



WealthsimpleTax

Wealthsimple Impôt

Bekir Mamediev
2022 tax return

April 26, 2023 2:45 pm

Access your account at wealthsimple.com
bekirmamediev@gmail.com

T1 submitted to the CRA
April 17, 2023 at 8:20 pm
Confirmation number: 122GUNH7AW3



Income Tax and Benefit Return

Protected B when completed

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

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

Step 1 – Identification and other information

QC **8**

Identification

First name

Bekir

Last name

Mamediev

Mailing address

450 Chemin Queen's Park

PO Box

RR

City

Gatineau

Prov./Terr.

Q C

Postal code

J 9 J 1 V 1

Email address

bekirmamediev@gmail.com

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)

9 5 5 2 1 9 4 2 3

Date of birth
(Year Month Day)

1 9 9 2 1 2 2 1

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

Marital status on December 31, 2022:

1 ☒ Married

2 ☐ Living common-law

3 ☐ Widowed

4 ☐ Divorced

5 ☐ Separated

6 ☐ Single

Your language of correspondence:

Votre langue de correspondance :

☒ English

☐ Français

Residence information

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

QC

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)

0 6 2 3

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

Gulsanna

Their SIN

9 5 5 2 1 9 2 0 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")

0 00

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

0 00

Amount of UCCB repayment from line 21300 of their return

0 00

Do not use this area.

Do not use this area.

17200

17100

Step 1 – Identification and other information (continued)



Elections Canada

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

A) Do you have Canadian citizenship?

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

1 ☐ Yes 2 ☒ No

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

1 ☐ Yes 2 ☐ No

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

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

Indian Act – Exempt income

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

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

1 ☐

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

Foreign property

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

26600 1 ☐ Yes 2 ☒ No

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

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

Step 2 – Total income

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

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

Step 3 – Net income

Enter the amount from line 31 of the previous page.

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 + •45

Deduction for PPIP premiums on self-employment income
(complete Schedule 10)

(maximum \$337.92) 22300 + •46

Exploration and development expenses (complete Form T1229) 22400 + 47

Other employment expenses (see Guide T4044) 22900 + 48

Clergy residence deduction (complete Form T1223) 23100 + 49

Other deductions (specify): 23200 + 50

Federal COVID-19 benefits repayment (box 201 of all federal T4A slips) 23210 + 51

Add lines 33 to 51. 23300 = ► 52

Line 32 minus line 52 (if negative, enter "0") **Net income before adjustments** 23400 = 53**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 – •54

Line 53 minus line 54 (if negative, enter "0")

(If this amount is negative, you may have a non-capital loss. See Form T1A.) **Net income** 23600 = 0 00 55

Step 4 – Taxable income

Enter the amount from line 55 of the previous page.

			0	00	56
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400				57
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+			58
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+	0	00	59
Limited partnership losses of other years	25100	+			60
Non-capital losses of other years	25200	+			61
Net capital losses of other years	25300	+			62
Capital gains deduction (complete Form T657)	25400	+			63
Northern residents deductions (complete Form T2222)	25500	+			64
Additional deductions (specify):	25600	+			65
Add lines 57 to 65.	25700	=	0	00	66
Line 56 minus line 66 (if negative, enter "0")	Taxable income 26000				67

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

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

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

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

Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$155,625 or less**, enter \$14,398.If the amount on line 23600 is **\$221,708 or more**, enter \$12,719.

Otherwise, use the Federal Worksheet to calculate the amount to enter.	(maximum \$14,398)	30000	14,398	00	75	
Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	(maximum \$7,898)	30100	+		76	
Spouse or common-law partner amount (complete Schedule 5)		30300	+	14,398 00	77	
Amount for an eligible dependant (complete Schedule 5)		30400	+		78	
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+		79	
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+		80	
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)						
Number of children you are claiming this amount for	30499	x	\$2,350	= 30500	+	81
Add lines 75 to 81.			=	28,796 00	82	

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

Enter the amount from line 82 of the previous page.

28,796 00 83

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

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

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

Employment insurance premiums:

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

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

Provincial parental insurance plan (PPIP) premiums paid

(box 55 of all T4 slips) (maximum \$434.72) 31205 + •88

PPIP premiums payable (complete Schedule 10):

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

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

Volunteer firefighters' amount (VFA) 31220 + 91

Search and rescue volunteers' amount (SRVA) 31240 + 92

Canada employment amount:

Enter **whichever is less**: \$1,287 or line 1 plus line 2. 31260 + 93

Home buyers' amount (maximum \$10,000) 31270 + 94

Home accessibility expenses (use Federal Worksheet) (maximum \$20,000) 31285 + 95

Adoption expenses 31300 + 96

Digital news subscription expenses

(see line 31350 of the guide) (maximum \$500) 31350 + 97

Add lines 84 to 97. = 98

Pension income amount (use Federal Worksheet) (maximum \$2,000) 31400 + 99

Add lines 83, 98, and 99. = 28,796 00 100

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; **if not**, claim \$8,870) 31600 + 101

Disability amount transferred from a dependant (use Federal Worksheet) 31800 + 102

Add lines 100 to 102. = 28,796 00 103

Interest paid on your student loans (see Guide P105) 31900 + 104

Your tuition, education, and textbook amounts (complete Schedule 11) 32300 + 105

Tuition amount transferred from a child or grandchild 32400 + 106

Amounts transferred from your spouse or common-law partner (complete Schedule 2) 32600 + 0 00 107

Add lines 103 to 107. = 28,796 00 108

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

33099 109

Amount from line 23600 x 3% = 110

Enter **whichever is less**: \$2,479 or the amount from line 110. – 111

Line 109 minus line 111 (if negative, enter "0") = 112

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

33199 + 113

Line 112 plus line 113 33200 = 114

Line 108 plus line 114 33500 = 28,796 00 115

Federal non-refundable tax credit rate x 15% 116

Line 115 multiplied by the percentage from line 116 33800 = 4,319 40 117

Donations and gifts (complete Schedule 9) 34900 + 118

Line 117 plus line 118 **Total federal non-refundable tax credits** 35000 = 4,319 40 119

Part C – Net federal tax

Enter the amount from line 74.

			0	00	120
Federal tax on split income (TOSI) (complete Form T1206)	40424	+			•121
Line 120 plus line 121	40400	=	0	00	122
Amount from line 35000			4,319	40	123
Federal dividend tax credit (use Federal Worksheet)	40425	+			•124
Minimum tax carryover (complete Form T691)	40427	+			•125
Add lines 123 to 125.		=	4,319	40	▶ 126
Line 122 minus line 126 (if negative, enter "0")					127
	Basic federal tax		42900	= 0 00	
Federal surtax on income earned outside Canada (complete Form T2203)		+			128
Line 127 plus line 128		=	0	00	129
Federal foreign tax credit (complete Form T2209)	40500	–			130
Line 129 minus line 130		=	0	00	131
Recapture of investment tax credit (complete Form T2038(IND))		+			132
Line 131 plus line 132		=	0	00	133
Federal logging tax credit (see guide)		–			134
Line 133 minus line 134 (if negative, enter "0")					135
	Federal tax		40600	= 0 00	•135
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions (attach receipts)	40900				•136
(maximum \$650)	41000				
Investment tax credit (complete Form T2038(IND))	41200	+			•137
Labour-sponsored funds tax credit (see line 41400 of the guide)					
Net cost of shares of a provincially registered fund	41300				•138
Allowable credit	41400	+			
Add lines 136 to 138.	41600	=			▶ 139
Line 135 minus line 139 (if negative, enter "0")	41700	=	0	00	140
Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip)	41500	+			•141
Special taxes (see line 41800 of the guide)	41800	+			•142
Add lines 140 to 142.					143
	Net federal tax		42000	= 0 00	

Step 6 – Refund or balance owing

Amount from line 42000			0	00	144
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+			145
Social benefits repayment (amount from line 23500)	42200	+			146
Provincial or territorial tax (from Form T2203, if applicable)	42800	+			•147
Add lines 144 to 147.					148
	Total payable		43500	= 0 00	•148

Step 6 – Refund or balance owing (continued)

Enter the amount from line 148 of the previous page.

0 00 149

Total income tax deducted (see line 43700 of the guide)	43700			•150
Tax transfer for residents of Quebec	43800	—		•151
Line 150 minus line 151	43850	=		▶ 152
Refundable Quebec abatement:				
Amount from line 42900	0 00	×	16.5%	= 44000 + 0 00 •153
Employment insurance (EI) overpayment (see line 45000 of the guide)	45000			•154
Amount from line 31210	—			155
Net EI overpayment Line 154 minus line 155 (if negative, enter "0")	45100	=		▶ + 156
Refundable medical expense supplement (use Federal Worksheet)	45200	+		•157
Canada workers benefit (CWB) (complete Schedule 6)	45300	+		•158
Canada training credit (CTC) (complete Schedule 11)	45350	+		•159
Refund of investment tax credit (complete Form T2038(IND))	45400	+		•160
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+		•161
Employee and partner GST/HST rebate (complete Form GST370)	45700	+		•162
Eligible educator school supply tax credit Supplies expenses (maximum \$1,000) 46800	46800	×	25%	= 46900 + •163
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+		•164
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+		•165
Air quality improvement tax credit (complete Form T2039)	47557	+		•166
Tax paid by instalments	47600	+		•167
Add lines 152, 153, and 156 to 167.	Total credits	48200	=	0 00 ▶ — 0 00 168

Line 149 minus line 168

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

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

Refund or balance owing

= 0 00 169

Refund 48400

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

Balance owing 48500

Your balance owing is due **no later than April 30, 2023**.
For more information on how to make your payment,
go to canada.ca/payments.I certify that the information given on this return and in any
attached documents is correct, complete and fully discloses
all of my income.

Sign here

It is a serious offence to make a false return.

Telephone number: 5715791930

Date:

If this return was completed by a tax professional, tick the
applicable box and provide the following information:Was a fee charged? 49000 1 ☐ Yes 2 ☐ No

EFILE number (if applicable): 48900

Name of tax professional:

Telephone number:

Personal information (including the SIN) is collected to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

Do not use
this area

48700 48800 • 48600

Amounts for Spouse or Common-Law Partner and Dependants

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.

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.		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).		51090	+	0	2
Line 1 plus line 2		=	14,398	00	3
Your spouse's or common-law partner's net income from line 23600 of their return (1)		-	0	00	4
Line 3 minus line 4 (if negative, enter "0") Enter this amount on line 30300 of your return.		=	14,398	00	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.

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

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 +

2

Line 1 plus line 2

= 3

Dependant's net income from line 23600 of their return

51106 -

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	-	2
Line 1 minus line 2 (if negative, enter "0") (maximum \$7,525)	=	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

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
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")		(maximum \$7,525)	3
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.

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.