



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

BC 7

Identification

First name

Zachary

Last name

Carlson

Mailing address

Unit 704-13380 108 Avenue

PO Box

RR

City

SURREY

Prov./Terr.

BC

Postal code

V 3 T 0 E 7

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)

6 5 6 7 2 9 8 9 4

Date of birth
(Year Month Day)

1 9 8 9 0 7 1 9

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:

British Columbia

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

Province or territory where your business had a permanent
establishment if you were self-employed in 2022:

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

(Month Day)

If you **ceased** to be a resident
of Canada in 2022 for income
tax purposes, enter your
date of departure:

(Month Day)

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

Their first name

Their SIN

Tick this box if they were self-employed in 2022.

1 ☐

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

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

Amount of UCCB repayment from line 21300 of their return

Do not use this area.

Do not use
this area.

17200

17100

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

For more information, see "Residency information for tax administration agreements" in Step 1 of the guide.

Did you reside on **Nisga'a Lands** on December 31, 2022?

1 ☐ Yes 2 ☒ No

If **yes**, are you a citizen of the **Nisga'a Nation**?

1 ☐ Yes 2 ☐ No

Did you reside on **Tsawwassen Lands** on December 31, 2022?

1 ☐ Yes 2 ☒ No

If **yes**, are you a member of the **Tsawwassen First Nation**?

1 ☐ Yes 2 ☐ No

**Elections Canada**

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

A) Do you have Canadian citizenship?

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

1 ☒ Yes 2 ☐ No

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

1 ☒ Yes 2 ☐ No

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

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

Indian Act – Exempt income

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

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

1 ☐

If you ticked the box above, complete Form T90, Income Exempt from Tax under the Indian Act, so that the CRA can calculate your Canada workers benefit for the 2022 tax year, if applicable, and your family's provincial or territorial benefits. The information you provide on Form T90 will also be used to calculate your Canada training credit limit for the 2023 tax year.

Foreign property

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

26600 1 ☐ Yes 2 ☒ No

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

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

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)	10100	59,019	91	1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)	10105			
Commissions included on line 10100 (box 42 of all T4 slips)	10120			
Wage-loss replacement contributions (see line 10100 of the guide)	10130			
Other employment income (see line 10400 of the guide)	10400	+		2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)	11300	+		3
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400	+		4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410			
Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return)	11500	+		5
Elected split-pension amount (complete Form T1032)	11600	+		6
Universal child care benefit (UCCB) (see the RC62 slip)	11700	+		7
UCCB amount designated to a dependant	11701			
Employment insurance (EI) and other benefits (box 14 of the T4E slip)	11900	+		8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	11905			
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):				
Amount of dividends (eligible and other than eligible)	12000	+		9
Amount of dividends (other than eligible)	12010			
Interest and other investment income (use Federal Worksheet)	12100	+		10
Net partnership income (limited or non-active partners only)	12200	+		11
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)	12500	+		12
Rental income (see Guide T4036) Gross 12599	Net 12600	+		13
Taxable capital gains (complete Schedule 3)	12700	+		14
Support payments received (see Guide P102) Total 12799	Taxable amount 12800	+		15
Registered retirement savings plan (RRSP) income (from all T4RSP slips)	12900	+		16
Other income (specify):	13000	+		17
Taxable scholarships, fellowships, bursaries, and artists' project grants	13010	+		18
Add lines 1 to 18.		=	59,019	91 19
Self-employment income (see Guide T4002):				
Business income Gross 13499	Net 13500			20
Professional income Gross 13699	Net 13700	+		21
Commission income Gross 13899	Net 13900	+		22
Farming income Gross 14099	Net 14100	+		23
Fishing income Gross 14299	Net 14300	+		24
Add lines 20 to 24.	Net self-employment income	=		25
Line 19 plus line 25		=	59,019	91 26
Workers' compensation benefits (box 10 of the T5007 slip)	14400			27
Social assistance payments	14500	+		28
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+		29
Add lines 27 to 29 (see line 25000 in Step 4).	14700	=		30
Line 26 plus line 30	Total income 15000	=	59,019	91 31

Step 3 – Net income

Enter the amount from line 31 of the previous page.

59,019 | 91 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 + •44

Deduction for CPP or QPP enhanced contributions on employment income

(complete Schedule 8 or Form RC381, whichever applies) (maximum \$460.50) 22215 + 416 40 •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 = 416 40 ► — 416 40 51

Line 32 minus line 51 (if negative, enter "0") **Net income before adjustments** 23400 = 58,603 51 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 = 58,603 51 54

Step 4 – Taxable income

Enter the amount from line 54 of the previous page.

[illegible]

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		58,603	51		67
Line 67 minus line 68 (cannot be negative)	— 0,00	— 50,197	00	— 100,392	00
	=	= 8,406	51	=	= 69
Line 69 multiplied by the percentage from line 70	x 15%	x 20.5%	x 26%	x 29%	x 33%
	=	= 1,723	33	=	= 71
Line 71 plus line 72	+ 0,00	+ 7,529	55	+ 17,819	53
Federal tax on taxable income	=	= 9,252	88	=	= 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 14.398 00 74

Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	(maximum \$7,898)	30100	+	75
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Spouse or common-law partner amount (complete Schedule 5)	30300	+	76
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Amount for an eligible dependant (complete Schedule 5)	30400 +	77
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Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)	30425 +	78
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Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450	+	79
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Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)					
Number of children you are claiming this amount for	30499	×	\$ 2,350	=	30500 + 80

Add lines 74 to 80.	=	14,398	00	81
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Part B – Federal non-refundable tax credits (continued)

Enter the amount from line 81 of the previous page.

14,398 | 00 | 82

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

through employment income 30800 2,748 24 •83

on self-employment income and other earnings 31000 + •84

Employment insurance premiums:

through employment (boxes 18 and 55 of all T4 slips) (maximum \$952.74) 31200 + 932 47 •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.

= 4,967 71 + 4,967 71 94

Pension income amount (use Federal Worksheet)

(maximum \$2,000) 31400 + 95

Add lines 82, 94, and 95.

= 19,365 71 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.

= 19,365 71 99

Interest paid on your student loans (see Guide P105)

31900 + 100

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

32300 + 3,657 39 101

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.

= 23,023 10 104

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

33099 105

Amount from line 23600

58,603 51 × 3% = 1,758 11 106

Enter **whichever is less**: \$2,479 or the amount from line 106.

– 1,758 11 107

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 = + 110

Line 104 plus line 110

33500 = 23,023 10 111

Federal non-refundable tax credit rate

× 15% 112

Line 111 multiplied by the percentage from line 112

33800 = 3,453 46 113

Donations and gifts (complete Schedule 9)

34900 + 114

Line 113 plus line 114

Total federal non-refundable tax credits 35000 = 3,453 46 115

Part C – Net federal tax

Enter the amount from line 73.

Enter the amount from line 73.				9,252	88	116
Federal tax on split income (TOSI) (complete Form T1206)	40424	+				•117
Line 116 plus line 117	40400	=	9,252	88		118
Amount from line 35000	3,453	46	119			
Federal dividend tax credit (use Federal Worksheet)	40425	+				•120
Minimum tax carryover (complete Form T691)	40427	+				•121
Add lines 119 to 121.		=	3,453	46	▶	— 3,453 46 122
Line 118 minus line 122 (if negative, enter "0")	Basic federal tax	42900	=	5,799	42	123
Federal surtax on income earned outside Canada (complete Form T2203)			+			124
Line 123 plus line 124			=	5,799	42	125
Federal foreign tax credit (complete Form T2209)	40500	—				126
Line 125 minus line 126			=	5,799	42	127
Recapture of investment tax credit (complete Form T2038(IND))			+			128
Line 127 plus line 128			=	5,799	42	129
Federal logging tax credit (see guide)			—			130
Line 129 minus line 130 (if negative, enter "0")	Federal tax	40600	=	5,799	42	•131
Federal political contribution tax credit (use Federal Worksheet)						
Total federal political contributions (attach receipts) 40900	(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	=	5,799	42		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	=	5,799	42	139

Step 6 – Refund or balance owing

Amount from line 42000			5,799	42	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	+	2,432	23	144
Add lines 140 to 144.	Total payable	=	8,231	65	145

8,231 | 65 146

T1-2022

Canada Pension Plan Contributions and Overpayment

Schedule 8**Protected B** when completed

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way as the federal plan. The enhancements are funded by additional enhanced contributions that began in January 2019.

The contributions consist of a base amount and an enhanced amount. As an employee, your employer will have already deducted the contributions from your salary and wages. As a self-employed individual, you will calculate your required contributions (if any) on this schedule including the base and the enhanced amounts.

For more information, see lines 22200, 22215, 30800, and 31000 of the Federal Income Tax and Benefit Guide.

Is this form for you?

Complete this schedule to calculate your required CPP contributions or overpayment for 2022 if you were a resident of a province or territory **other than Quebec** on December 31, 2022, and you have **no** earned income from the province of Quebec. **Attach** a copy of this schedule to your paper return.

Do **not** complete this schedule if **any** of your T4 slips show QPP contributions. **Instead**, complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.

Which parts of this schedule do you need to complete?

Part 1 – Complete this part if you are electing to **stop** contributing to the CPP or you are **revoking** a prior election.

Part 2 – Complete this part to determine the number of months for the CPP contributions calculation.

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. (You must first complete Part 3.)

Part 1 – Election to stop contributing to the CPP or revocation of a prior election

You were considered a CPP working beneficiary and were required to make CPP contributions in 2022 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment income or self-employment income or both

However, if you were **at least 65 years of age but under 70 years of age**, you can elect to stop paying CPP contributions.

Employment income

If you had employment income for 2022 and you elected in 2022 to stop paying CPP contributions or revoked in 2022 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election, to the Canada Revenue Agency (CRA) and your employer(s).

Self-employment income only

If you had **only** self-employment income for 2022 and are electing in 2022 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2022 you are choosing to start this election on line 50372 on the next page. The date **cannot** be earlier than the month you turn 65 years of age and are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter "06" on line 50372.

If, in 2022, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2022 you are choosing to revoke this election on line 50374 on the next page. Your election remains valid until you revoke it or turn 70 years of age. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will need to complete Form CPT30 in that year for your election to remain valid.

Part 1 – Election to stop contributing to the CPP or revocation of a prior election (continued)**Employment and self-employment income**

If you had **both** employment income and self-employment income in 2022 and you wanted to elect to **stop** paying CPP contributions in 2022 or **revoke** in 2022 an election made in a previous year, you should have completed Form CPT30 in 2022. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2022, but your intent was to elect in 2022 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop contributing on line 50372.

If you want to revoke in 2022 an election made in a previous year, enter the month you want to resume contributing on line 50374.

If you did **not** complete and send Form CPT30 for 2022 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2022 on this schedule.

Election or revocation

If you had self-employment income in 2022, an election or revocation that begins in 2022 must be filed **on or before June 15, 2024**, to be valid.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month entered on line 50372. Month
50372 |

I want to **revoke** an election made in a previous year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month entered on line 50374. Month
50374 |

Part 2 – Determine the number of months for the CPP contributions calculation

Enter "12" on line A below **unless** any of the following conditions apply:

- You turned 18 years of age in 2022. Enter the number of months in the year after the month you turned 18 on line A.
- You were receiving a CPP or QPP disability pension for all of 2022. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2022, enter the number of months you were not receiving a disability pension on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2022. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2022 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and elected to stop paying CPP contributions in a previous year and you have **not** revoked that election. Enter "0" on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in a previous year and you revoked that election in 2022. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2022 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374.
- You turned 70 years of age in 2022 and you did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A.
- You were 70 years of age or older for all of 2022. Enter "0" on line A.
- The individual died in 2022. Enter the number of months in the year, up to and including the month the individual died, on line A.

Enter the number of months that **CPP** applies in 2022. 12 A

Enter the number of months during which **CPP** applies to self-employment earnings in 2022 12

Use the number of months from line A of Part 2 to determine your prorated **maximum CPP pensionable earnings** and **maximum basic CPP exemption** on the table below.

Monthly proration table for 2022

Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption (1)	Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption (1)
1	\$5,408.33	\$291.67	7	\$37,858.33	\$2,041.67
2	\$10,816.67	\$583.33	8	\$43,266.67	\$2,333.33
3	\$16,225.00	\$875.00	9	\$48,675.00	\$2,625.00
4	\$21,633.33	\$1,166.67	10	\$54,083.33	\$2,916.67
5	\$27,041.67	\$1,458.33	11	\$59,491.67	\$3,208.33
6	\$32,450.00	\$1,750.00	12	\$64,900.00	\$3,500.00

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your **maximum CPP pensionable earnings** from the monthly proration table above using the number of months from line A of Part 2. (maximum \$64,900) 64,900 00 **1**

Total CPP pensionable earnings:
Enter the total from box 26 of all of your T4 slips (maximum \$64,900 per slip) (if box 26 is blank, enter the amount from box 14). **50339** 59,019 91 **2**

Enter **whichever is less:** amount from line 1 or line 2. 59,019 91 **3**

Enter your **maximum basic CPP exemption** from the monthly proration table above using the number of months from line A of Part 2. (maximum \$3,500) — 3,500 00 **4**

Earnings subject to CPP contributions: line 3 minus line 4 (if negative, enter "0") (maximum \$61,400) = 55,519 91 **5**

Actual total contributions on CPP pensionable earnings:
Enter the total CPP contributions deducted from box 16 of all of your T4 slips. **50340** 3,181 31 **•6**

Actual base contributions on CPP pensionable earnings:
Amount from line 6 3,181 31 × 86.8421% = — 2,762 72 **7**

Actual enhanced contributions on CPP pensionable earnings: line 6 minus line 7 = 418 59 **8**

Required base contributions on CPP pensionable earnings:
Amount from line 5 55,519 91 × 4.95% = (maximum \$3,039.30) 2,748 24 **9**

Required enhanced contributions on CPP pensionable earnings:
Amount from line 5 55,519 91 × 0.75% = (maximum \$460.50) + 416 40 **10**

Total required contributions on CPP pensionable earnings: line 9 plus line 10 = 3,164 64 **11**

Enter the amount from line 6. 3,181 31 **12**

Enter the amount from line 11. — 3,164 64 **13**

Line 12 minus line 13 (if negative, enter "0") (2) = 16 67 **14**

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 5. If your earnings subject to contributions are from **employment only**, claim the deduction and tax credit as follows:

- Enter on **line 30800** of your return (in dollars and cents) **whichever is less:** amount from line 7 or line 9. Also enter this amount on **line 58240** of your provincial or territorial Form 428 (in dollars and cents), if applicable
- Enter on **line 22215** of your return (in dollars and cents) **whichever is less:** amount from line 8 or line 10
- Enter on **line 44800** of your return (in dollars and cents) the amount from line 14 if it is positive

If you are completing Part 5, and you calculate that your self-employment income and other earnings subject to contributions (line 22 of Part 5) are "0", report your CPP contributions as noted above.

(1) If you started receiving CPP retirement benefits in 2022, your basic exemption may be prorated by the CRA.

(2) If this amount is negative, you may be able to make additional CPP contributions. See Form CPT20, Election to Pay Canada Pension Plan Contributions.

Part 4 – CPP contributions on self-employment income and other earnings only (no employment income)

Pensionable net self-employment earnings ⁽³⁾ (amount from line 12200 of your return plus line 25 of your return)				1
Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373	+		2
CPP pensionable earnings: Line 1 plus line 2 (if negative, enter "0")	(maximum \$64,900) ⁽³⁾	=		3
Basic exemption	(maximum \$3,500) ⁽³⁾	-		4
Line 3 minus line 4 (if negative, enter "0")	(maximum \$61,400)	=		5
CPP contribution rate		x	11.4%	6
CPP contributions payable on self-employment and other earnings: Line 5 multiplied by the percentage from line 6 Enter this amount (in dollars and cents) on line 42100 of your return.		=		7
Deduction and tax credit for CPP contributions on self-employment income and other earnings				
Required base contributions on CPP pensionable earnings: Amount from line 7		x	86.8421%	=
Required enhanced contributions on CPP pensionable earnings: Line 7 minus line 8		=		9
Tax credit for base CPP contributions on self-employment income and other earnings: Enter the result of the following calculation (in dollars and cents) on line 31000 of your return: Amount from line 8		x	50%	=
Deduction for CPP contributions on self-employment income and other earnings: Line 9 plus line 10 Enter this amount (in dollars and cents) on line 22200 of your return.		+		10
		=		11

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income

Pensionable net self-employment earnings ⁽⁴⁾ (amount from line 12200 of your return plus line 25 of your return)				1
Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373	+		2
Employment earnings shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50399	+		3
Add lines 1 to 3.		=		4
Enter the amount from line 6 of Part 3.				5
Enter the amount from line 14 of Part 3 if it is positive (if not , enter "0").		-		6
Line 5 minus line 6 (if negative, enter "0")		=		7
Amount from line 7		x	17.54386	=
				8

(3) Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered on line A of Part 2. See the monthly proration table on page 3 to find the amount that corresponds to the number of months entered on line A of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2022.

(4) Self-employment earnings should be prorated according to the number of months entered on line A of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2022.

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income (continued)

CPP pensionable earnings:

Enter the amount from line 1 of Part 3. (maximum \$64,900) 9

Basic exemption:

Enter the amount from line 4 of Part 3. (maximum \$3,500) 10

Line 9 minus line 10 (if negative, enter "0") (maximum \$61,400) 11

Enter the amount from line 8 of Part 5. 12

Line 11 minus line 12 (if negative, enter "0") 13

Enter **whichever is less**: amount from line 4 of Part 5 or line 13 above. 14

Amount from line 4 of Part 3 15

Amount from line 2 of Part 3 16

Line 15 minus line 16
(if negative, enter "0" on lines 17 and 21, and continue at line 22) 17

Amount from line 4 of Part 5 18

Amount from line 11 above 19

Line 18 minus line 19 (if negative, enter "0") 20

Line 17 minus line 20 (if negative, enter "0") 21

Earnings subject to contributions: line 14 minus line 21 (if the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income; if the result is positive, continue at line 23) 22

Amount from line 22 $\times 11.4\%$ = 23

Amount from line 14 of Part 3 (if positive) $\times 2$ = 24

Line 23 minus line 24 (if negative, show in brackets) 25

If the amount from line 25 is negative, enter it as a positive amount. 26

Deductions and tax credits for CPP contributions

Tax credit for base CPP contributions through employment income:

Enter the amount from line 7 of Part 3. 27

Enter the amount from line 9 of Part 3. 28

Line 27 minus line 28 (if negative, enter "0") 29

Enter **whichever is less**: amount from line 27 or line 28.

Enter this amount on **line 30800** of your return (in dollars and cents). 30

Deduction for CPP enhanced contributions on employment income:

Enter the amount from line 8 of Part 3. 31

Enter the amount from line 10 of Part 3. 32

Line 31 minus line 32 (if negative, enter "0") 33

Enter **whichever is less**: amount from line 31 or line 32.

Enter this amount on **line 22215** of your return (in dollars and cents). 34

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income (continued)

If the amount from line 25 of the previous page is:

- **negative**, complete Part 5a below
- **positive**, complete Part 5b below
- "0", enter the amount from line 29 of the previous page on **line 31000** of your return (in dollars and cents) **and** enter the amount from line 33 of the previous page on **line 22200** of your return (in dollars and cents)

Part 5a – Amount from line 25 is negative

CPP overpayment:

Enter the result of the following calculation (in dollars and cents) on **line 44800** of your return:

Amount from line 26 of the previous page	×	50%	=		35
Amount from line 35	×	86.8421%	=	—	36
Line 35 minus line 36				=	37

Enter the amount from line 29 of the previous page.

38

Enter the amount from line 36.

39

Tax credit for base CPP contributions on self-employment income and other earnings:

Line 38 minus line 39

Enter this amount (in dollars and cents) on **line 31000** of your return.

40

Enter the amount from line 33 of the previous page.

41

Enter the amount from line 37.

42

Deduction for CPP contributions on self-employment income and other earnings:

Line 41 minus line 42

Enter this amount (in dollars and cents) on **line 22200** of your return.

43

Part 5b – Amount from line 25 is positive

CPP contributions payable on self-employment income and other earnings:

Enter the amount from line 25 of the previous page.

Enter this amount (in dollars and cents) on **line 42100** of your return.

44

Amount from line 44

×

86.8421%

=

45

Line 44 minus line 45

46

Amount from line 45

×

50%

=

47

Line 46 plus line 47

48

Enter the amount from line 29 of the previous page.

49

Enter the amount from line 47.

50

Tax credit for base CPP contributions on self-employment income and other earnings:

Line 49 plus line 50

Enter this amount (in dollars and cents) on **line 31000** of your return.

51

Enter the amount from line 33 of the previous page.

52

Enter the amount from line 48.

53

Deduction for CPP contributions on self-employment income and other earnings:

Line 52 plus line 53

Enter this amount (in dollars and cents) on **line 22200** of your return.

54

See the privacy notice on your return.

T1-2022

Federal Tuition, Education, and Textbook Amounts and Canada Training Credit

Schedule 11**Protected B**
when completed**Only the student completes this schedule.**

Complete this schedule to calculate your federal tuition, education, and textbook amounts and Canada training credit, your current-year unused tuition amount available to transfer to a designated individual, and your unused federal amount available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the federal amount you are transferring.

Complete the provincial or territorial schedule (S11) to calculate your provincial or territorial amounts.

Attach a copy of this schedule to your paper return.

For more information, see Guide P105, Students and Income Tax.

Unused federal tuition, education, and textbook amounts from your 2021 notice of assessment or reassessment		1
Eligible tuition fees paid to Canadian educational institutions for 2022 (1)	32000	3,907 39 2
<p>If you are claiming the Canada training credit, continue on line 3. If not, enter the amount from line 2 on line 7, and continue on line 8.</p>		
Amount from line 2	3,907 39 × 50% =	1,953 70 3
Your Canada training credit limit from your latest notice of assessment or reassessment		250 00 4
Enter whichever is less: amount from line 3 or line 4.		250 00 5
Enter the Canada training credit you are claiming (cannot be more than line 5). Enter this amount on line 45350 of your return.	Canada training credit for 2022	— 250 00 6
Available Canadian tuition amount for 2022: Line 2 minus line 6	=	3,657 39 7
Eligible tuition fees paid to foreign educational institutions for 2022	32001 +	8
Line 7 plus line 8	=	3,657 39 9
Total available tuition, education, and textbook amounts for 2022: Line 1 plus line 9		+ 3,657 39 10
<p>Enter the amount from line 26000 of your return on line 11 if it is \$50,197 or less. If it is more than \$50,197, enter the result of the following calculation:</p>		
amount from line 73 of your return	9,252 88 ÷ 15% =	61,685 87 11
Enter the amount from line 99 of your return.	—	19,365 71 12
Line 11 minus line 12 (if negative, enter "0")	=	42,320 16 13
Unused tuition, education, and textbook amounts claimed for 2022: Enter whichever is less: amount from line 1 or line 13.	—	14
Line 13 minus line 14	=	42,320 16 15
2022 tuition amount: Enter whichever is less: amount from line 9 or line 15.		+ 3,657 39 16
Line 14 plus line 16	=	3,657 39 17
Your tuition, education, and textbook amounts claimed for 2022		

(1) The fees you paid to attend each institution must be **more than \$100** to be eligible.

2022 Enrolment information

The Canada Revenue Agency needs the following information to administer federal programs such as the Canada workers benefit, scholarship exemption, lifelong learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit in 2022, or you had a mental or physical impairment in 2022 and a medical practitioner has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

32005 ☐

Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202, and column **B** of your forms TL11A and TL11C.

(maximum 12) **32010**

Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202, and column **C** of your forms TL11A and TL11C.

(maximum 12) **32020** **Transfer or carryforward of unused amount**

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your unused tuition amount available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

Note: If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425, or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 10 of the previous page		3,657	39	18
Amount from line 17 of the previous page		—	3,657	39 19
Line 18 minus line 19	Total unused amount	=		20

If you are transferring an amount to a designated individual, continue on line 21.

If not, enter the amount from line 20 on line 25.

Amount from line 9 of the previous page	(maximum \$5,000)	3,657	39	21
Amount from line 16 of the previous page		—	3,657	39 22
Line 21 minus line 22 (if negative, enter "0")	Unused tuition amount available to transfer	=		23

Enter the federal amount you are transferring as specified on your tuition forms (cannot be more than line 23).	Federal tuition amount transferred	32700	—	24
Line 20 minus line 24	Unused federal amount available to carry forward to a future year	=		25

See the privacy notice on your return.



British Columbia Tax

**Form BC428
2022**
Protected B when completed

Part A – British Columbia tax on taxable income

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

58,603 | 51 | 1

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

	Line 1 is \$43,070 or less	Line 1 is more than \$43,070 but not more than \$86,141	Line 1 is more than \$86,141 but not more than \$98,901	Line 1 is more than \$98,901 but not more than \$120,094	
Amount from line 1		58,603 51			2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 43,070 00	– 86,141 00	– 98,901 00	3
	=	= 15,533 51	=	=	4
Line 4 multiplied by the percentage from line 5	× 5.06%	× 7.7%	× 10.5%	× 12.29%	5
	=	= 1,196 08	=	=	6
Line 6 plus line 7	+ 0 00	+ 2,179 34	+ 5,495 81	+ 6,835 61	7
British Columbia tax on taxable income	=	= 3,375 42	=	=	8

If you completed lines 2 to 8 for a column above, enter the amount from line 8 on line 61 and continue on line 16.

	Line 1 is more than \$120,094 but not more than \$162,832	Line 1 is more than \$162,832 but not more than \$227,091	Line 1 is more than \$227,091	
Amount from line 1				9
Line 9 minus line 10 (cannot be negative)	– 120,094 00	– 162,832 00	– 227,091 00	10
	=	=	=	11
Line 11 multiplied by the percentage from line 12	× 14.7 %	× 16.8 %	× 20.5 %	12
	=	=	=	13
Line 13 plus line 14	+ 9,440 23	+ 15,722 71	+ 26,518 23	14
British Columbia tax on taxable income	=	=	=	15

If you completed lines 9 to 15 for a column above, enter the amount from line 15 on line 61 and continue on line 16.

Part B – British Columbia non-refundable tax credits

	Internal use	56090		
Basic personal amount	Claim \$11,302	58040	11,302 00	16
Age amount (if you were born in 1957 or earlier) (use Worksheet BC428)	(maximum \$5,069)	58080	+	17
Spouse or common-law partner amount:				
Base amount	10,646 00	18		
Your spouse's or common-law partner's net income from line 23600 of their return	–	19		
Line 18 minus line 19 (if negative, enter "0")	(maximum \$9,678)	58120	=	20
Amount for an eligible dependant:				
Base amount	10,646 00	21		
Your eligible dependant's net income from line 23600 of their return	–	22		
Line 21 minus line 22 (if negative, enter "0")	(maximum \$9,678)	58160	=	23
British Columbia caregiver amount (use Worksheet BC428)		58175	+	24
Add lines 16, 17, 20, 23, and 24.			= 11,302 00	25

Part B – British Columbia non-refundable tax credits (continued)

Amount from line 25 of the previous page				11,302	00	26
CPP or QPP contributions:						
Amount from line 30800 of your return	58240	2,748	24	•27		
Amount from line 31000 of your return	58280	+		•28		
Employment insurance premiums:						
Amount from line 31200 of your return	58300	+	932	47	•29	
Amount from line 31217 of your return	58305	+		•30		
Volunteer firefighters' amount	58315	+		31		
Search and rescue volunteers' amount	58316	+		32		
Add lines 27 to 32.	=	3,680	71	▶	+	3,680 71 33
Adoption expenses	58330	+		34		
Add lines 26, 33, and 34.	=	14,982	71	35		
Pension income amount	(maximum \$1,000)	58360	+	36		
Line 35 plus line 36	=	14,982	71	37		
Disability amount for self (claim \$8,477 or, if you were under 18 years of age, use Worksheet BC428)	58440	+		38		
Disability amount transferred from a dependant (use Worksheet BC428)	58480	+		39		
Add lines 37 to 39.	=	14,982	71	40		
Interest paid on your student loans (amount from line 31900 of your return)	58520	+		41		
Your tuition and education amounts (attach Schedule BC(S11))	58560	+	3,657	39		42
Tuition amounts transferred from a child or grandchild	58600	+		43		
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))	58640	+		44		
Add lines 40 to 44.	=	18,640	10	45		
Medical expenses:						
Amount from line 33099 of your return	58689			46		
Amount from line 23600 of your return	58,603	51	47			
Applicable rate	x	3%	48			
Line 47 multiplied by the percentage from line 48	=	1,758	11	49		
Enter whichever is less : \$2,350 or the amount from line 49.	–	1,758	11	50		
Line 46 minus line 50 (if negative, enter "0")	=		51			
Allowable amount of medical expenses for other dependants (use Worksheet BC428)	58729	+		52		
Line 51 plus line 52	58769	=		▶	+	
Line 45 plus line 53	58800	=	18,640	10	54	
British Columbia non-refundable tax credit rate	x	5.06%	55			
Line 54 multiplied by the percentage from line 55	58840	=	943	19	56	
Donations and gifts (use Worksheet BC428)	58969	+		57		
Line 56 plus line 57	=	943	19	58		
Farmers' food donation tax credit:						
Amount of qualifying gifts also claimed on line 57	x	25%	=	58980	+	59
Line 58 plus line 59						
Enter this amount on line 64.	British Columbia non-refundable tax credits	61500	=	943	19	60

Part C – British Columbia tax

British Columbia tax on taxable income from line 8 or 15			3,375	42	61
British Columbia tax on split income (complete Form T1206)	61510	+			•62
Line 61 plus line 62		=	3,375	42	63
British Columbia non-refundable tax credits from line 60			943	19	64
British Columbia dividend tax credit (use Worksheet BC428)	61520	+			•65
British Columbia minimum tax carryover:					
Amount from line 40427 of your return		x 33.7% =	61540	+	•66
Add lines 64 to 66.		=	943	19	▶ 67
Line 63 minus line 67 (if negative, enter "0")				2,432	23 68
British Columbia additional tax for minimum tax purposes:					
Amount from line 118 of Form T691		x 33.7% =	+		69
Line 68 plus line 69		=	2,432	23	70
Provincial foreign tax credit (complete Form T2036)					71
Line 70 minus line 71 (if negative, enter "0")				2,432	23 72

British Columbia tax reduction

If your net income from line 23600 of your return is **\$35,659 or more**, enter "0" on line 79 and continue on line 80. If it is **less than \$35,659**, complete the following calculation:

Basic reduction	Claim \$491		491	00	73
Enter your net income from line 23600 of your return.			58,603	51	74
Base amount	–		21,867	00	75
Line 74 minus line 75 (if negative, enter "0")	=		36,736	51	76
Applicable rate	x		3.56%		77
Line 76 multiplied by the percentage from line 77	=		1,307	82	▶ 78
Line 73 minus line 78 (if negative, enter "0")					
	British Columbia tax reduction	=			▶ 79
Line 72 minus line 79 (if negative, enter "0")				2,432	23 80
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P					81
Line 80 minus line 81 (if negative, enter "0")				2,432	23 82
British Columbia political contributions made in 2022	60400				83
British Columbia political contribution tax credit (use Worksheet BC428)		(maximum \$500)			84
Line 82 minus line 84 (if negative, enter "0")				2,432	23 85
British Columbia employee share ownership plan tax credit from Certificate ESOP 20	60450				•86
British Columbia employee venture capital corporation tax credit from Certificate EVCC 30	60470	+			•87
Total ESOP and EVCC credits:					
Line 86 plus line 87		(maximum \$2,000)	=		▶ 88
Line 85 minus line 88 (if negative, enter "0")				2,432	23 89
British Columbia mining flow-through share tax credit (complete Form T1231)	68810	–			•90
Line 89 minus line 90 (if negative, enter "0")					
Enter this amount on line 42800 of your return.	British Columbia tax	=		2,432	23 91

See the privacy notice on your return.



British Columbia Tuition and Education Amounts

**Schedule BC(S11)
2022**
Protected B when completed

Only the student completes this schedule.

Complete this schedule to calculate your British Columbia tuition and education amounts, your current-year unused provincial tuition amount available to transfer to a designated individual, and your unused provincial tuition and education amounts available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the provincial amount you are transferring.

Attach a copy of this schedule to your paper return.

For more information, see the British Columbia Information Guide and Guide P105, Students and Income Tax.

If you resided in a province or territory other than British Columbia on December 31, 2021, enter your unused federal tuition, education, and textbook amounts from your 2021 notice of assessment or reassessment on line 1.

Unused tuition and education amounts:

Enter your unused amounts from your 2021 notice of assessment or reassessment.

Enter the amount from line 9 of your federal Schedule 11.	59140	+	3,657	39	2
Line 1 plus line 2	Total available tuition and education amounts				= 3,657 39 3

Enter the amount from line 26000 of your return on line 4 if it is **\$43,070 or less**.

If it is **more than \$43,070**, enter the result of the following calculation:

Amount from line 8 or line 15 (whichever applies) of your Form BC428	3,375	42	÷ 5.06% =	66,707	91	4
--	-------	----	-----------	--------	----	---

Enter the amount from line 40 of your Form BC428.

				14,982	71	5
--	--	--	--	--------	----	---

Line 4 minus line 5 (if negative, enter "0")	=	51,725	20	6
--	---	--------	----	---

Unused tuition and education amounts claimed for 2022:

Enter **whichever is less**: amount from line 1 or line 6.

	-					7
--	---	--	--	--	--	---

Line 6 minus line 7	=	51,725	20	8
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2022 tuition amount:

Enter **whichever is less**: amount from line 2 or line 8.

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Enter the amount from line 10 on line 58560 of your Form BC428.

Continue on the next page to **transfer** or **carryforward** your unused amounts.

Transfer or carryforward of unused amounts

Complete this section to calculate your current-year unused provincial tuition amount available to transfer to a designated individual and your unused provincial tuition and education amounts available to carry forward to a future year.

You can transfer all or part of your unused provincial tuition amount available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

Note: If your spouse or common-law partner is claiming an amount for you on line 58120 or line 58640 of their Form BC428, you **cannot** transfer your unused provincial tuition amount, to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 3 of the previous page		3,657	39	11	
Amount from line 10 of the previous page		—	3,657	39	12
Line 11 minus line 12	Total unused amount	=			13

If you are transferring an amount to a designated individual, continue on line 14.
If not, enter the amount from line 13 on line 18.

Amount from line 2 of the previous page		(maximum \$5,000)	3,657	39	14	
Amount from line 9 of the previous page			—	3,657	39	15
Line 14 minus line 15 (if negative, enter "0")		Unused provincial tuition amount available to transfer	=			16
Enter the provincial amount you are transferring as specified on your forms (cannot be more than line 16).		Provincial tuition amount transferred	59200	—		17
Line 13 minus line 17		Unused provincial tuition and education amounts available to carry forward to a future year	=			18

See the privacy notice on your return.

Other credits

Basic personal amount - line 30000

If your net income at line 23600 of your return **\$155,625 or less**, enter \$14,398 on line 11 below.
If your net income is **more than \$221,708**, enter \$12,719.
Otherwise, complete the following calculation to determine how much to claim on line 30000 of your return.

Base amount			12,719.00	1
Supplement amount		1,679.00		2
Amount from line 23600 of your return	58,603.51			3
Income threshold	155,625.00			4
Line 3 minus line 4				5
	66,083.00			6
Line 5 divided by line 6				7
	1,679.00			8
Line 7 multiplied by line 8				9
Line 2 minus line 9 (if negative, enter "0")		1,679.00	1,679.00	10
Line 1 plus line 10				
Enter this amount on line 30000 of your return.		(maximum \$14,398)	14,398.00	11

Age amount - line 30100

Maximum amount				1
Amount from line 23600 of your return				2
Income threshold		39,826.00		3
Line 2 minus line 3 (if negative, enter "0")				4
Applicable rate	x	15.00 %		5
Line 4 multiplied by the percentage from line 5				6
Line 1 minus line 6 (if negative, enter "0")				7
Enter this amount on line 30100 of your return.				

Volunteer firefighters' amount – line 31220

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Volunteer firefighters' amount		

Search and rescue volunteers' amount – line 31240

Do you wish to claim this credit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Search and rescue volunteers' amount		

Home buyers' amount - line 31270 and line 58357

Do you qualify for the home buyers' amount?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Saskatchewan	Federal
Home buyers' credit		
Amount claimed by another individual		
Home buyers' amount		

Complete this chart if you had eligible home accessibility expenses and you are claiming this credit. For more information, go to line 31285 in the guide.

[illegible]

Line 2 minus line 3			
Enter this amount on line 31285 of your return.	Home accessibility expenses	=	4

Other credits

Adoption expenses - line 31300

Name of child

Fees paid to an adoption agency licensed by a provincial or territorial government	1
Court, legal and administrative expenses	2
Reasonable travel and living expenses:	
Travel expenses of a child	3
Travel and living expenses of the adoptive parents	4
Travel expenses of an escort, if the adoptive parents did not accompany the child	5
Document translation fees	6
Mandatory expenses paid for the child's immigration	7
Expenses arising from a requirement imposed by government authority respecting the adoption of a child	8
Other expenses	9
 Total adoption expenses (maximum : \$17,131 per child)	10
Amount claimed by the other adoptive parent _____ %	11
Subtract line 11 from line 10.	12
Carry the result to line 31300 of your return.	

Digital news subscription tax credit - line 31350

Total qualifying subscription expenses	
Maximum	

Pension income amount - line 31400

Complete the calculation below if you reported eligible pension, superannuation, or annuity payments on line 11500, line 11600, or line 12900 of your return.

Amount from line 11500 of your return	1
Foreign pension income included in the amount on line 11500 and deducted on line 25600 of your return	2
Income from a U.S. individual retirement account (IRA) included in the amount on line 11500 of your return	3
Amounts from a RRIF or a PRPP included in the amount on line 11500 of your return and transferred to an RRSP, a RRIF, a PRPP, or an annuity	4
Ineligible pension income included in T4A	4A
Add lines 2 to 4A.	5
Line 1 minus line 5	6
Annuity payments from line 12900 of your return (box 16 of all your T4RSP slips) only if you were age 65 or older on December 31, 2022, or you received the payments because of the death of your spouse or common-law partner.	7
Line 6 plus line 7	
Enter this amount on line 31400 of your return. (maximum \$2,000)	8

If you are electing to split **your** eligible pension income with your spouse or common-law partner, enter the amount from line 8 on line 1 of your Form T1032, Joint Election to Split Pension Income.

Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 31400 of your and your spouse's or common-law partner's return.

Other credits

Disability amount - line 31600

You may be able to claim the disability amount if the CRA approved your certified Form T2201, Disability Tax Credit Certificate.

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

If you were eligible for the disability tax credit for 2021 and you still meet the eligibility requirements in 2022, you can claim this amount without sending the CRA a new Form T2201. However, you must send the CRA a new one if the previous period of approval ended before 2022 or if the CRA asks you to.

For more information, see Guide RC4064, Disability-Related Information, or go to canada.ca/disability-credits-deductions.

If you qualify for the disability amount and, on December 31, 2022, you were:

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

Maximum supplement			1
Total expenses for child care and attendant care claimed for you by anyone		2	
Base amount	3,030.00	3	
Line 2 minus line 3 (if negative, enter "0")			4
Line 1 minus line 4 (if negative, enter "0")			5
Enter, on line 31600 of your return, \$8,870 plus the amount on line 5 (maximum claim \$14,044), unless you are completing this chart to calculate the amount at line 31800.			

Federal political contribution tax credit - lines 40900/41000

Federal political contributions from T5013		1	
Other federal political contributions		2	
Total of lines 1 and 2 (Enter on line 40900 of your return)		3	
Available credit:			
75% of the first \$400			4
50% of the next \$350			5
33.33% of contributions over \$750			6
Available credit to a maximum of \$650			7
Enter this amount on line 41000 of your return.			

Total income tax deducted - line 43700

T4 slips	9,906.84
T4A slips	
T4A (OAS) slip	
T4A (P) slip	
T4A (RCA) slip	
T4E slip	
T4RIF slips	
T4RSP slips	
T5013 slips	
T1032 line P - Pension Transferee	
Québec tax deducted (if not filing Québec return)	
Subtotal	9,906.84
Less: T1032 line P - Pensioner	
Total	9,906.84

Tax transfer for residents of Québec - line 43800

Income tax deducted by employers outside Québec	
Multiply by 45%. Enter this amount on line 43800 of your return.	

Other credits

Refundable medical expense supplement - line 45200

Amount from line 23600 of your return				1
Your spouse's or common-law partner's net income from page 1 of your return				2
Line 1 plus line 2				3
Your universal child care benefit (UCCB) from line 11700 of your return or the benefit of your spouse or common-law partner from page 1 of your return				4
Registered disability savings plan (RDSP) income from line 12500 of your and your spouse's or common-law partner's returns)				5
Line 4 plus line 5				6
Line 3 minus line 6				7
Your UCCB repayment from line 21300 of your return plus your spouse's or common-law partner's UCCB repayment from page 1 of your return				8
RDSP income repayment (included in the amount on line 23200 of your and your spouse's or common-law partner's returns)				9
Line 8 plus line 9				10
Line 7 plus line 10				11
Income threshold			29,129.00	12
Line 11 minus line 12 (if negative, enter "0")				13
Amount from line 21500 of your return				14
Amount from line 33200 of your return				15
Line 14 plus line 15				16
Applicable rate			%	17
Line 16 multiplied by the percentage from line 17				18
Enter whichever is less : \$1,285 or line 18.				19
Amount from line 13		x	5	20
Line 19 minus line 20 (if negative, enter "0")				21
Enter this amount on line 45200 of your return.				

Eligible educator school supply tax credit - line 46900

Total eligible teaching supplies (Maximum \$1,000)	25.00 %
Eligible educator school supply tax credit	

Tax paid by instalments - line 47600

[illegible]

MB residents only:

Claiming the MB fitness amount for yourself?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Claiming the MB fitness amount for your spouse/partner (if applicable)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Eligible fitness expense		