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Canada Revenue Agency | Agence du revenu du Canada

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Income Tax and Benefit Return

T1 2021

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

ON **8**

Identification

First name: This is First

Last name: Fern is the last

Mailing address: L11111 toronto MB, 15801 Some new Street

PO Box: not filled

RR: not filled

City: toronto

Prov./Terr.: MB

Postal code: L1111 1

Email Address: ud

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): 999 999 999

Date of birth (Year Month Day): 2022 07 11

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

Marital status on December 31, 2021:

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

Your language of correspondence: ○ English
Votre langue de correspondance : ◉ Français

Residence information

Your province or territory of residence on December 31, 2021: MB

Your current province or territory of residence if it is different than your mailing address above: MB

Province or territory where your business had a permanent establishment if you were self-employed in 2021: NL

If you **became** a resident of Canada in 2021 for income tax purposes, enter your date of entry: (Month Day) 08 05

If you **ceased** to be a resident of Canada in 2021 for income tax purposes, enter your date of departure: (Month Day) 08 05

Your spouse's or common-law partner's information

Their first name: ud

Their SIN: ud

Tick this box if they were self-employed in 2021. 1 ☑

Net income from line 23600 of their return to claim certain credits (even if the amount is "0"): not filled

Amount of universal child care benefit (UCCB) from line 11700 of their return: not filled

Amount of UCCB repayment from line 21300 of their return: not filled

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 Canada Revenue Agency 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 2021 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 2022 tax year.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2021, 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.

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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 5-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		14	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		42					
Wage-loss replacement contributions (see line 10100 of the guide)	10130		?					
Other employment income (see line 10400 of the guide)					10400	+	l 2	2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)					11300	+	l 3	3
CPP or QPP benefits (box 20 of the T4A(P) slip)					11400	+	l 4	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	+	l 5	5
Elected split-pension amount (complete Form T1032)					11600	+	l 6	6
Universal child care benefit (UCCB) (see the RC62 slip)					11700	+	l 7	7
UCCB amount designated to a dependant	11701		l ?					
Employment insurance and other benefits (box 14 of the T4E slip)					11900	+	l 8	8
Employment insurance maternity and parental benefits, and provincial parental insurance plan benefits	11905		l 14					
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):								
Amount of dividends (**eligible** and **other than eligible**)					12000	+	l 9	9
Amount of dividends (**other than eligible**)	12010		?					
Interest and other investment income (use Federal Worksheet)					12100	+	l 10	10
Net partnership income (limited or non-active partners only)					12200	+	l 11	11
Registered disability savings plan income (box 131 of the T4A slip)					12500	+	l 12	12
Rental income (see Guide T4036) Gross	12599			Net	12600	+	l 13	13
Taxable capital gains (complete Schedule 3)					12700	+	l 14	14
Support payments received (see Guide P102) Total	12799			Taxable amount	12800	+	l 15	15
Registered retirement savings plan (RRSP) income (from all T4RSP slips)					12900	+	l 16	16
Other income (specify)					13000	+	l 17	17
Taxable scholarships, fellowships, bursaries, and artists' project grants					13010	+	l 18	18
Add lines 1 to 18.						=	14.00	19
Self-employment income (see Guide T4002):								
Business income	Gross	13499	not filled	Net	13500	not filled		20
Professional income	Gross	13699	not filled	Net	13700	+ not filled		21
Commission income	Gross	13899	not filled	Net	13900	+ not filled		22
Farming income	Gross	14099	not filled	Net	14100	+ not filled		23
Fishing income	Gross	14299	not filled	Net	14300	+ not filled		24
Add lines 20 to 24.			Net self-employment income		=	0.00 ▶	+ 252	25
Line 19 plus line 25							= 251.00	26
Workers' compensation benefits (box 10 of the T5007 slip)					14400	not filled		27
Social assistance payments					14500	+ not filled		28
Net federal supplements paid (box 21 of the T4A(OAS) slip)					14600	+ not filled		29
Add lines 27 to 29 (see line 25000 in Step 4).					14700	= 0.00 ▶	+ not filled	30
Line 26 plus line 30				**Total income**	15000	=	0.00	31

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Step 3 – Net income

Enter the amount from line 31 of the previous page.				0.00	32
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600	52			
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700	20			33
RRSP deduction (see Schedule 7 and **attach** receipts)	20800	+ not filled			34
Pooled registered pension plan (PRPP) **employer** contributions (amount from your PRPP contribution receipts)	20810	not filled			
Deduction for elected split-pension amount (complete Form T1032)	21000	+ not filled			35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200	+ ud			36
Universal child care benefit repayment (box 12 of all RC62 slips)	21300	+ not filled			37
Child care expenses (complete Form T778)	21400	+ not filled			38
Disability supports deduction (complete Form T929)	21500	+ not filled			39
Business investment loss (see Guide T4037) Gross 21699 not filled — Allowable deduction	21700	+ not filled			40
Moving expenses (complete Form T1-M)	21900	+ not filled			41
Support payments made (see Guide P102) Total 21999 not filled — Allowable deduction	22000	+ not filled			42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)	22100	+ not filled			43
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	22200	+ not filled			•44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) **(maximum $290.50)**	22215	+ not filled			•45
Exploration and development expenses (complete Form T1229)	22400	+ not filled			46
Other employment expenses (see Guide T4044)	22900	+ ud			47
Clergy residence deduction (complete Form T1223)	23100	+ not filled			48
Other deductions (specify): ud	23200	+ not filled			49
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)	23210	+ not filled			50
Add lines 33 to 50.	23300	= 20.00	▶	– not filled	51
Line 32 minus line 51 (if negative, enter "0") **Net income before adjustments**	23400	= not filled			52

Social benefits repayment (including old age security benefits repayment, employment insurance benefits repayment, and Canada recovery benefit repayment):

See the repayment chart on the back of your T4E slip if you entered an amount on line 11900 and the amount on line 23400 is **more than $70,375**.

Use your Federal Worksheet if you entered an amount on line 11300 or line 14600 and the amount on line 23400 is **more than $79,845**, or if you have an amount in box 202 of your T4A slip and the amount on line 23400 is **more than $38,000**.

Otherwise, enter "0" on line 23500.

	23500	– not filled		•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	= not filled		54

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Step 4 – Taxable income

Enter the amount from line 54 of the previous page.					55	55
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400		ud	56		
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+	ud	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	+	0.00	58		
Limited partnership losses of other years	25100	+	test 2	59		
Non-capital losses of other years	25200	+	not filled	60		
Net capital losses of other years	25300	+	not filled	61		
Capital gains deduction (complete Form T657)	25400	+	not filled	62		
Northern residents deductions (complete Form T2222)	25500	+	not filled	63		
Additional deductions (specify): not filled	25600	+	not filled	64		
Add lines 56 to 64.	25700	=	0.00	▶	– not filled	65
Line 55 minus line 65 (if negative, enter "0")		**Taxable income**	26000	=	1	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 $49,020 or less	Line 26000 is more than $49,020 but not more than $98,040	Line 26000 is more than $98,040 but not more than $151,978	Line 26000 is more than $151,978 but not more than $216,511	Line 26000 is more than $216,511	
Amount from line 26000	1	52321.00	152	2	2	67
Line 67 minus line 68 (**cannot** be negative)	– 2	– 49020.00	– 162	– 2	– 2	68
	= 3	= 3301.00	= 172	= 2	= 2	69
Line 69 multiplied by the percentage from line 70	× 4	× 20.5%	× 182	× 2	× 2	70
	= 5	= 676.70	= 2	= 2	= not filled	71
Line 71 plus line 72	+ 6	+ 7353.00	+ 2	+ 2	+ not filled	72
Federal tax on taxable income	= 7	= 8029.70	= 2	= 2	= last col5	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 **$151,978 or less**, enter $13,808. If the amount on line 23600 is **$216,511 or more**, enter $12,421. Otherwise, use the Federal Worksheet to calculate the amount to enter.	**(maximum $13,808)**	30000		part b	74
Age amount (if you were born in 1956 or earlier) (use Federal Worksheet)	**(maximum $7,713)**	30100	+	not filled	75
Spouse or common-law partner amount (complete Schedule 5)		30300	+	not filled	76
Amount for an eligible dependant (complete Schedule 5)		30400	+	not filled	77
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+	not filled	78
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+	not filled	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 not fillec × $2,295	=	30500	+	not filled	80
Add lines 74 to 80.			=	not filled	81

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

Enter the amount from line 81 of the previous page.					24	82
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):						
through employment income	30800		16	•		83
on self-employment income and other earnings	31000	+	not filled	•		84
Employment insurance premiums: through employment (boxes 18 and 55 of all T4 slips) **(maximum $889.54)**	31200	+	18	•		85
on self-employment and other eligible earnings (complete Schedule 13)	31217	+	not filled	•		86
Volunteer firefighters' amount	31220	+	ud			87
Search and rescue volunteers' amount	31240	+	ud			88
Canada employment amount: Enter **whichever is less**: $1,257 **or** line 1 plus line 2.	31260	+	not filled			89
Home buyers' amount **(maximum $5,000)**	31270	+	not filled			90
Home accessibility expenses (use Federal Worksheet) **(maximum $10,000)**	31285	+	not filled			91
Adoption expenses	31300	+	not filled			92
Digital news subscription expenses (see line 31350 of the guide) **(maximum $500)**	31350	+	not filled			93
Add lines 83 to 93.		=	not filled	▶	+ not filled	94
Pension income amount (use Federal Worksheet) **(maximum $2,000)**			31400		+ not filled	95
Add lines 82, 94, and 95.					= not filled	96
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; **if not**, claim $8,662)			31600		+ not filled	97
Disability amount transferred from a dependant (use Federal Worksheet)			31800		+ not filled	98
Add lines 96 to 98.					= not filled	99
Interest paid on your student loans (see Guide P105)			31900		+ not filled	100
Your tuition, education, and textbook amounts (complete Schedule 11)			32300		+ not filled	101
Tuition amount transferred from a child or grandchild			32400		+ not filled	102
Amounts transferred from your spouse or common-law partner (complete Schedule 2)			32600		+ not filled	103
Add lines 99 to 103.					= not filled	104
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2004 or later	33099		not filled			105
Amount from line 23600 not filled × 3% = not filled						106
Enter **whichever is less:** $2,421 or the amount from line 106.		–	not filled			107
Line 105 minus line 107 (if negative, enter "0")		=	not filled			108
Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199	+	not filled			109
Line 108 plus line 109	33200	=	not filled	▶	+ not filled	110
Line 104 plus line 110			33500		= not filled	111
Federal non-refundable tax credit rate					× not filled	112
Line 111 multiplied by the percentage from line 112			33800		= not filled	113
Donations and gifts (complete Schedule 9)			34900		+ not filled	114
Line 113 plus line 114 **Total federal non-refundable tax credits**			35000		= not filled	115

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Part C – Net federal tax

Enter the amount from line 73.					not filled	116
Federal tax on split income (complete Form T1206)			40424	+	not filled	•117
Line 116 plus line 117			40400	=	not filled	118
Amount from line 35000		not filled	119			
Federal dividend tax credit (use Federal Worksheet)	40425	+ not filled	•120			
Minimum tax carryover (complete Form T691)	40427	+ not filled	•121			
Add lines 119 to 121.		= not filled	▶	–	not filled	122
Line 118 minus line 122 (if negative, enter "0")		**Basic federal tax**	42900	=	not filled	123
Federal surtax on income earned outside Canada (complete Form T2203)				+	not filled	124
Line 123 plus line 124				=	not filled	125
Federal foreign tax credit (complete Form T2209)			40500	–	not filled	126
Line 125 minus line 126				=	not filled	127
Recapture of investment tax credit (complete Form T2038(IND))				+	not filled	128
Line 127 plus line 128				=	not filled	129
Federal logging tax credit (see guide)				–	not filled	130
Line 129 minus line 130 (if negative, enter "0")		**Federal tax**	40600	=	not filled	•131

Federal political contribution tax credit (use Federal Worksheet)

Total federal political contributions (**attach** receipts) 40900 not filled **(maximum $650)** 41000 not filled •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 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					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	+		•144
Add lines 140 to 144.	**Total payable**	43500	=		•145

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Step 6 – Refund or balance owing (continued)

Enter the amount from line 145 of the previous page.				146
Total income tax deducted (amounts from all Canadian slips)	43700		• 147	
Refundable Quebec abatement (see line 44000 of the guide)	44000 +		• 148	
CPP or QPP overpayment (see line 30800 of the guide)	44800 +		• 149	
Employment insurance overpayment (see line 45000 of the guide)	45000 +		• 150	
Refundable medical expense supplement (use Federal Worksheet)	45200 +		• 151	
Canada workers benefit (CWB) (complete Schedule 6)	45300 +		• 152	
Canada training credit (CTC) (complete Schedule 11)	45350 +		• 153	
Refund of investment tax credit (complete Form T2038(IND))	45400 +		• 154	
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600 +		• 155	
Employee and partner GST/HST rebate (complete Form GST370)	45700 +	not filled	• 156	
Eligible educator school supply tax credit Supplies expenses **(maximum $1,000)** 46800 not filled × 25% =	46900 +	16	• 157	
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555 +	not filled	• 158	
Other refundable credits (specify): not filled	47556 +	not filled	• 158a	
Tax **paid** by instalments	47600 +	not filled	• 159	
Provincial or territorial credits (complete Form 479, if it applies)	47900 +	not filled	• 160	
Add lines 147 to 160. **Total credits**	48200 =	not filled	▶	– not filled 161
Line 146 minus line 161 If the amount is negative, enter it on **line 48400** below. If the amount is positive, enter it on **line 48500** below. **Refund** or **balance owing**				= not filled 162

Generally, the CRA does not charge or refund a difference of $2 or less.

Refund 48400 not filled •

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

Balance owing 48500 not filled •

Your balance owing is due **no later than April 30, 2022**. For more information on how to make your payment, go to **canada.ca/payments**.

Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2021 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 48400 above		not filled	1
Your donation to the Ontario opportunities fund	46500 –	not filled	• 2
Net refund (line 1 minus line 2)	46600 =	not filled	• 3

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

Sign here

It is a serious offence to make a false return.

Telephone number: not filled

Date: not filled

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

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

EFILE number (if applicable): 48900 X

Name of tax professional: Y

Telephone number: Z

Personal information (including the SIN) is collected for the purposes of the administration or enforcement of 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 interest payable, penalties, or 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 Info Source at **canada.ca/cra-info-source**.

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