



# Income Tax and Benefit Return

Protected B when completed

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

For more information, go to [canada.ca/taxes-deceased-file-final-return](https://canada.ca/taxes-deceased-file-final-return).

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

## Step 1 – Identification and other information

8

### Identification

First name

Last name

Mailing address (apartment - number, street)

PO Box

RR

City

Prov./Terr.

Postal code

Email address

By providing your email address, you will **stop receiving** paper mail from the CRA and will instead receive an email notification when mail is available in My Account. To access My Account, go to [canada.ca/cra-sign-in-services](https://canada.ca/cra-sign-in-services) and sign in to or register for a CRA account.

Social insurance number (SIN), temporary tax number (TTN), or individual tax number (ITN):

\_\_\_\_

Date of birth  
(Year Month Day)

\_\_\_\_

If this return is for a **deceased person**, enter the date of death

(Year Month Day)

\_\_\_\_

Marital status on December 31, 2025:

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

If your marital status **changed** in 2025, enter the date of change  
(Month Day)

\_\_\_\_

Your language of correspondence:

☐ English

Votre langue de correspondance :

☐ Français

### Residence information

Your province or territory of residence on December 31, 2025:

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

Provinces or territories where your businesses had permanent establishments if you were self-employed in 2025:

If you **became** a resident of Canada in 2025 for income tax purposes, enter your date of entry:

(Month Day)

\_\_\_\_

If you **ceased** to be a resident of Canada in 2025 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, TTN, or ITN

\_\_\_\_

\_\_\_\_

Tick this box if they were self-employed in 2025.

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)



## Elections Canada

For more information, go to [canada.ca/cra-elections-canada](https://canada.ca/cra-elections-canada).

A) Do you have Canadian citizenship?

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

1 ☐ Yes 2 ☐ No

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

1 ☐ Yes 2 ☐ No

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

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

## Indian Act – Exempt income

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

For more information about this type of income, go to [canada.ca/taxes-indigenous-peoples](https://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 2025 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 2026 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 2025, was **more than CAN\$100,000**?

**26600** 1 ☐ Yes 2 ☐ No

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

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

## Step 2 – Total income

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

Employment income (box 14 of all T4 slips)		10100				1
Tax-exempt income for emergency services volunteers	10105					
Commissions included on line 10100 (box 42 of all T4 slips)	10120					
Wage-loss replacement contributions	10130					
Other employment income		10400	+			2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)		11300	+			3
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400	+			4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410					
Other pensions and superannuation		11500	+			5
Elected split-pension amount (complete Form T1032)		11600	+			6
Universal child care benefit (UCCB) (see the RC62 slip)		11700	+			7
UCCB amount designated to a dependant	11701					
Employment insurance (EI) and other benefits (box 14 of the T4E slip)		11900	+			8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits	11905					
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):						
Amount of dividends ( <b>eligible</b> and <b>other than eligible</b> )		12000	+			9
Amount of dividends ( <b>other than eligible</b> )	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 (complete Form T776)	Gross 12599			Net 12600	+	13
Taxable capital gains (complete Schedule 3)		12700	+			14
Support payments received (go to <a href="https://canada.ca/taxes-support-payments">canada.ca/taxes-support-payments</a> ) Total	12799			Taxable amount 12800	+	15
Registered retirement savings plan (RRSP) income (from all T4RSP slips)		12900	+			16
Taxable first home savings account (FHSA) income (see the T4FHSA slip)		12905	+			17
Taxable FHSA income – other (see the T4FHSA slip)		12906	+			18
Other income (specify):		13000	+			19
Taxable scholarships, fellowships, bursaries and artists' project grants		13010	+			20
Add lines 1 to 20.		=				21
<b>Self-employment income</b> (see Guide T4002):						
Business income	Gross 13499			Net 13500		22
Professional income	Gross 13699			Net 13700	+	23
Commission income	Gross 13899			Net 13900	+	24
Farming income	Gross 14099			Net 14100	+	25
Fishing income	Gross 14299			Net 14300	+	26
Add lines 22 to 26.				Net self-employment income	=	27
Line 21 plus line 27					=	28
Workers' compensation benefits (box 10 of the T5007 slip)	14400					29
Social assistance payments	14500	+				30
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+				31
Add lines 29 to 31 (see line 25000 in Step 4).		14700	=			32
Line 28 plus line 32				<b>Total income</b> 15000	=	33

**Step 3 – Net income**

Enter the amount from line 33 of the previous page.

34

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

35

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

36

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

37

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

(amount from your PRPP contribution receipts) 20810

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

38

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

39

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

40

Child care expenses (complete Form T778) 21400 +

41

Disability supports deduction (complete Form T929) 21500 +

42

Business investment loss (see Guide T4037)

Gross 21699 Allowable deduction 21700 +

43

Moving expenses (complete Form T1-M) 21900 +

44

Support payments made (go to **canada.ca/taxes-support-payments**)

Total 21999 Allowable deduction 22000 +

45

Carrying charges, interest expenses and other expenses

(use Federal Worksheet) 22100 +

46

Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) 22200 +

• 47

Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)

(maximum \$1,074.00) 22215 +

• 48

Exploration and development expenses (complete Form T1229) 22400 +

49

Other employment expenses (see Guide T4044) 22900 +

50

Clergy residence deduction (complete Form T1223) 23100 +

51

Other deductions (specify): 23200 +

52

Add lines 35 to 52.

23300 = 53

Line 34 minus line 53 (if negative, show in brackets)

**Net income before adjustments** 23400 = 54**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 \$82,125**
- 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 \$93,454**

**If not**, enter "0" on line 23500.

23500 – 55

Line 54 minus line 55 (if negative, enter "0")

If negative, you may have a non-capital loss (see Form T1A) and the negative amount is to be used for certain calculations (go to [canada.ca/line-23600](https://canada.ca/line-23600))**Net income** 23600 = 56

### Step 4 – Taxable income

Enter the amount from line 56 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400			58
Security options deductions (boxes 39, 41, 91 and 92 of all T4 slips or see Form T1212)	24900	+		59
Other payments deduction (enter the amount from line 14700 if you did <b>not</b> enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+		60
Limited partnership losses of other years	25100	+		61
Non-capital losses of other years	25200	+		62
Net capital losses of other years	25300	+		63
Capital gains deduction for qualifying business transfers or qualifying cooperative conversions (complete Form T2048)	25395	+		64
Capital gains deduction (complete Form T657)	25400	+		65
Northern residents deductions (complete Form T2222)	25500	+		66
Additional deductions (specify):	25600	+		67
Add lines 58 to 67.	25700	=		▶ — 68
Line 57 minus line 68 (if negative, enter "0")	<b>Taxable income</b>			26000 = 69

## 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 \$57,375 or less	Line 26000 is more than \$57,375 but not more than \$114,750	Line 26000 is more than \$114,750 but not more than \$177,882	Line 26000 is more than \$177,882 but not more than \$253,414	Line 26000 is more than \$253,414	
Amount from line 26000						<b>70</b>
Line 70 minus line 71 ( <b>cannot</b> be negative)	—	—	—	—	—	<b>71</b>
	=	=	=	=	=	<b>72</b>
Line 72 multiplied by the percentage from line 73	×	×	×	×	×	<b>73</b>
	=	=	=	=	=	<b>74</b>
Line 74 plus line 75	+	+	+	+	+	<b>75</b>
<b>Federal tax on taxable income</b>	=	=	=	=	=	<b>76</b>

Enter the amount from line 76 on line 119 and continue at line 77.

### Part B – Federal non-refundable tax credits

Basic personal amount:

If the amount on line 23600 is **\$177,882 or less**, enter \$16,129.

If the amount on line 23600 is **\$253,414 or more**, enter \$14,538.

Otherwise, use the Federal Worksheet to calculate the amount to enter.

Age amount (if you were born in 1960 or earlier) (use Federal Worksheet)	(maximum \$9,028)	30100	+		78
Spouse or common-law partner amount (complete Schedule 5)		30300	+		79
Amount for an eligible dependant (complete Schedule 5)		30400	+		80
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+		81
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+		82
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)					
Number of children you are claiming this amount for	30499	×	\$2,687	=	30500
			+		83
Add lines 77 to 83.			=		84

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

Enter the amount from line 84 of the previous page.

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

through employment income	30800			•86
on self-employment income and other earnings	31000	+		•87

Employment insurance premiums:

through employment (boxes 18 and 55 of all T4 slips) (maximum \$1,077.48)	31200	+		•88
on self-employment and other eligible earnings (complete Schedule 13)	31217	+		•89

Volunteer firefighters' amount (VFA)	31220	+		90
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Search and rescue volunteers' amount (SRVA)	31240	+		91
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Canada employment amount:

Enter <b>whichever is less:</b> \$1,471 or line 1 plus line 2.	31260	+		92
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Home buyers' amount (maximum \$10,000)	31270	+		93
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Home accessibility expenses (use Federal Worksheet) (maximum \$20,000)	31285	+		94
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Adoption expenses	31300	+		95
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Add lines 86 to 95.	=		►	+		96
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Pension income amount (use Federal Worksheet) (maximum \$2,000)	31400	+			97
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Add lines 85, 96, and 97.	=				98
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Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; if not, claim \$10,138)	31600	+			99
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Disability amount transferred from a dependant (use Federal Worksheet)	31800	+			100
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Add lines 98 to 100.	=				101
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Interest paid on your student loans (go to <a href="https://canada.ca/taxes-students">canada.ca/taxes-students</a> )	31900	+			102
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Your federal tuition amount (complete Schedule 11)	32300	+			103
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Tuition amount transferred from a child or grandchild	32400	+			104
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Amounts transferred from your spouse or common-law partner (complete Schedule 2)	32600	+			105
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Add lines 101 to 105.	=				106
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Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age

	33099				107
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Amount from line 23600	×	3%	=	108	
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Enter **whichever is less:** \$2,834 or the amount from line 108.

	–				109
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Line 107 minus line 109 (if negative, enter "0")	=				110
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Allowable amount of medical expenses for other dependants (use Federal Worksheet)

	33199	+			111
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Line 110 plus line 111	33200	=		►	+		112
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Line 106 plus line 112	33500	=				113
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Federal non-refundable tax credit rate		×				114
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Line 113 multiplied by the percentage from line 114	33800	=				115
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Donations and gifts (complete Schedule 9)	34900	+				116
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Top-up tax credit (use Federal Worksheet)	34990	+				117
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Add lines 115 to 117.	<b>Total federal non-refundable tax credits</b>	35000	=			118
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**Part C – Net federal tax**

Enter the amount from line 76.

Federal tax on split income (TOSI) (complete Form T1206)	40424	+			119
Line 119 plus line 120	40400	=			120
Amount from line 35000				122	121
Federal dividend tax credit (use Federal Worksheet)	40425	+			122
Minimum tax carryover (complete Form T691)	40427	+			123
Add lines 122 to 124.		=			124
Line 121 minus line 125 (if negative, enter "0")					125
<b>Basic federal tax</b>	42900	=			126
Federal surtax on income earned outside Canada (complete Form T2203)		+			127
Line 126 plus line 127		=			128
Federal foreign tax credit (complete Form T2209)	40500	–			129
Line 128 minus line 129		=			130
Recapture of investment tax credit (complete Form T2038(IND))		+			131
Line 130 plus line 131		=			132
Federal logging tax credit		–			133
Line 132 minus line 133 (if negative, enter "0")					134
<b>Federal tax</b>	40600	=			134
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions (attach receipts)	40900				
(maximum \$650)	41000				135
Investment tax credit (complete Form T2038(IND))	41200	+			136
Labour-sponsored funds tax credit					
Net cost of shares of a provincially registered fund	41300				
Allowable credit	41400	+			137
Add lines 135 to 137.	41600	=			138
Line 134 minus line 138 (if negative, enter "0")	41700	=			139
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+			140
Special taxes	41800	+			141
Add lines 139 to 141.					
<b>Net federal tax</b>	42000	=			142

**Step 6 – Refund or balance owing**

Amount from line 42000					143
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100	+			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
<b>Provincial or territorial tax</b> (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800	+			147
Add lines 143 to 147.					
<b>Total payable</b>	43500	=			148

**Step 6 – Refund or balance owing (continued)**

Enter the amount from line 148 of the previous page.

Total income tax deducted (amounts from all Canadian slips)	43700			•150
Refundable Quebec abatement	44000	+		•151
CPP or QPP overpayment	44800	+		•152
Employment insurance (EI) overpayment	45000	+		•153
Refundable medical expense supplement (use Federal Worksheet)	45200	+		•154
Canada workers benefit (CWB) (complete Schedule 6)	45300	+		•155
Canada training credit (CTC) (complete Schedule 11)	45350	+		•156
Multigenerational home renovation tax credit (MHRCTC) (complete Schedule 12)	45355	+		•157
Refund of investment tax credit (complete Form T2038(IND))	45400	+		•158
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+		•159
Employee and partner GST/HST rebate (complete Form GST370)	45700	+		•160
Eligible educator school supply tax credit				
Supplies expenses (maximum \$1,000) 46800		× 25% = 46900	+	•161
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+		•162
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+		•163
Tax paid by instalments	47600	+		•164
Provincial or territorial credits (complete Form 479, if it applies)	47900	+		•165
Add lines 150 to 165.	Total credits	48200	=	▶

Line 149 minus line 166

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**

= 167

**Refund** 48400 •For more information and ways to enrol for direct deposit, go to [canada.ca/cra-direct-deposit](https://canada.ca/cra-direct-deposit).**Balance owing** 48500 •Your balance owing is due **no later than April 30, 2026**.  
For more information on how to make your payment, go to [canada.ca/payments](https://canada.ca/payments).

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

**Sign here** \_\_\_\_\_

It is a serious offence to make a false return.

Telephone number: \_\_\_\_\_

Date: \_\_\_\_\_

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

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

EFILE number (if applicable): 48900 | | | | |

Name of tax professional: \_\_\_\_\_

Telephone number: \_\_\_\_\_

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

**Do not use this area.**

48700 | 48800 | | | | | • 48600 | | | | | •