

Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return

Tax year: 2022

The information on this form relates to the tax year shown in the top right corner. Before you fill out this form, read the information and instructions on **page 2**. The individual identified in Part **A** (or the individual's legal representative) must sign Part **F**. Your electronic filer must fill out Part **C** and Part **D** before submitting your return. Give the signed original of this form to your electronic filer and keep a copy for yourself.

Part A – Identification and address as shown on your tax return (mandatory)

First name RUCHIT GIRISHKUMAR	Last name PATEL	Social insurance number X X X X X 4 5 4 5	
Mailing address: Apt number – Street number - Street name 805 - 710 HUMBERWOOD BLVD	PO Box	RR	City ETOBICOKE
Prov./Terr O N		Postal code M 9 W 7 J 5	

Get your CRA mail electronically delivered in My Account (optional)

Email Address:

By giving an email address, I am registering to receive email notifications from the CRA and agreeing to the terms of use on **page 2**.**Part B – Declaration of amounts from your Income Tax and Benefit Return (mandatory)**

Enter the following amounts from your return, if applicable:

Total income (line 15000)	<u>8,018</u> <u>53</u>	Refund (line 48400)	<u>1,086</u> <u>87</u>
Taxable income (line 26000)	<u>7,984</u> <u>64</u>	or	
Total federal non-refundable tax credits (line 35000)	<u>2,090</u> <u>61</u>	Balance owing (line 48500)	<u> </u>

Part C – Electronic filer identification (mandatory)

By signing Part **F** below, I declare that the following person or firm is electronically filing the new or the amended Income Tax and Benefit Return of the person named in Part **A**. Part **F** **must be signed** before the return is electronically transmitted.

Name of person or firm: **V-MAP Tax and Accounting Services Inc.** Electronic filer number: **X8502**Representative identifier (Rep ID): **XXXXXC7****Part D – Document Control number (mandatory)**The document control number generated for my electronic record: **X8502224DJM6H****Part E – How do you want to receive your notices of assessment and reassessment? (select one or more of the following electronic options)**☐ I am registering (as indicated in Part **A** above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.☐ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

I understand that by ticking (✓) this box, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part **C**. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see the Express NOA section on **page 2**.

OR☒ I would like to receive paper notices of assessment and reassessment through Canada Post.

I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.

Part F – Declaration and authorization (mandatory)

I declare that the information entered in parts **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2**, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signature (individual identified in Part **A** or legal representative)_____
Name and title of legal representative

<u>2</u> <u>0</u> <u>2</u> <u>3</u>	<u>0</u> <u>2</u>	<u>2</u> <u>6</u>			
Year	Month	Day	HH	MM	SS

Information and instructions

Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Part E - How do you want to receive your notices of assessment and reassessment?

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part E on **page 1**.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must tick the second box in Part E on **page 1**.

Your electronic filer must have a valid authorization on file with the CRA in order to receive your notices of assessment and reassessment. For more information about authorizing or cancelling a representative, go to canada.ca/taxes-representative-authorization.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including a discounter, named in Part C, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you did not sign up for direct deposit, we will make the notice available electronically to your electronic filer and mail your refund cheque to you. If your return is being discounted and you are receiving a tax refund, we will send your refund and notice of assessment to the discounter. If you want your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part E on **page 1**.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, CWB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part E on **page 1**, you will receive your notices of assessment and reassessment through Canada Post once we have assessed your return or adjusted return. If you have already registered to receive email notifications from the CRA and you ticked the last box, your notices will be available online through My Account. You will not receive a copy through Canada Post.

Part F – Declaration and authorization

If your return is being sent by EFILE, you have to fill out parts A, B and F. By signing Part F, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part C, and keep a copy for yourself

By signing Part F, you declare that the electronic filer named in Part C is electronically filing your new or your amended Income Tax and Benefit Return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your taxpayer information.

You also authorize the electronic filer **to correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part B is not changed by more than \$300.

By signing Part F, you declare that the electronic filer named in Part C is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part F, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

If you are a person acting as a **trustee or legal representative** or a person named in a **power of attorney (POA)** for the taxpayer and you sign Part F, you declare that the information entered in Part A and the amounts showing in Part B are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the legal representative for a **deceased person**, you **must** give a copy of the death certificate to the electronic filer. If you are a person named in a POA for the taxpayer, you **must** give a copy of the POA to the electronic filer. The electronic filer **must** attach a copy of the death certificate or POA to the corresponding T183 form and **keep** the documents for a period of at least six years following the date the return was filed. If the CRA requests T183 forms that are signed by someone other than the taxpayer (for example: Attorney-in-fact named in a POA; Trustee in bankruptcy; or Executor or Administrator of the estate) from the electronic filer, the electronic filer **must** submit copies of the documentation showing proof, along with the requested T183 forms.

If you are a **farmer**, and with your return you applied to participate in the AgriStability and AgriInvest programs and you sign Part F, you authorize the CRA to share information from your Income Tax and Benefit Return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture as well as administrators of other federal and provincial farm programs. As well, you authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide while that department is processing your application.

For more information on confidentiality, refer to Form T1273, Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals, at canada.ca/cra-forms-publications.

Requirements - Signature

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Privacy Notice

We collect your personal information, including your social insurance number, under the authority of sections 150, 220 and 237 of the Income Tax Act. We use this information to confirm:

- your identity
- the full and complete disclosure of your revenue from all sources
- the identity of the person or firm that is electronically filing your return

We may use your information to specify instructions, such as whether or not to mail your notice of assessment and any refund to the address of your electronic filer. We may also use your information to determine if your electronic filer is authorized to represent you.

If this form is not completed, the electronic filer will not be authorized to electronically file your return.

Personal information is described in personal information bank EFILE Online Services, CRA PPU 211, and is protected under the Privacy Act. Under this act, individuals have a right to protection and correction of, and access to, their personal information. They also have the right to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.

Canada Revenue
AgencyAgence du revenu
du Canada

T1 2022

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

8

Identification

First name

RUCHIT GIRISHKUMAR

Last name

PATEL

Mailing address

805 - 710 HUMBERWOOD BLVD

PO Box

RR

City

ETOBICOKE

Prov./Terr.

O N

Postal code

M 9 W 7 J 5

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)

1 4 8 4 9 4 5 4 5

Date of birth
(Year Month Day)

1 9 9 2 0 8 0 6

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

Marital status on
December 31, 2022:1 ☒ Married2 ☐ Living common-law3 ☐ Widowed4 ☐ Divorced5 ☐ Separated6 ☐ Single

Your language of correspondence:

☒ English

Votre langue de correspondance :

☐ Français

Residence information

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

Ontario

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:

Ontario

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

(Month Day)

0 7 2 9

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

KREENA RUCHIT

Their SIN

1 4 8 4 9 4 2 8 9

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")

1,800.00

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.

Climate action incentive payment

Tick this box if you **reside outside** of the census metropolitan areas (CMA) of Barrie, Belleville-Quinte West, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor, as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA on April 1, 2023.

1 ☐

Note: If your marital status is married or living common-law, and both you and your spouse or common-law partner were residing in the same location outside of a CMA, you must tick this box on both of your returns.

Foreign property

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

26600

1 ☐ Yes 2 ☒ No

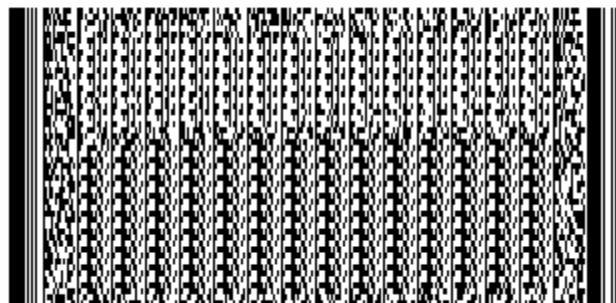
If **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

Consent to share contact information – Organ and tissue donor registry

I authorize the CRA to provide my name and email address to Ontario Health so that Ontario Health (Trillium Gift of Life) may contact or send information to me by email about organ and tissue donation

1 ☐ Yes 2 ☒ No

Note: You are **not** consenting to organ or tissue donation when you authorize the CRA to share your contact information with Ontario Health. Your authorization is valid only in the tax year that you file this tax return. Your information will only be collected under the Ontario Gift of Life Act.



Protected B when completed

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	7,558	24	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	12599	12600	+	13
Taxable capital gains (complete Schedule 3)	12700	+		14
Support payments received (see Guide P102) Total 12799 Taxable amount 12800	12799	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.		=	7,558	24
Self-employment income (see Guide T4002):				
Business income Gross 13499 Net 13500	13499	13500		20
Professional income Gross 13699 Net 13700	13699	13700	+	21
Commission income Gross 13899 Net 13900	13899	13900	+	22
Farming income Gross 14099 Net 14100	14099	14100	+	23
Fishing income Gross 14299 Net 14300	14299	14300	+	24
Add lines 20 to 24. Net self-employment income		=	460	29
Line 19 plus line 25		=	8,018	53
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		=	8,018	53
Total income	15000	=	8,018	53
				31

Protected B when completed

Step 3 – Net income

Enter the amount from line 31 of the previous page.

8,018 | 53 | **32**

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 **33**RRSP deduction (see Schedule 7 and **attach** receipts)20800 + **34**Pooled registered pension plan (PRPP) **employer** contributions

(amount from your PRPP contribution receipts) 20810

Deduction for elected split-pension amount (complete Form T1032) 21000 + **35**Annual union, professional, or like dues (receipts and box 44 of all T4 slips) 21200 + **36**Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips) 21300 + **37**Child care expenses (complete Form T778) 21400 + **38**Disability supports deduction (complete Form T929) 21500 + **39**

Business investment loss (see Guide T4037)

Gross 21699 Allowable deduction 21700 + **40**Moving expenses (complete Form T1-M) 21900 + **41**

Support payments made (see Guide P102)

Total 21999 Allowable deduction 22000 + **42**Carrying charges, interest expenses, and other expenses
(use Federal Worksheet)22100 + **43**Deduction for CPP or QPP contributions on self-employment income and
other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 + 3 45 • **44**Deduction for CPP or QPP enhanced contributions on employment income
(complete Schedule 8 or Form RC381, whichever applies) (maximum \$460.50) 22215 + 30 44 • **45**Exploration and development expenses (complete Form T1229) 22400 + **46**Other employment expenses (see Guide T4044) 22900 + **47**Clergy residence deduction (complete Form T1223) 23100 + **48**Other deductions (specify): 23200 + **49**Federal COVID-19 benefits repayment (box 201 of all federal T4A slips) 23210 + **50**Add lines 33 to 50. 23300 = 33 89 ► — 33 89 **51**Line 32 minus line 51 (if negative, enter "0") **Net income before adjustments** 23400 = 7,984 64 **52****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 \$75,375**
- 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 \$81,761**

If **not**, enter "0" on line 23500.23500 — • **53**

Line 52 minus line 53 (if negative, enter "0")

(If this amount is negative, you may have a non-capital loss. See Form T1A.) **Net income** 23600 = 7,984 64 **54**

Protected B when completed

Step 4 – Taxable income

Enter the amount from line 54 of the previous page.

				7,984	64	55
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400					56
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+				57
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+				58
Limited partnership losses of other years	25100	+				59
Non-capital losses of other years	25200	+				60
Net capital losses of other years	25300	+				61
Capital gains deduction (complete Form T657)	25400	+				62
Northern residents deductions (complete Form T2222)	25500	+				63
Additional deductions (specify):	25600	+				64
Add lines 56 to 64.	25700	=				65
Line 55 minus line 65 (if negative, enter "0")						66
Taxable income	26000	=		7,984	64	66

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	7,984					67
Line 67 minus line 68 (cannot be negative)	0	50,197	100,392	155,625	221,708	68
	7,984	0	0	0	0	69
Line 69 multiplied by the percentage from line 70	15%	20.5%	26%	29%	33%	70
	1,197	0				71
Line 71 plus line 72	0	7,529	17,819	32,180	51,344	72
Federal tax on taxable income	1,197	0	0	0	0	73

Enter the amount from line 73 on line 116 and continue at line 74.

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		6,153	67	74
Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	(maximum \$7,898)	30100	+			75
Spouse or common-law partner amount (complete Schedule 5)		30300	+	6,153	67	76
Amount for an eligible dependant (complete Schedule 5)		30400	+			77
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+			78
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+			79
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	80
Add lines 74 to 80.					12,307	81

Protected B when completed

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

Enter the amount from line 81 of the previous page.				12,307	34	82
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):						
through employment income	30800		200	88		83
on self-employment income and other earnings	31000	+	22	78		84
Employment insurance premiums:						
through employment (boxes 18 and 55 of all T4 slips) (maximum \$952.74)	31200	+	119	41		85
on self-employment and other eligible earnings (complete Schedule 13)	31217	+				86
Volunteer firefighters' amount (VFA)	31220	+				87
Search and rescue volunteers' amount (SRVA)	31240	+				88
Canada employment amount:						
Enter whichever is less : \$1,287 or line 1 plus line 2.	31260	+	1,287	00		89
Home buyers' amount (maximum \$10,000)	31270	+				90
Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)	31285	+				91
Adoption expenses	31300	+				92
Digital news subscription expenses (see line 31350 of the guide) (maximum \$500)	31350	+				93
Add lines 83 to 93.		=	1,630	07		94
Pension income amount (use Federal Worksheet) (maximum \$2,000)	31400	+				95
Add lines 82, 94, and 95.		=	13,937	41		96
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$8,870)	31600	+				97
Disability amount transferred from a dependant (use Federal Worksheet)	31800	+				98
Add lines 96 to 98.		=	13,937	41		99
Interest paid on your student loans (see Guide P105)	31900	+				100
Your tuition, education, and textbook amounts (complete Schedule 11)	32300	+				101
Tuition amount transferred from a child or grandchild	32400	+				102
Amounts transferred from your spouse or common-law partner (complete Schedule 2)	32600	+				103
Add lines 99 to 103.		=	13,937	41		104
Medical expenses for self, spouse or common-law partner, and your dependent children under 18 years of age	33099					105
Amount from line 23600 7,984 64 × 3% = 239 54						106
Enter whichever is less : \$2,479 or the amount from line 106.		–	239	54		107
Line 105 minus line 107 (if negative, enter "0")		=				108
Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199	+				109
Line 108 plus line 109	33200	=	0	00		110
Line 104 plus line 110	33500	=	13,937	41		111
Federal non-refundable tax credit rate		×		15%		112
Line 111 multiplied by the percentage from line 112	33800	=	2,090	61		113
Donations and gifts (complete Schedule 9)	34900	+				114
Line 113 plus line 114		=	2,090	61		115
Total federal non-refundable tax credits	35000					

Protected B when completed

Part C – Net federal tax

Enter the amount from line 73.

					1,197	70	116
Federal tax on split income (TOSI) (complete Form T1206)	40424	+					•117
Line 116 plus line 117	40400	=		1,197	70		118
Amount from line 35000				2,090	61		119
Federal dividend tax credit (use Federal Worksheet)	40425	+					•120
Minimum tax carryover (complete Form T691)	40427	+					•121
Add lines 119 to 121.		=		2,090	61		122
Line 118 minus line 122 (if negative, enter "0")			Basic federal tax	42900	=		123
Federal surtax on income earned outside Canada (complete Form T2203)					+		124
Line 123 plus line 124					=		125
Federal foreign tax credit (complete Form T2209)	40500	-					126
Line 125 minus line 126					=		127
Recapture of investment tax credit (complete Form T2038(IND))					+		128
Line 127 plus line 128					=		129
Federal logging tax credit (see guide)					-		130
Line 129 minus line 130 (if negative, enter "0")			Federal tax	40600	=	0	•131
Federal political contribution tax credit (use Federal Worksheet)							
Total federal political contributions (attach receipts)	40900			0	00		
(maximum \$650)	41000						•132
Investment tax credit (complete Form T2038(IND))	41200	+					•133
Labour-sponsored funds tax credit (see line 41400 of the guide)							
Net cost of shares of a provincially registered fund	41300						
Allowable credit	41400	+					•134
Add lines 132 to 134.	41600	=					135
Line 131 minus line 135 (if negative, enter "0")	41700	=					136
Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip)	41500	+					•137
Special taxes (see line 41800 of the guide)	41800	+					•138
Add lines 136 to 138.			Net federal tax	42000	=		139

Step 6 – Refund or balance owing

Amount from line 42000					0	00	140
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100	+					•141
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+					142
Social benefits repayment (amount from line 23500)	42200	+					143
Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+			0	00	•144
Add lines 140 to 144.			Total payable	43500	=	0	•145

Step 6 – Refund or balance owing (continued)

0/00 146

=	-1.086 87	164
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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**.

Amount from line 48400 above				1
Your donation to the Ontario opportunities fund	46500	—		2
Net refund (line 1 minus line 2)	46600	=		3

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.

48700 48800 _____ • 48600

T1-2022

Amounts for Spouse or Common-Law Partner and Dependants

Schedule 5

Protected B when completed

Complete this schedule to claim an amount on line 30300, 30400, 30425, or 30450 of your return.

For information about the Canada caregiver amount for infirm children under 18 years of age, see line 30500 on the last page of this schedule.

Attach a copy of this schedule to your paper return.

Eligibility for the Canada caregiver amount

You may be able to claim the Canada caregiver amount for 2022 if, at any time in the year, you supported your spouse or common-law partner with an impairment in physical or mental functions, or if one or more of the following individuals depended on you for support because of an impairment in physical or mental functions:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, uncle, aunt, niece, or nephew (if they resided in Canada at any time in the year)

An individual is considered to be dependent on you for support if they rely on you to regularly and consistently provide them with some or all of the basic necessities of life, such as food, shelter, and clothing.

Person with an impairment in physical or mental functions	You may be entitled to claim
Spouse or common-law partner	both of the following amounts: <ul style="list-style-type: none"> • \$2,350 in the calculation of line 30300 • up to \$7,525 on line 30425
Eligible dependant 18 years of age or older (who is a person you are eligible to make a claim for on line 30400) (see note)	both of the following amounts: <ul style="list-style-type: none"> • \$2,350 in the calculation of line 30400 • up to \$7,525 on line 30425
Eligible dependant under 18 years of age at the end of the year (who is a person you are eligible to make a claim for on line 30400) (see note)	one of the following amounts: <ul style="list-style-type: none"> • \$2,350 in the calculation of line 30400 • \$2,350 on line 30500
Each of your (or your spouse's or common-law partner's) children under 18 years of age at the end of the year (see note)	\$2,350 on line 30500
Each dependant 18 years of age or older who is not your spouse or common-law partner or an eligible dependant for whom an amount is claimed on line 30300 or line 30400	up to \$7,525 on line 30450

Note: You **cannot** claim an amount on lines 30400, 30450, and 30500 for your child if you were the only parent required to make support payments for that child to your current or former spouse or common-law partner. This rule applies only if one of the following conditions applied to you:

- You lived separate and apart from your current or former spouse or common-law partner throughout 2022 because of a breakdown of your relationship
- You were separated from your spouse or common-law partner for only part of 2022 because of a breakdown in your relationship and you are claiming a deduction on line 22000 of your return for support amounts that you paid to your current or former spouse or common-law partner

For more information, see lines 30400, 30450, and 30500 of this schedule.

Supporting documents

The Canada Revenue Agency (CRA) may ask for a signed statement from a medical practitioner showing when the impairment began and what its duration is expected to be.

For children under 18 years of age, the statement should also show that the child is, and will likely continue to be, dependent on others for a long and continuous period because of an impairment in physical or mental functions. (**Dependent on others** means the child needs much more help for their personal needs and care compared to children of the same age.)

You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period.

Protected B when completed

Line 30300 – Spouse or common-law partner amount

Claim this amount if, at any time in the year, you supported your spouse or common-law partner and their net income from line 23600 of their return (or the amount that it would be if they filed a return) was less than your basic personal amount (**plus** \$2,350 if your spouse or common-law partner was dependent on you because of an impairment in physical or mental functions).

If you had to make support payments to your current or former spouse or common-law partner and you were separated for only part of 2022 because of a breakdown in your relationship, you can claim whichever amount is better for you:

- an amount on line 22000 of your return for deductible support payments made in the year to your current or former spouse or common-law partner
- an amount on line 30300 of your return for your spouse or common-law partner

If you reconciled with your spouse or common-law partner and were living together on December 31, 2022, you can claim an amount on line 30300 of your return and any allowable amounts on line 32600 of your return.

Only one spouse or common-law partner can claim the amount on line 30300 for each other for the same year.

Did your marital status change to a status other than married or living common-law in 2022? If yes , tick this box and enter the date of the change.		<input checked="" type="checkbox"/> 55220	Month	Day	
Basic personal amount from line 30000 of your return			14,398	00	1
If you are eligible for the Canada caregiver amount for your spouse or common-law partner, enter \$2,350 (see line 30425 on page 4).		<input checked="" type="checkbox"/> 51090 +	0	00	2
Line 1 plus line 2		=	6,153	67	3
Your spouse's or common-law partner's net income from line 23600 of their return (1)		–			4
Line 3 minus line 4 (if negative, enter "0") Enter this amount on line 30300 of your return.		=	6,153	67	5

(1) If you were living with your spouse or common-law partner on December 31, 2022, use their net income for the whole year even if you separated for part of the year (then you reconciled and started living together again in 2022), or you got married in 2022, or became a common-law partner or started to live with your common-law partner again, in 2022.

If you separated in 2022 because of a breakdown in your relationship and were not back together on December 31, 2022, reduce your claim by the amount of your spouse's or common-law partner's net income before the separation.

Line 30400 – Amount for an eligible dependant

Claim this amount if, at any time in the year, you supported an eligible dependant and their net income from line 23600 of their return (or the amount that it would be if they filed a return) was less than your basic personal amount (**plus** \$2,350 if the eligible dependant was dependent on you because of an impairment in physical or mental functions).

If you did **not** claim an amount on line 30300 of your return, you may be able to claim this amount for one dependant if, at any time in the year, you met **all** the following conditions:

- You did not have a spouse or common-law partner or, if you did, you were not living with them, supporting them, or being supported by them
- You supported the dependant in 2022
- You lived with the dependant (in most cases in Canada) in a home you maintained. You **cannot** claim this amount for a person who was only visiting you

In addition, the dependant must also be one of the following persons by blood, marriage, common-law partnership, or adoption:

- your parent or grandparent
- your child, grandchild, brother, or sister **under 18 years of age**
- your child, grandchild, brother, or sister **18 years of age or older** with an impairment in physical or mental functions

Line 30400 – Amount for an eligible dependant (continued)

Notes: If your dependant usually lives with you when not in school, the CRA considers that dependant to live with you for the purposes of this amount.

For the purposes of this claim, your child is not required to live in Canada but they must still have lived with you.

For example, you were a deemed resident living in another country with your child. (For information about deemed residents, see the Federal Income Tax and Benefit Guide.)

You **cannot** claim this amount if **any** of the following applies:

- The person you want to claim this amount for is your spouse or common-law partner. (You may be able to claim an amount for your spouse or common-law partner on line 30300 of your return.)
- Another person is claiming the spouse or common-law partner amount on line 30300 of their return for this dependant
- Another person in your household is making this claim. (Each household is allowed only one claim for this amount, even if there is more than one dependant in the household)
- Another person is claiming the amount on line 30400 of their return for this dependant. If you and another person can both claim this amount for the same dependant (such as in the shared custody of a child) but cannot agree on who will claim the amount, neither of you can make the claim
- The claim is for a child you had to make support payments for in 2022. However, if you were separated from your spouse or common-law partner for only part of 2022 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30400 (**plus** any allowable amounts on lines 30425 and 31800 of your return). If you did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. Claim whichever is better for you

Note: If you **and** another person had to make support payments for the child for 2022, claim this amount only if you and the other person(s) paying support agree that you will be the one making the claim. For more information, see Guide P102, Support Payments.

Eligible dependant with an impairment in physical or mental functions

If the eligible dependant is 18 years of age or older and dependent on you because of an impairment in physical or mental functions, see line 30425 of this schedule.

If the eligible dependant is **under 18 years of age** at the end of the year, you may claim one of the following amounts:

- \$2,350 on line 30500 of your return for each eligible dependant who is your (or your spouse's or common-law partner's) child
- \$2,350 in the calculation of line 30400 if the eligible dependant does **not** meet the definition of child below

A **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control, and who is wholly dependent on you for support, even if they are older than you

Note: The eligible dependant must be dependent on others because of the impairment and will likely continue to be dependent on others for an indefinite duration. Because of this impairment, the eligible dependant needs much more help for personal needs and care compared to other persons of the same age.

You cannot split this amount with another person. Once you claim this amount for a dependant 18 years of age or older, no one else can claim this amount or an amount on line 30425 of the return for that dependant.

If you were a single parent on December 31, 2022, and you chose to include all of the universal child care benefit lump-sum payment that you may have received in 2022 on your dependant's return, include this amount in the calculation of the dependant's net income.

If you cannot claim an amount on line 30400 of your return for an eligible dependant 18 years of age or older because you have a spouse or common-law partner, you may still be able to claim the Canada caregiver amount for other infirm dependants age 18 or older on line 30450 of your return.

Protected B when completed

Line 30400 – Amount for an eligible dependant (continued)

Did your marital status change to married or common-law in 2022?

If **yes**, tick this box and enter the date of the change.

55290

Month Day

Information about your dependant

First and last name	Social insurance number (SIN)	
	55295	
Address	Year of birth	Relationship to you

Does this dependant have an impairment in physical or mental functions?

☒ Yes ☐ No

Basic personal amount from line 30000 of your return

0|00 1

If you are eligible for the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,350 (2) (see line 30425 below).

51100 + 0|00 2

Line 1 plus line 2

= 0|00 3

Dependant's net income from line 23600 of their return

51106 - 0|00 4

Line 3 minus line 4 (if negative, enter "0")

Enter this amount on **line 30400** of your return.

= 5

(2) If the dependant is your (or your spouse's or common-law partner's) infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 30500 instead of line 51100.**Line 30425 – Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older**

You may be able to claim this amount if you can claim an amount for your spouse or common-law partner on line 30300 of your return, or an eligible dependant 18 years of age or older on line 30400 of your return.

Note: Only one claim can be made for this amount. You cannot split this amount with another person.Complete this calculation **only** if you entered \$2,350 on line 51090 or line 51100 of this schedule for a person whose net income is between \$7,544 and \$25,195.

Base amount	25,195 00	1
Net income for this person from line 23600 of their return	- 0 00	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$7,525)	= 0 00	3
Amount claimed on line 30300 or line 30400 of your return, if applicable	-	4
Line 3 minus line 4 (if negative, enter "0")		
Enter this amount on line 30425 of your return. Allowable amount for this person	=	5

Protected B when completed

Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older

You can claim an amount for each dependant who meets all of the following conditions:

- They were dependent on you because of an impairment in physical or mental functions
- They were 18 years of age or older
- They were your (or your spouse's or common-law partner's) child, grandchild, parent, grandparent, brother, sister, aunt, uncle, niece, or nephew
- They were a resident of Canada at any time in the year. You **cannot** claim this amount for a person who was only visiting you
- Their net income from line 23600 of their return (or the amount it would be if they filed a return) was **less than \$25,195**

You **cannot** claim an amount on line 30450 of your return for dependants who do not have an impairment in physical or mental functions, including a parent or grandparent.

A **parent** includes someone you were completely dependent upon and who had custody and control of you when you were under 19 years of age.

A **child** includes a person who is under your custody and control, and is wholly dependent on you for support, even if they are older than you.

If you or another person is claiming an amount on line 30300 or on line 30400 of the return for the dependant, you **cannot** claim an amount on line 30450 of the return for that dependant.

If you had to make support payments for a child, you **cannot** claim an amount on line 30450 of your return for that child. However, if you were separated from your spouse or common-law partner for only part of 2022 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30450 of your return if you do not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. You can claim whichever is better for you.

Note: If you and another person support the same dependant, you can split the claim for that dependant. However, the total amount of your claim and the other person's claim cannot be more than the maximum amount allowed for that dependant.

Complete the chart below for each dependant who meets the conditions above.

Information about your dependant

First and last name			
Address	Year of birth	Relationship to you Son	
Base amount		25,195 00	1
Infirm dependant's net income from line 23600 of their return		—	2
Allowable amount for this dependant:			
Line 1 minus line 2 (if negative, enter "0")		=	3
(maximum \$7,525)			
Enter on line 30450 of your return the total of allowable amounts claimed for all dependants.			
Enter the number of dependants you are claiming this amount for.		51120	

See the privacy notice on your return.

Protected B when completed

Line 30500 – Canada caregiver amount for infirm children under 18 years of age

You can claim \$2,350 for each of your (or your spouse's or common-law partner's) children who meet **all** of the following conditions. The child:

- was under 18 years of age at the end of the year
- had an impairment in physical or mental functions and will likely continue to be dependent on others for an indefinite duration
- needs much more help with personal needs and care compared to children of the same age

Note: You can claim the full amount in the year of the child's birth, death, or adoption.

If the child does **not** live with both parents throughout the year, only the parent (or the parent's spouse or common-law partner) who claims an amount on line 30400 for that child can make the claim on line 30500. You may still be able to claim an amount on line 30500 for your child if you (or your spouse or common-law partner) could **not** claim the amount on line 30400 for any of the following reasons:

- You claimed an amount on line 30300 for your spouse or common-law partner
- You claimed an amount on line 30400 for another dependant
- Another person in your household claimed an amount on line 30400 for another dependant
- The child's income is too high

You (or your spouse or common-law partner) can claim this amount for all eligible children separately, but the amount can only be claimed once for each child.

If you have shared custody of the child throughout the year, the parent who claims the amount for an eligible dependant (line 30400) for that child can make the claim on line 30500. If you have shared custody of the child throughout the year, but **cannot** agree who will claim the amount, neither of you can make this claim.

If you **and** another person had to make support payments for the child in the year, you can claim this amount **only** if both of you agree that you will be making the claim.

If you were the only person who had to make support payments for the child for 2022, you may not be eligible to claim this amount for that child.

For more information about support payments, see Guide P102, Support Payments.

For the purposes of this amount, a **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control and is completely dependent on you for support

Put the number of children you are claiming this amount for on line 30499 of your return and enter the result of the calculation on line 30500.

Note: To transfer all or part of this amount to your spouse or common-law partner, or to claim all or part of their amount, complete Schedule 2.



Ontario Tax

Form ON428

2022

Protected B when completed

Part A Ontario tax on taxable incomeEnter your taxable income from line 26000 of your return. 7,984|64 **1**

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

	Line 1 is \$46,226 or less	Line 1 is more than \$46,226 but not more than \$92,454	Line 1 is more than \$92,454 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000
Amount from line 1	<u>7,984 64</u>				2
Line 2 minus line 3 (cannot be negative)	<u>7,984 64</u>	<u>46,226 00</u>	<u>92,454 00</u>	<u>150,000 00</u>	<u>220,000 00</u> 3
					4
Line 4 multiplied by the percentage on line 5	X 5.05%	X 9.15%	X 11.16%	X 12.16%	X 13.16% 5
	<u>403 22</u>				6
Line 6 plus line 7		<u>2,334 41</u>	<u>6,564 28</u>	<u>12,986 41</u>	<u>21,498 41</u> 7
Ontario tax on taxable income	<u>403 22</u>				8

Enter the amount from line 8 on line 51 and continue at line 9.

Part B Ontario non-refundable tax creditsInternal use **56050**Basic personal amount Claim \$11,141 **58040** 4,761|63 **9**Age amount (if born in 1957 or earlier)
(use Worksheet ON428) maximum \$5,440 **58080** + **10**

Spouse or common-law partner amount :

Base Amount 4,447|50 **11**

Your spouse's or common-law partner's net income from line 23600 of their return **12**

Line 11 minus line 12 (if negative, enter "0") maximum \$9,460 **58120** 4,043|18 + 4,043|18 **13**

Amount for an eligible dependant::

Base Amount 4,447|50 **14**

Your eligible dependant's net income from line 23600 of their return **15**

Line 14 minus line 15 (if negative, enter "0") maximum \$9,460 **58160** + **16**

Ontario caregiver amount
(use Worksheet ON428) **58185** + **17**Add lines 9, 10, 13, 16 and 17 = 8,804|81 **18**

CPP or QPP contributions:

Amount from line 30800 of your return **58240** + 200|88 • **19**

Amount from line 31000 of your return **58280** + 22|78 • **20**

Employment Insurance premiums:

Amount from line 31200 of your return **58300** + 119|41 • **21**

Amount from line 31217 of your return **58305** + **22**

Adoption expenses **58330** + **23**Add lines 19 to 23. + 343|07 343|07 **24**Line 18 plus line 24 = 9,147|88 **25**

Protected B when completed

Part B Ontario non-refundable tax credits (continued)

Amount from line 25 of the previous page		9,147 88	26
Pension income amount	(maximum \$1,541)	58360	27
Line 26 plus line 27		9,147 88	28
Disability amount (for self) (Claim \$9001, or if you were under 18 years of age, use Worksheet ON428.)	58440		29
Disability amount transferred from a dependant (use Worksheet ON428)	58480		30
Add lines 28 to 30.		9,147 88	31
Interest paid on your student loans (amount from line 31900 of your return)	58520		32
Your unused tuition and education amounts (attach Schedule ON(S11))	58560		33
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))	58640		34
Add lines 31 to 34.		9,147 88	35
Medical expenses: (Read line 58689 of your Ontario Information Guide.)	58689		36
Amount on line 23600 of your return	7,984 64		37
Applicable Rate	3%		38
Line 37 multiplied by the percentage from line 38	239 54		39
Enter whichever is less: \$2,522.00 or the amount on line 39	239 54		40
Line 36 minus line 40 (if negative, enter "0")			41
Allowable amount of medical expenses for other dependants (use Worksheet ON428)	58729		42
Line 41 plus Line 42	58769		43
Line 35 plus line 43	58800	9,147 88	44
Ontario non-refundable tax credit rate		x 5.05%	45
Line 44 multiplied by the percentage on line 45	58840	461 97	46
Donations and gifts:			
Amount from line 13 of your federal Schedule. 9	x 5.05% =		47
Amount from line 14 of your federal Schedule 9	x 11.16% =	+	48
Line 47 plus line 48	58969		49
Line 46 plus line 49			
Enter this amount on line 54	Ontario non-refundable tax credits	61500	461 97 50

Part C Ontario tax

Ontario tax on taxable income from line 8		403 22	51
Ontario non-refundable tax credits from line 50		461 97	52
Line 51 minus line 52 (if negative, enter "0")			53
Ontario tax on split income (complete Form T1206)	61510		• 54
Line 53 plus line 54			55
Ontario minimum tax carryover:			
Amount from line 55 above			56
Ontario dividend tax credit (use Worksheet ON428)	61520		57
Line 56 minus line 57 (if negative, enter "0")			58
Amount from line 40427 of your return	x 33.67% =		59
Enter whichever is less: amount from line 58 or line 59	61540		• 60
Line 55 minus line 60 (if negative, enter "0")			61

Protected B when completed

Part C Ontario tax (continued)

Amount from line 61 of the previous page		62
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Ontario surtax

Amount from line 62 above		63
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Ontario tax on split income from line 54		64
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Line 63 minus line 64 (if negative, enter "0")		65
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Complete lines 66 to 68 if the amount on line 65 is more than \$4,991

If the amount is less than \$4 991, enter "0" on line 68 and continue on line 69

(Line 65 _____ minus \$4,991) x 20% (if negative, enter "0")		66
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(Line 65 _____ minus \$6,387) x 36% (if negative, enter "0")		67
--	--	-----------

Line 66 plus line 67		68
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Line 62 plus line 68		69
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Ontario dividend tax credit from line 57	61520	70
--	--------------	-----------

Line 69 minus line 70 (if negative, enter "0")		71
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Ontario additional tax for minimum tax purposes:

If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.

Line 71 plus line 72		73
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Ontario tax reduction

Enter "0" on line 80 if any of the following applies to you:

- You were not a resident of Canada at the beginning of the year.
- You were not a resident of Ontario on December 31, 2022.
- There is an amount on line 72.
- The amount on line 73 is "0".
- Your return is filed for you by a trustee in bankruptcy.
- You are not claiming an Ontario tax reduction.

If none of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction		74
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If you had a spouse or common-law partner on December 31, 2022, only the individual with the higher net income can claim the amounts on lines 75 and 76.

Reduction for dependent children born in 2004 or later:

Number of dependent children	60969	x \$475	+		75
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Reduction for dependants with a mental or physical impairment:: Number of dependants

Number of dependants	60970	x \$475	+		76
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Add lines 74 to 76.	=	77
---------------------	---	-----------

Amount from line 77 above		78
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Amount from line 73 above	-	79
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Line 78 minus line 79 (if negative, enter "0")		Ontario tax reduction	-	80
--	--	------------------------------	---	-----------

Line 73 minus line 80 (if negative, enter "0")	=	81
--	---	-----------

Provincial foreign tax credit (complete Form T2036)		82
---	--	-----------

Line 81 minus line 82 (if negative, enter "0")		0.00		83
--	--	-------------	--	-----------

Part C Ontario tax (continued)

Amount from line 83 of the previous page

000

84

Low-income individuals and families tax (LIFT) credit (complete Schedule ON428 A)

62140

000

• 85

Line 84 minus line 85 (if negative, enter "0")

000

86

Community food program donation tax credit for farmers :
Enter the amount of qualifying donations that have also been claimed as a charitable donation.

62150

x 25% =

000

87

Line 86 minus line 87 (if negative, enter "0")

000

88

Ontario health premium (complete the chart below)

000

89

Line 88 plus line 89
Enter this amount on line 42800 of your return

Ontario tax

000

90

Ontario Health Premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable Income	Ontario Health Premium
\$20,000 or less	\$0
more than \$20,000, but not more than \$25,000	- \$20,000 x 6%
more than \$25,000, but not more than \$36,000	
more than \$36,000, but not more than \$38,500	- \$36,000 x 6% + \$ 300
more than \$38,500, but not more than \$48,000	
more than \$48,000, but not more than \$48,600	- \$48,000 x 25% + \$ 450
more than \$48,600, but not more than \$72,000	
more than \$72,000, but not more than \$72,600	- \$72,000 x 25% + \$ 600
more than \$72,600, but not more than \$200,000	
more than \$200,000, but not more than \$200,600	- \$200,000 x 25% + \$ 750
more than \$200,600	
Enter the result on line 89 above	

See the privacy notice on your return



**Application for the 2023 Ontario Trillium
Benefit and the Ontario Senior
Homeowners' Property Tax Grant**

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ON-BEN 2022

Read the information about each of the payments in the Ontario forms book (pages 11 to 14) to see if you are eligible.

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

To estimate the amount of Ontario trillium benefit and Ontario senior homeowners' property tax grant to which you may be entitled, use the calculator at www.cra.gc.ca/benefits-calculator.

The payments for these claims will be issued separately from your tax refund, starting in July 2023

If you were married or living in a common-law relationship on December 31, 2022, the same spouse or common-law partner has to apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. If only one spouse or common-law partner is 64 years of age or older on December 31, 2022, that spouse or common-law partner has to apply for these credits and the grant for both of you.

A principal residence here may include a house, condominium, or mobile/modular home

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will determine your eligibility and tell you if you are entitled to receive the credit.

Application for the 2023 Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if, on December 31, 2022, you resided in Ontario, and

- rent or property tax was paid by or for you for 2022,
- you lived in a student residence,
- you lived in a long-term care home, or
- you lived on a reserve and energy costs were paid by or for you.

If you meet these conditions and are applying for the 2023 OEPTC, tick this box.

61020



Application for the 2023 Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2022, you lived in a principal residence in Northern Ontario (see definition in forms book), and

- rent or property tax for your principal residence in Northern Ontario was paid by or for you for 2022;
- you lived in a long-term care home in Northern Ontario, or
- you lived on a reserve Northern Ontario and energy costs were paid by or for you.

If you meet these conditions and are applying for the 2023 NOEC? If yes, tick this box.

61040



Choice for delayed single OTB payment

By ticking box 61090, I elect to receive my 2023 OTB entitlement in one payment in June 2024, instead of receiving it monthly from July 2023 to June 2024

61060



Application for the 2023 Ontario Senior Homeowners' Property Tax Grant (OSHPTG)

You may qualify for the OSHPTG if, on December 31, 2022,

- you were 64 years of age or older, and
- you owned and occupied a principal residence in Ontario, for which property tax was paid by or for you for 2022.

Enter the Ontario Senior homeowner's Property tax grant received during 2022

If you meet these conditions and are applying for the 2023 OSHPTG? If yes, tick this box.

61070



Enter the total amount of property tax paid beside box 61120 in Part A below and complete Part B on the next page.

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Part A - Amount paid for a principal residence for 2022

If, on December 31, 2022, you and your spouse or common-law partner occupied separate principal residences for medical reasons, and you are choosing to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick box 61080 and enter his or her address in Part C below.

61080☐

Enter the total amount of rent paid for your principal residence (including a private long-term care home) in Ontario for 2022

61100

6,400|00

Enter the total amount of property tax paid for your principal residence in Ontario for 2022

61120

Did you reside in a designated student residence in 2022? If yes, tick this box

61140☐

Enter the total amount of home energy costs paid for your principal residence on a reserve in Ontario for 2022

61210

0|00

Enter the total amount paid for your accommodation in a public long term care home in Ontario for 2022

61230

0|00

Complete Part B if you are applying for the Ontario energy and property tax credit, the Northern Ontario energy credit, and/or the Ontario senior homeowners' property tax grant.

Part B - Declaration

In the column entitled "Amount paid for 2022", enter the amount(s) paid for rent, property tax, home energy costs on a reserve and/or accommodation in a public long term care home.

I declare the following information about my principal residence(s) in Ontario during 2022:

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

Use the taxpayer's mailing address

☐

Address	Postal Code	No of months resident	Rent paid	Property tax paid	Name of landlord or municipality to whom payment was made
	in 2022	in 2022	for 2022	for 2022	
			6,400 00		

Part C Involuntary separation**61080**

If, on December 31, 2022, you and your spouse or common-law partner occupied separate principal residences in Ontario for medical reasons, In addition, enter his or her address in the area beside box 61080.

☐ Yes ☒ No

**Statement of Business or Professional Activities**

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

Part 1 – Identification

Your name RUCHIT GIRISHKUMAR PATEL				Your social insurance number 1 4 8 4 9 4 5 4 5			
Business name RUCHIT PATEL				Business number 			
Business address 805-710 HUMBERWOOD BLVD				City ETOBICOKE		Prov./Terr. O N	Postal code M 9 W 7 J 5
Fiscal period		Date (YYYYMMDD) From 2 0 2 2 1 2 0 1		Date (YYYYMMDD) to 2 0 2 2 1 2 3 1		Was this your last year of business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Main product or service				Industry code (see Chapter 2 in Guide T4002) 4 9 2 2 1 0			
Accounting method (commission only)		<input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual		Tax shelter identification number		Partnership business number 	
						Your percentage of the partnership %	
Name and address of the person or firm preparing this form V-MAP Tax and Accounting Services Inc.							

Part 2 – Internet business activities

If your web pages or websites generate business or professional income, fill in this part of the form.	
How many Internet web pages and websites does your business earn income from? Enter "0" if none	
Provide up to five main web page or website addresses:	
http://	
http://	
http://	
http://	
http://	
Percentage of your gross income generated from the web pages and websites (If no gross income was generated from the Internet, enter "0") %	

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Part 3A – Business income

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

Part 3B – Professional income

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

Note: New rules allow you to include your work-in-progress (WIP) progressively if you elected to use billed-basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 20% of the lesser of the cost and the fair market value of WIP. The inclusion rate increases to 40% in the second tax year that starts after March 21, 2017, 60% in the third year, 80% in the fourth year and 100% in the fifth and all subsequent tax years. For more information, see Chapter 2 of Guide T4002.

Part 3A – Business income

Gross sales, commissions or fees (include GST/HST collected or collectible)	460,29	3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)		3B
Subtotal: Amount 3A minus amount 3B	460,29	3C
If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method		3D
GST/HST remitted: (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		3E
Subtotal: Amount 3D minus amount 3E		3F
Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C)	460,29	3G

Part 3B – Professional income

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible		3H
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H) and any WIP at the end of the year you elected to exclude		3I
Subtotal: Amount 3H minus amount 3I		3J
If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on professional fees eligible for the quick method		3K
GST/HST remitted: (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		3L
Subtotal: Amount 3K minus amount 3L		3M
WIP at the start of the year, per your election to exclude WIP at the end of last year (see Guide T4002, Chapter 2)		3N
Adjusted professional fees: Amount 3J plus amount 3M plus amount 3N (enter on line 8000 of Part 3C)		3O

Part 3C – Gross business or professional income

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	8000	460,29
Reserves deducted last year	8290	
Other income (specify)*:	8230	
Subtotal: Line 8290 plus line 8230		3P
Gross business or professional income: Line 8000 plus amount 3P	8299	460,29
Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:		
<ul style="list-style-type: none"> • business income on line 13499 • professional income on line 13699 • commission income on line 13899 		
* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to canada.ca/cra-coronavirus .		

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

Part 3D – Cost of goods sold and gross profit

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

Gross business income (line 8299 of Part 3C)				460,29	3Q
Opening inventory (include raw materials, goods in process and finished goods)	8300				3R
Purchases during the year (net of returns, allowances and discounts)	8320				3S
Direct wage costs	8340				3T
Subcontracts	8360				3U
Other costs	8450				3V
Subtotal: Add amounts 3R to 3V					3W
Closing inventory (include raw materials, goods in process and finished goods)	8500				
Cost of goods sold: Amount 3W minus line 8500				8518	
Gross profit (or loss): Amount 3Q minus line 8518				8519	460,29

Part 4 – Net income (loss) before adjustments

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)				460,29	4A
Expenses (enter only the business part)					
Advertising	8521				4B
Meals and entertainment	8523				4C
Bad debts	8590				4D
Insurance	8690				4E
Interest and bank charges	8710				4F
Business taxes, licences and memberships	8760				4G
Office expenses	8810				4H
Office stationery and supplies	8811				4I
Professional fees (includes legal and accounting fees)	8860				4J
Management and administration fees	8871				4K
Rent	8910				4L
Repairs and maintenance	8960				4M
Salaries, wages and benefits (including employer's contributions)	9060				4N
Property taxes	9180				4O
Travel expenses	9200				4P
Utilities	9220				4Q
Fuel costs (except for motor vehicles)	9224				4R
Delivery, freight and express	9275				4S
Motor vehicle expenses (not including CCA) (amount 16 of Chart A)	9281				4T
Capital cost allowance (CCA). Enter amount ii of Area A minus any personal part and any CCA for business-use-of-home expenses	9936				4U
Other expenses (specify):	9270				4V
Total expenses: Total of amounts 4B to 4V				9368	
Net income (loss) before adjustments: Amount 4A minus line 9368				9369	460,29

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income					5A
Canadian journalism labour tax credit allocated to you in the year (box 236 of your T5013 slip)				460,29	5B
GST/HST rebate for partners received in the year	9974				
Total: Amount 5A plus amount 5B plus line 9974				460,29	
Other amounts deductible from your share of net partnership income (loss) (amount 6F)				9943	
Net income (loss) after adjustments: Amount 5C minus line 9943					460,29
Business-use-of-home expenses (amount 7P)				9945	
Your net income (loss): Amount 5D minus line 9945				9946	460,29
Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:					
• business income on line 13500					
• professional income on line 13700					
• commission income on line 13900					

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

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

List details of expenses:**Expense amounts**

Business use of Motor Vehicle

6A

6B

6C

6D

6E

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

6F

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

Heat 7A
 Electricity 7B
 Insurance 7C
 Maintenance 7D
 Mortgage interest 7E
 Property taxes 7F
 Other expenses (specify): 7G
Subtotal: Add amounts 7A to 7G 7H
 Personal-use part of the business-use-of-home expenses 7I
Subtotal: Amount 7H minus amount 7I 7J
 Capital cost allowance (business part only), which means amount ii of Area A minus any portion of capital cost allowance that is for personal use or entered on line 9936 of Part 4 7K
 Amount carried forward from previous year 7L
Subtotal: Add amounts 7J to 7L 7M
 Net income (loss) after adjustments (amount 5D) (if negative, enter "0") 460,29 7N
Business-use-of-home expenses available to carry forward: Amount 7M minus amount 7N
 (if negative, enter "0") 7O
Allowable claim: Amount 7M or 7N above, whichever is less (enter your share of this amount on line 9945 of Part 5) 7P

Part 8 – Details of other partners

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

Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%

Part 9 – Details of equity

Total business liabilities **9931**
 Drawings in the current year **9932**
 Capital contributions in the current year **9933**

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Note 1: Columns 4, 6, 8 and 9 apply only to designated immediate expensing properties (DIEPs). See subsection 1104(3.1) of the federal Income Tax Regulations for definitions. A DIEP is a property that you acquired after December 31, 2021, and that became available for use in the current year. For more information, see Guide T4002.

Note 2: The amount you enter in column 8 must not exceed the amount in column 7. If the amount in column 7 is negative, enter "0."

Note 3: The immediate expensing applies to DIEPs included in column 8. The total immediate expensing amount for the tax year (total of column 9) is limited to the lesser of:

- the immediate expensing limit, which is equal to one of the following, whichever is applicable:
 - \$1.5 million, if you are not associated with any other eligible person or partnership (EPOP) in the tax year
 - amount iii of Area G, if you are associated with one or more EPOPs in the tax year
 - zero, if you are associated with one or more EPOPs and an agreement that assigns a percentage to one or more of the associated EPOPs was not filed with the minister in a prescribed form
 - any amount allocated by the minister under subsection 1104(3.4) of the Regulations
- the UCC of DIEPs in column 8
- the amount of income, if any, earned from the source of income that is a business (before any CCA deductions) in which the relevant DIEP is used for the tax year

For more information, see Guide T4002.

Note 4: Columns 11, 13 and 14 apply only to accelerated investment incentive properties (AIIPs) (see subsection 1104(4) of the federal Income Tax Regulations for the definition), zero-emission vehicles (ZEVs), zero-emission passenger vehicles (ZEPVs) and other eligible zero-emission automotive equipment and vehicles that become available for use in the year. In this chart, ZEV represents zero-emission vehicles, zero-emission passenger vehicles and other eligible zero-emission automotive equipment and vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018, and that became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and that became available for use before 2028, or eligible zero-emission automotive equipment and vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information, see Guide T4002.

Note 5: The proceeds of disposition of a ZEPV that has been included in Class 54 and that is subject to the \$59,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$59,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, you will have to adjust the actual cost of the vehicle for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. The proceeds of disposition of a passenger vehicle purchased after April 18, 2021, that has been included in Class 10.1 and that is subject to the \$34,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$34,000 as a proportion of the actual cost of the vehicle. If the passenger vehicle in Class 10.1 is not designated for immediate expensing treatment, this special rule does not apply. For more information on proceeds of disposition, read "Class 10.1 (30%)" and "Class 54 (30%)" in Guide T4002.

Note 6: The relevant factors for properties available for use before 2024 are 2 1/3 (Classes 43.1, 54 and 56), 1 1/2 (Class 55), 1 (Classes 43.2 and 53), 0 (Classes 12, 13, 14 and 15) and 1/2 for the remaining AIIPs.

For more information on AIIPs, see Guide T4002 or go to canada.ca/taxes-accelerated-investment-income.

Area B – Equipment additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment additions in the year: Total of column 5				9925

Area C – Building additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total building additions in the year: Total of column 5				9927

Area D – Equipment dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment dispositions in the year: Total of column 5				9926

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area E – Building dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total building dispositions in the year: Total of column 5				9928

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area F – Land additions and dispositions in the year

Total cost of all land additions in the year	9923	
Total proceeds from all land dispositions in the year	9924	

Note: You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

Area G – Agreement between associated eligible persons or partnerships (EPOPs)

Are you associated in the fiscal period with one or more EPOPs that you have entered into an agreement with under subsection 1104(3.3) of the Regulations? Yes ☐ No ☐

If you answered **yes**, fill in the table below.

Enter the percentage assigned to each associated EPOP (including your business) as determined in the agreement.

This percentage will be used to allocate the immediate expensing limit. The total of all percentages assigned under the agreement should not exceed 100%. If the total does exceed 100%, then the associated group has an immediate expensing limit of zero. For more information about the immediate expensing limit, see Guide T4002.

1 Name of the EPOP	2 Identification number Note 7	3 Percentage assigned under the agreement
Total of percentage assigned: Total of column 3 ►		

Immediate expensing limit allocated to your business: Multiply 1.5 million by the percentage assigned to your business in column 3 (see **note 8**) iii

Note 7: The identification number is the EPOP's social insurance number, business number or partnership account number.

Note 8: If the total of column 3 exceeds 100%, enter "0."

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Chart A – Motor vehicle expenses

Kilometres you drove in the fiscal period that was part of earning business income	_____	1
Total kilometres you drove in the fiscal period	_____	2
Fuel and oil	_____	3
Interest (use Chart B below)	_____	4
Insurance	_____	5
Licence and registration	_____	6
Maintenance and repairs	_____	7
Leasing (use Chart C below)	_____	8
Electricity for zero-emission vehicles	_____	9
Other expenses (specify):	_____	10
_____	_____	11
Total motor vehicle expenses: Add amounts 3 to 11	_____	12
Business use part: amount 1: _____ ÷ amount 2: _____ × amount 12: _____ = _____	_____	13
Business parking fees	_____	14
Supplementary business insurance	_____	15
Allowable motor vehicle expenses: Add amounts 13 to 15 (enter this total on line 9281 of Part 4)	_____	16
Note: You can claim capital cost allowance on motor vehicles in Area A.		

Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period	_____	17
$\$10^{****} \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)}$	365.00	$= 3,650.00$
_____	_____	18
Available interest expense: Amount 17 or 18, whichever is less (include this in amount 4 of Chart A above)	_____	19
**** For passenger vehicles bought after 2000.		

Chart C – Eligible leasing cost for passenger vehicles*****

Total lease charges incurred in your current fiscal period for the vehicle.	_____	20
Total lease payments deducted before your current fiscal period for the vehicle.	_____	21
Total number of days the vehicle was leased in your current and previous fiscal periods	_____	22
Manufacturer's list price.	_____	23
Use a GST rate of 5% or HST rate applicable to your province.		
Amount 23 or (\$40,000 + GST and PST, or HST on \$40,000), whichever is more (see note 9) ►	_____	× 85% = _____
_____	_____	24
$[(\$900 + \text{GST and PST, or } \$900 + \text{HST}) \times \text{amount 22}] \div 30$ (see note 10)	_____	= _____
_____	_____	25
Amount 25: _____ - amount 21: _____	_____	= _____
_____	_____	26
$[(\$34,000 + \text{GST and PST, or } \$34,000 + \text{HST}) \times \text{amount 20}] \div \text{amount 24}$ (see note 11)	_____	= _____
_____	_____	27
Eligible leasing cost: Amount 26 or 27, whichever is less (enter in amount 8 of Chart A above)	_____	28
***** Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.		
Note 9: For leases entered into before 2022, it's amount 23 or (\$35,294 plus GST and PST, or HST on \$35,294), whichever is more.		
Note 10: For leases entered into before 2022, amount 25 is equal to [(\$800 plus GST and PST, or \$800 plus HST) multiplied by amount 22], divided by 30.		
Note 11: For leases entered into before 2022, amount 27 is equal to [(\$30,000 plus GST and PST, or \$30,000 plus HST) multiplied by amount 20], divided by amount 24.		

See the privacy notice on your return.

Detailed Tax Return Summary

T1 2022

Taxpayer	RUCHIT GIRISHKUMAR PATEL	Telephone	6473806299
File name	RUCHIT GIRISHKUMAR_148494545Linked148494289.t22	Date of birth	1992/08/06
Province	Ontario	Days resident	156
Marital Status	Married	CPP/QPP proration	1 000

Summary of Income, deductions and non refundable tax credits

Income		Deductions (continued)		Non-refundable tax credits	
Employment income	7,558 24			Basic amount	6,153 67
Other employment Income		Ded. elected pension		Age amount	
OAS pension		Union dues etc		Spousal amount	6,153 67
CPP/QPP benefits		UCCB repayment		Eligible dependant	
Other pensions		Child care expenses		Canada Caregiver Amount	
Elected split-pension amount		Disability supports		Infirm dependants	
Universal child benefit		Business investment loss		CPP/QPP -- employment	200 88
EI benefits		Moving expenses		CPP/QPP -- self-employ.	22 78
Taxable dividends		Support payments		EI premiums	119 41
Interest etc		Carrying charges etc		PPIP - from T4	
Partnership income		Deductions CPP/QPP	3 45	PPIP -- employment	
RDSP Income		Deductions En CPP/QPP	30 44	PPIP -- self-employ.	
Rental income		Deductions PPIP		Volunteer firefighter or Rescue	
Taxable capital gains		Resource expenses		Canada employment credit	1,287 00
Support payments		Other employ. expenses		Home accessibility expenses	
RRSP income		Other deductions		Home buyer's amount	
Other income		Social benefits repay.		Adoption Expenses	
Business income	460 29	COVID-19 benefits repay.		Digital news subscription	
Professional income		Net Income	7,984 64	Pension amount	
Commission income		Canadian forces/police deduction		Canada Caregiver amount	
Farming income		Stock options deduction		Disability amount	
Fishing income		Other payments ded.		Dis. amount transferred	
Workers' Comp		Ltd partnership losses		Student loan interest	
Social assistance		Non-capital losses		Tuition amounts	
Federal supplements		Net capital losses		Tuition amts transferred	
Total income	8,018 53	Capital gains deduction		Spousal transfer	
Deductions		Northern residents		Net medical expenses	
RPP contributions		Additional deductions		Total amounts	13,937 41
RRSP & PRPP contributions		Taxable income	7,984 64	Credits	2,090 61
				Donations	
				Total non refundable credits	2,090 61

Summary of taxes payable

Federal		Provincial		Credits	
Tax on taxable income	1,197 70	Basic provincial tax		Total tax deducted	951 96
Tax on split income		Flat tax/surtax		Tax deducted transfer	
Dividend tax credit		Tax credit pre-FTC		Refundable abatement	
Minimum tax carry-over		Tax reductions		CPP overpayment	134 91
Basic federal tax		Net provincial tax		EI overpayment	
Non-resident surtax		CPP payable		Medical expense supplement	
Foreign tax credit		Social benefits repayment		Canada workers benefit	
Logging tax credit		Total payable		Canada training credit	
Federal tax				Refund of ITC	
Political contributions				Part XII.2 tax credit	
Investment tax credit				GST/HST rebate	
Labour-sponsored funds				School supply tax credit	
Tax on RESP				CJLTC	
Net federal tax				Return of fuel	
				AQITC	
				Instalments	
Miscellaneous information				Provincial tax credits	
RRSP limit 2023	1,443 34	Annual Child tax benefit	9,043 92	Total credits	1,086 87
Total instalments		Minimum tax carryover		Balance due/refund	-1,086 87
		GST credit/Prov credit	3,047 00		

Authorization/Cancellation request signature page

1. Have the taxpayer or legal representative sign and date this page.
2. Retain a copy of the signed and dated signature page in your files for six years from the date that this information is transmitted to the CRA. Do not send us the signature page by mail or fax unless requested to do so.

Representative information

Representative ID OR Group ID OR Firm BN: ZV284C7

Taxpayer information

Taxpayer social insurance number: XXX-XX4-545

Taxpayer given name: RUCHIT GIRISHKUMAR

Taxpayer surname: PATEL

Authorization information

Level of authorization: 2

Expiry date:

Cancellation information

Cancel all representatives: ☐

Cancel specific representative: ☐

Representative given name:

Representative surname:

Business name:

Representative Identifier:

Signature information

Legal signature indicator: ☐

Name of the taxpayer or legal representative: RUCHIT GIRISHKUMAR PATEL

Certification

By signing and dating this page, you authorize the Canada Revenue Agency to interact with and/or cancel the representative(s) mentioned above.

Signature: _____

2023/02/26

GST and CTB benefits

This chart is provided to you for information purpose only. The exact amount will be confirmed by CRA.

Commencing year 2015, The Canada Revenue Agency will reserve the right to determine the eligibility for this credit. In the case of spouses or common law partners, the taxpayer whose return will be assessed first by the CRA will receive this credit.

GST Credit Installments	July 2023	October 2023	January 2024	April 2024	
Basic credit	81 25	81 25	81 25	81 25	6
Credit for spouse +	81 25	81 25	81 25	81 25	7
Credit for eligible dependant +	0 00	0 00	0 00	0 00	8
Number of qualified children <u>1</u> x	42 75	1 00 x 42 75	1 00 x 42 75	1 00 x 42 75	9
Additional credit for a person living alone					
With qualified children +	0 00	0 00	0 00	0 00	10
OR Without qualified children					
Net family income	0 00	0 00	0 00	0 00	11
Base amount	0 00	0 00	0 00	0 00	12
Income over base amount divided by 4	0 00	0 00	0 00	0 00	13
The lesser of 2% on line12 and \$ 40.25	0 00	0 00	0 00	0 00	14
Add line 6, 7, 8, 10 and 14 =	205 25	205 25	205 25	205 25	15
Net family income	13,984 64	13,984 64	13,984 64	13,984 64	16
Base amount	42,335 00	42,335 00	42,335 00	42,335 00	17
Income over base amount divided by 4	0 00	0 00	0 00	0 00	18
5% of line 18 -	0 00	0 00	0 00	0 00	19
GST credit benefits	205 25	205 25	205 25	205 25	20

Federal: GST benefits

Estimated quarterly payment, starting July 2023	205 25
Estimated quarterly payment, starting October 2023	205 25
Estimated quarterly payment, starting January 2024	205 25
Estimated quarterly payment, starting April 2024	205 25

Provincial + Climate Benefits

Estimated quarterly payment, starting July 2023	183 00
Estimated quarterly payment, starting October 2023	183 00
Estimated quarterly payment, starting January 2024	183 00
Estimated quarterly payment, starting April 2024	183 00



This chart is provided to you for information purpose only. The exact amount will be confirmed by CRA.

Ontario Trillium Benefit				
July 2023 to June 2024				
	Ontario Sales tax credit (OSTC)	Ontario energy and property tax credit (OEPTG)	Northern Ontario energy credit (NOEC)	Monthly payments
July 2023	86 25	38 25	0 00	124 50
August 2023	86 25	38 25	0 00	124 50
September 2023	86 25	38 25	0 00	124 50
October 2023	86 25	38 25	0 00	124 50
November 2023	86 25	38 25	0 00	124 50
December 2023	86 25	38 25	0 00	124 50
January 2024	86 25	38 25	0 00	124 50
February 2024	86 25	38 25	0 00	124 50
March 2024	86 25	38 25	0 00	124 50
April 2024	86 25	38 25	0 00	124 50
May 2024	86 25	38 25	0 00	124 50
June 2024	86 25	38 25	0 00	124 50
Total	1,035 00	459 00	0 00	1,494 00

Ontario Senior Homeowners' Property Tax Grant (OSHPTG)				
July 2023 to June 2024				
Property tax paid in 2022				
	Property tax paid (maximum \$500)	Adjusted family net income		
Person living alone	0.00 - (3.33% X	0.00	- \$ 35,000)	
Married or Common law partner	0.00 - (3.33% X	13,984.64	- \$ 45,000)	0 00