (complete Schedule 5)		30300	+		84	
Amount for an eligible dependant (complete Schedule 5)		30400	+		85	
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+		86	
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+		87	
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)						
Number of children you are claiming this amount for	30499	×	\$2,616	=	30500	88
Add lines 82 to 88.			=	15,705	00	89

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

Enter the amount from line 89 of the previous page.

15,705 | 00 | **90**

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

through employment income	30800			•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	+		•93
on self-employment and other eligible earnings (complete Schedule 13)	31217	+		•94

Volunteer firefighters' amount (VFA)	31220	+		95
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Search and rescue volunteers' amount (SRVA)	31240	+		96
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Canada employment amount:

Enter whichever is less : \$1,433 or line 1 plus line 2.	31260	+		97
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Home buyers' amount (maximum \$10,000)	31270	+		98
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Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)	31285	+		99
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Adoption expenses	31300	+		100
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Digital news subscription expenses (maximum \$500)	31350	+		101
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Add lines 91 to 101.	=		►	+			102
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Pension income amount (use Federal Worksheet) (maximum \$2,000)	31400	+				103
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Add lines 90, 102, and 103.	=	15,705	00		104
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Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,872)	31600	+			105
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Disability amount transferred from a dependant (use Federal Worksheet)	31800	+			106
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Add lines 104 to 106.	=	15,705	00		107
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Interest paid on your student loans (see Guide P105)	31900	+			108
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Your tuition, education, and textbook amounts (complete Schedule 11)	32300	+			109
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Tuition amount transferred from a child or grandchild	32400	+			110
---	-------	---	--	--	------------

Amounts transferred from your spouse or common-law partner (complete Schedule 2)	32600	+			111
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Add lines 107 to 111.	=	15,705	00		112
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Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age	33099			113
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Amount from line 23600	×	3%	=	114	
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Enter whichever is less : \$2,759 or the amount from line 114.	—			115
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Line 113 minus line 115 (if negative, enter "0")	=			116
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Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199	+		117
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Line 116 plus line 117	33200	=		►	+		118
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Line 112 plus line 118	33500	=	15,705	00	119
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Federal non-refundable tax credit rate	×	15%	120
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Line 119 multiplied by the percentage from line 120	33800	=	2,355	75	121
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Donations and gifts (complete Schedule 9)	34900	+		122
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Line 121 plus line 122	Total federal non-refundable tax credits	35000	=	2,355	75	123
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Step 6 – Refund or balance owing (continued)

Enter the amount from line 153 of the previous page.

0 00 154

Total income tax deducted (amounts from all Canadian slips)	43700			•155
Refundable Quebec abatement	44000	+		•156
CPP or QPP overpayment	44800	+		•157
Employment insurance (EI) overpayment	45000	+		•158
Refundable medical expense supplement (use Federal Worksheet)	45200	+		•159
Canada workers benefit (CWB) (complete Schedule 6)	45300	+		•160
Canada training credit (CTC) (complete Schedule 11)	45350	+		•161
Multigenerational home renovation tax credit (MHRTC) (complete Schedule 12)	45355	+		•162
Refund of investment tax credit (complete Form T2038(IND))	45400	+		•163
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+		•164
Employee and partner GST/HST rebate (complete Form GST370)	45700	+		•165
Eligible educator school supply tax credit Supplies expenses (maximum \$1,000) 46800 × 25% = 46900	46900	+		•166
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+		•167
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+		•168
Tax paid by instalments	47600	+		•169
Provincial or territorial credits (complete Form 479, if it applies)	47900	+		•170
Add lines 155 to 170. Total credits	48200	=	0 00	▶

Line 154 minus line 171

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**

= 0 00 172

Refund 48400 •For more information and ways to enrol for direct deposit, go to **canada.ca/cra-direct-deposit**.**Balance owing** 48500 0 00 •Your balance owing is due **no later than April 30, 2025**.
For more information on how to make your payment, go to **canada.ca/payments**.

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

Sign here

It is a serious offence to make a false return.

Telephone number: 7097287368

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 and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at **canada.ca/cra-info-source**.

Do not use this area.

48700 48800 • 48600

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

Part A – Newfoundland and Labrador tax on taxable income

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

0 | 00 1

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

	Line 1 is \$43,198 or less	Line 1 is more than \$43,198 but not more than \$86,395	Line 1 is more than \$86,395 but not more than \$154,244	Line 1 is more than \$154,244 but not more than \$215,943	
Amount from line 1	0 00				2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 43,198 00	– 86,395 00	– 154,244 00	3
	= 0 00	=	=	=	4
Line 4 multiplied by the percentage from line 5	x 8.7%	x 14.5%	x 15.8%	x 17.8%	5
	= 0 00	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 3,758 23	+ 10,021 79	+ 20,741 93	7
Newfoundland and Labrador tax on taxable income	= 0 00	=	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 63 and continue at line 16.

	Line 1 is more than \$215,943 but not more than \$275,870	Line 1 is more than \$275,870 but not more than \$551,739	Line 1 is more than \$551,739 but not more than \$1,103,478	Line 1 is more than \$1,103,478	
Amount from line 1					9
Line 9 minus line 10 (cannot be negative)	– 215,943 00	– 275,870 00	– 551,739 00	– 1,103,478 00	10
	=	=	=	=	11
Line 11 multiplied by the percentage from line 12	x 19.8%	x 20.8%	x 21.3%	x 21.8%	12
	=	=	=	=	13
Line 13 plus line 14	+ 31,724 36	+ 43,589 90	+ 100,970 65	+ 218,491 06	14
Newfoundland and Labrador tax on taxable income	=	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 63 and continue at line 16.

Part B – Newfoundland and Labrador non-refundable tax credits

Basic personal amount	Internal use 56000	Claim \$10,818 58040	10,818 00	16
Age amount (if you were born in 1959 or earlier) (use Worksheet NL428)	(maximum \$6,905) 58080	+		17
Spouse or common-law partner amount:				
Base amount		9,725 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 \$8,840) 58120	=		20
Amount for an eligible dependant:				
Base amount		9,725 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 \$8,840) 58160	=		23
Amount for infirm dependants age 18 or older (use Worksheet NL428)		58200	+	24
Add lines 16, 17, 20, 23, and 24.			= 10,818 00	25

Part B – Newfoundland and Labrador non-refundable tax credits (continued)

Amount from line 25 of the previous page				10,818	00	26
CPP or QPP contributions:						
Amount from line 30800 of your return	58240					•27
Amount from line 31000 of your return	58280	+				•28
Employment insurance premiums:						
Amount from line 31200 of your return	58300	+				•29
Amount from line 31217 of your return	58305	+				•30
Volunteer firefighters' amount	58315	+				31
Search and rescue volunteers' amount	58316	+				32
Child care amount	58320	+				33
Adoption expenses	58330	+				34
Add lines 27 to 34.	=			+		35
Line 26 plus line 35				=	10,818	00 36
Pension income amount	(maximum \$1,000)	58360	+			37
Caregiver amount (use Worksheet NL428)		58400	+			38
Add lines 36 to 38.				=	10,818	00 39
Disability amount for self (claim \$7,299 or, if you were under 18 years of age, use Worksheet NL428)		58440	+			40
Disability amount transferred from a dependant (use Worksheet NL428)		58480	+			41
Add lines 39 to 41.				=	10,818	00 42
Interest paid on your student loans (amount from line 31900 of your return)		58520	+			43
Your tuition and education amounts (attach Schedule NL(S11))		58560	+			44
Tuition and education amounts transferred from a child or grandchild		58600	+			45
Amounts transferred from your spouse or common-law partner (attach Schedule NL(S2))		58640	+			46
Add lines 42 to 46.				=	10,818	00 47
Medical expenses:						
Amount from line 33099 of your return	58689					48
Amount from line 23600 of your return		0	00			49
Applicable rate	x	3%				50
Line 49 multiplied by the percentage from line 50	=	0	00			51
Enter whichever is less : \$2,356 or the amount on line 51.		–				52
Line 48 minus line 52 (if negative, enter "0")		=				53
Allowable amount of medical expenses for other dependants (use Worksheet NL428)		58729	+			54
Line 53 plus line 54	58769	=				55
Line 47 plus line 55		58800	=	10,818	00	56
Newfoundland and Labrador non-refundable tax credit rate		x	8.7%			57
Line 56 multiplied by the percentage from line 57		58840	=	941	17	58
Donations and gifts:						
Amount from line 13 of your federal Schedule 9		x	8.7%	=		59
Amount from line 14 of your federal Schedule 9		x	21.8%	=	+	60
Line 59 plus line 60	58969	=				61
Line 58 plus line 61						
Enter this amount on line 66.	Newfoundland and Labrador non-refundable tax credits	61500	=	941	17	62

Part C – Newfoundland and Labrador tax

Newfoundland and Labrador tax on taxable income from line 8 or 15			0	00	63
Newfoundland and Labrador tax on split income (complete Form T1206)	61510	+			•64
Line 63 plus line 64		=	0	00	65
Newfoundland and Labrador non-refundable tax credits from line 62			941	17	66
Newfoundland and Labrador dividend tax credit (use Worksheet NL428)	61520	+			•67
Newfoundland and Labrador minimum tax carryover: Amount from line 40427 of your return		× 58% =	61540	+	•68
Add lines 66 to 68.		=	941	17	▶ 69
Line 65 minus line 69 (if negative, enter "0")		=	0	00	70
Newfoundland and Labrador additional tax for minimum tax purposes: Amount from line 14 of Part 7 of Form T691		× 58% =			71
Line 70 plus line 71		=	0	00	72
Provincial foreign tax credit (complete Form T2036)					73
Line 72 minus line 73 (if negative, enter "0")		=	0	00	74
Newfoundland and Labrador political contributions made in 2024	61750				75
Newfoundland and Labrador political contribution tax credit (use Worksheet NL428)					76
Line 74 minus line 76 (if negative, enter "0")		=	0	00	77
Direct equity tax credit (complete Form T1272)					78
Line 77 minus line 78 (if negative, enter "0")		=	0	00	79
Resort property investment tax credit (complete Form T1297)					80
Line 79 minus line 80 (if negative, enter "0")		=	0	00	81
Venture capital tax credit from Certificate(s) NL VCTC	61820				•82
Unused Newfoundland and Labrador venture capital tax credit from your most recent notice of assessment or reassessment		+			83
Line 82 plus line 83		=			▶ 84
Line 81 minus line 84 (if negative, enter "0")		=	0	00	85

Newfoundland and Labrador low-income tax reduction

If you had a spouse or common-law partner on December 31, 2024, you and your spouse or common-law partner need to decide who will claim this tax reduction for your family. Any unused amount from line 108 can be claimed by the other spouse or common-law partner on line 86 of their Form NL428.

Unused low-income tax reduction from your spouse or common-law partner: Amount from line 108 of your spouse's or common-law partner's Form NL428, if any	61860	–			•86
Line 85 minus line 86 (if negative, enter "0")		=	0	00	87

If you are claiming an amount on line 86, enter the amount from line 87 on line 94, enter "0" on line 104, and continue on line 105. **If not**, continue on the next page.

Part C – Newfoundland and Labrador tax (continued)

Adjusted family income calculation for the Newfoundland and Labrador low-income tax reduction		Column 1 You	Column 2 Your spouse or common-law partner	
Net income from line 23600 of the return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")		0 00		88
Total of the universal child care benefit (UCCB) repayment (line 21300 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)		+	+	89
Line 88 plus line 89		= 0 00	=	90
Total of the UCCB income (line 11700 of the return) and the RDSP income (line 12500 of the return)		–	–	91
Line 90 minus line 91 (if negative, enter "0")		= 0 00	=	92
Add the amounts from line 92 of columns 1 and 2. Enter this amount on line 99.	Adjusted family income		0 00	93
Amount from line 87 of the previous page			0 00	94
Basic reduction	Claim \$974 61870	974 00		95
Reduction for spouse or common-law partner	Claim \$544 61880 +			96
Reduction for an eligible dependant claimed on line 58160	Claim \$544 61890 +			97
Add lines 95 to 97.	(maximum \$1,518)	= 974 00		98
Adjusted family income: Amount from line 93		0 00		99
If you claimed an amount on line 96 or line 97, enter \$39,551; if not , enter \$23,390.		– 23,390 00		100
Line 99 minus line 100 (if negative, enter "0")		= 0 00		101
Applicable rate	×	16%		102
Line 101 multiplied by the percentage from line 102		= 0 00	▶ – 0 00	103
Line 98 minus line 103 (if negative, enter "0")	Newfoundland and Labrador low-income tax reduction	= 974 00	▶ – 974 00	104
Line 94 minus line 104 (if negative, enter "0") Enter this amount on line 42800 of your return.	Newfoundland and Labrador tax		= 0 00	105
Unused low-income tax reduction that your spouse or common-law partner can claim				
Amount from line 104 above			974 00	106
Amount from line 85 of the previous page			– 0 00	107
Line 106 minus line 107 (if negative, enter "0")	Unused amount		= 974 00	108

See the privacy notice on your return.

You can claim these refundable tax credits even if you do not have to pay any tax. If they are more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach a copy** of this form to your paper return.

For more information about these credits, including credit eligibility requirements, go to **canada.ca/nl-tax-info**.

Physical activity tax credit

If applicable, complete the following table and include all of your family's eligible physical activity expenses.

Do **not** include your receipts but keep them in case you are asked to provide them later.

If you need more space, attach an additional sheet of paper.

Date of receipt	Description of activity	Name of family member	Name of program or organization	Amount paid (including all applicable taxes)
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+

Total amount paid from all receipts included in the table above	Total eligible expenses	=			1
Amount of assistance received or receivable included in the amount on line 1		—			2
Line 1 minus line 2	(maximum \$2,000)	=			3
Amount from line 3 being claimed by other eligible individuals		—			4
Line 3 minus line 4	Physical activity expenses	=	62000		5
Applicable rate		x		17.4%	6
Line 5 multiplied by the percentage from line 6	Physical activity tax credit	=			7

Research and development tax credit (individuals)

Enter the tax credit amount from line 6 of your Form T1129.

Line 7 plus line 8		+			8
Enter this amount on line 47900 of your return.	Newfoundland and Labrador credits	=			9

See the privacy notice on your return.

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, about loans and transfers of property, go to canada.ca/line-12000.

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, go to canada.ca/line-12100.

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 2024 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, go to canada.ca/line-22100.

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 \$79,000**
- You entered an amount on line 11300 or line 14600 of your return **and** the amount on line 23400 is **more than \$90,997**

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
EI 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		=	15
OAS benefits base amount		– 90,997 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 24901 – Additional security options deduction

Complete the following calculation if you reported security options deductions on line 24900 of your return. For more information, go to **canada.ca/line-24901**.

Boxes 91 and 92 of all T4 slips	1
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Amount from line 65210 of your Form T1212	x 33.3333%	=	+	2
Line 1 plus line 2			=	3

Line 3 multiplied by line 4	=	5
-----------------------------	---	---

Amount deducted for charitable donation of securities at line 24900 for the period after June 24, 2024	x	1.5	=	—	6
---	---	-----	---	---	---

Line 5 minus line 6 (if negative, enter "0")	=	7
--	---	---

Line 7 multiplied by the percentage on line 8	x	16.6667%	8
Enter this amount on line 24901 of your return.	=		9

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 (if negative, enter "0")	1
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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
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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 \$90,997**, go to **canada.ca/line-25000** 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:

- **\$173,205 or less**, enter \$15,705 on line 30000 of your return
- **\$246,752 or more**, enter \$14,156 on line 30000 of your return

Otherwise, complete the calculation below.

Base amount										14,156 00	1
Supplement amount						1,549 00	2				
Amount from line 23600 of your return							3				
Income threshold	–	173,205 00					4				
Line 3 minus line 4	=	-173,205 00					5				
	÷	73,547 00					6				
Line 5 divided by line 6	=	-2 36					7				
	×	1,549 00					8				
Line 7 multiplied by line 8	=	-3,647 93					9	–	-3,647 93		
Line 2 minus line 9 (if negative, enter "0")	=	5,196 93					10	+	5,196 93		
Line 1 plus line 10											
Enter this amount on line 30000 of your return.						(maximum \$15,705)					11

Line 30100 – Age amount

If the amount from line 23600 of your return is:

- **\$44,325 or less**, enter \$8,790 on line 30100 of your return
- **\$102,925 or more**, enter "0" on line 30100 of your return

Otherwise, complete the calculation below.

Maximum amount										8,790 00	1
Amount from line 23600 of your return							2				
Income threshold	–	44,325 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")											
Enter this amount on line 30100 of your return.											7

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				=	1
Enter whichever is less : amount from line 1 or \$20,000.					
Enter the amount claimed by other qualifying individuals and eligible individuals living in the same eligible dwelling from line 31285 of their return.				-	2
Line 2 minus line 3					3
Enter this amount on line 31285 of your return.				=	4
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, 2024, 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 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

Base amount					9,872 00	1
Maximum supplement			5,758 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	–	3,373 00		4		
Line 3 minus line 4 (if negative, enter "0")	=			▶ –		5
Line 2 minus line 5 (if negative, enter "0")				=		▶ +
Line 1 plus line 6						6
Enter this amount on line 31600 of your return.			(maximum \$15,630)		=	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 2024
- The CRA approved Form T2201 for your dependant
- Your dependant was resident in Canada at any time in 2024
- 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 2024

If your dependant was eligible for the disability tax credit for 2023 and still meets the requirements in 2024, 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 2024 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 2024. If you have more than one dependant, use a separate sheet of paper.

Base amount			9,872 00	1
If the dependant was under 18 years of age on December 31, 2024, complete lines 2 to 13. If the dependant was 18 years of age or older , complete lines 7 to 13.				
Maximum supplement			5,758 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	–	3,373 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, 2024, enter the amount from line 6. If the dependant was 18 years of age or older , enter "0".				
Line 1 plus line 7		(maximum \$15,630)	+	7
			=	8
For provinces and territories other than Quebec: amount from line 104 of your dependant's return For Quebec: amount from line 108 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 the total of allowable amounts claimed for all dependants who qualify for the disability tax credit on line 31800 of your return.				

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 2024, 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, **go to canada.ca/line-33199**. 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 115 of the dependant's return				
For Quebec: amount from line 119 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	× 9.0301% =		6
Amount A minus amount B	=	C	× 15.0198% =	+	7
Line 6 plus line 7			=		8
Line 5 plus line 8				+	
Enter this amount on line 40425 of your return.				=	9

(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
	× 75%	× 50%	× 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 2024
- You were 18 years of age or older at the end of 2024
- Your adjusted family net income is **less than \$61,699**

In addition, the total of the following two amounts must be **\$4,275 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, 2024, do **not** include your spouse's or common-law partner's income when you calculate this supplement.

If your spouse or common-law partner died on or before December 31, 2024, do **not** include their income when you calculate this supplement.

Net income from line 23600 of your return (or the amount you would have entered if the instructions on line 23600 said "if negative, show in brackets")			1
Your spouse's or common-law partner's net income from line 23600 of their return (or the amount they would have entered if the instructions on line 23600 said "if negative, show in brackets")	+		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		32,419.00	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	x	25%	17
Line 16 multiplied by the percentage from line 17	=		18
Enter whichever is less : amount from line 18 or \$1,464			19
Amount from line 13	x	5%	20
Line 19 minus line 20 (if negative, enter "0")			21
Enter this amount on line 45200 of your return.			