



# 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**

Deduction for PPIP premiums on self-employment income

(complete Schedule 10) (maximum \$376.32) **22300** + **•49**Exploration and development expenses (complete Form T1229) **22400** +**50**Other employment expenses (see Guide T4044) **22900** +**51**Clergy residence deduction (complete Form T1223) **23100** +**52**Other deductions (specify): **23200** +**53**Add lines 35 to 53. **23300** =**▶ — 54**

Line 34 minus line 54 (if negative, show in brackets)

**Net income before adjustments****23400 = 55****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 — •56**

Line 55 minus line 56 (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 = 57**

### Step 4 – Taxable income

Enter the amount from line 57 of the previous page.

Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400			59
Security options deductions (boxes 39, 41, 91 and 92 of all T4 slips or see Form T1212)	24900	+		60
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	+		61
Limited partnership losses of other years	25100	+		62
Non-capital losses of other years	25200	+		63
Net capital losses of other years	25300	+		64
Capital gains deduction for qualifying business transfers or qualifying cooperative conversions (complete Form T2048)	25395	+		65
Capital gains deduction (complete Form T657)	25400	+		66
Northern residents deductions (complete Form T2222)	25500	+		67
Additional deductions (specify):	25600	+		68
Add lines 59 to 68.	25700	=		▶ — 69
Line 58 minus line 69 (if negative, enter "0")	<b>Taxable income</b>			26000 = 70

## 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>71</b>
Line 71 minus line 72 ( <b>cannot</b> be negative)	—	—	—	—	—	<b>72</b>
	=	=	=	=	=	<b>73</b>
Line 73 multiplied by the percentage from line 74	×	×	×	×	×	<b>74</b>
	=	=	=	=	=	<b>75</b>
Line 75 plus line 76	+	+	+	+	+	<b>76</b>
<b>Federal tax on taxable income</b>	=	=	=	=	=	<b>77</b>

Enter the amount from line 77 on line 123 and continue at line 78.

### 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. (maximum \$16,129) **30000** **78**

Age amount (if you were born in 1960 or earlier) (use Federal Worksheet)	(maximum \$9,028)	30100	+		79
--	-------------------	-------	---	--	----

Spouse or common-law partner amount (complete Schedule 5)	30300	+	80
---	-------	---	----

Amount for an eligible dependant (complete Schedule 5)	30400	+		81
--	-------	---	--	----

Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older			
---	--	--	--

Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5) 30425 + 82

Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450 +	83
---	---------	----

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	+	84
---	-------	---	---------	---	-------	---	----

Add lines 78 to 84.	=	85
---------------------	---	----

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

Enter the amount from line 85 of the previous page.					86
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):					
through employment income	(maximum \$3,661.20)	30800			• 87
on self-employment income and other earnings		31000	+		• 88
Employment insurance premiums:					
through employment	(maximum \$860.67)	31200	+		• 89
on self-employment and other eligible earnings (complete Schedule 13)		31217	+		• 90
Provincial parental insurance plan (PPIP) premiums paid (box 55 of all T4 slips)					
	(maximum \$484.12)	31205	+		• 91
PPIP premiums payable (complete Schedule 10):					
on employment income	(maximum \$484.12)	31210	+		• 92
on self-employment income	(maximum \$484.12)	31215	+		• 93
Volunteer firefighters' amount (VFA)		31220	+		94
Search and rescue volunteers' amount (SRVA)		31240	+		95
Canada employment amount:					
Enter <b>whichever is less</b> : \$1,471 or line 1 plus line 2.		31260	+		96
Home buyers' amount	(maximum \$10,000)	31270	+		97
Home accessibility expenses (use Federal Worksheet)	(maximum \$20,000)	31285	+		98
Adoption expenses		31300	+		99
Add lines 87 to 99.		=		▶ +	100
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400	+		101
Add lines 86, 100, and 101.		=			102
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not, claim \$10,138)					
		31600	+		103
Disability amount transferred from a dependant (use Federal Worksheet)					
		31800	+		104
Add lines 102 to 104.		=			105
Interest paid on your student loans (go to <a href="https://canada.ca/taxes-students">canada.ca/taxes-students</a> )					
		31900	+		106
Your federal tuition amount (complete Schedule 11)					
		32300	+		107
Tuition amount transferred from a child or grandchild					
		32400	+		108
Amounts transferred from your spouse or common-law partner (complete Schedule 2)					
		32600	+		109
Add lines 105 to 109.		=			110
Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age					
		33099			111
Amount from line 23600	× 3% =				112
Enter <b>whichever is less</b> : \$2,834 or the amount from line 112.		–			113
Line 111 minus line 113 (if negative, enter "0")		=			114
Allowable amount of medical expenses for other dependants (use Federal Worksheet)					
		33199	+		115
Line 114 plus line 115		33200	=	▶ +	116
Line 110 plus line 116		33500	=		117
Federal non-refundable tax credit rate					
		×			118
Line 117 multiplied by the percentage from line 118		33800	=		119
Donations and gifts (complete Schedule 9)					
		34900	+		120
Top-up tax credit (use Federal Worksheet)					
		34990	+		121
Add lines 119 to 121.		<b>Total federal non-refundable tax credits</b>	=		122
		35000	=		



**Part C – Net federal tax**

Enter the amount from line 77.

Federal tax on split income (TOSI) (complete Form T1206)	40424	+		123
Line 123 plus line 124	40400	=		125
Amount from line 35000			126	
Federal dividend tax credit (use Federal Worksheet)	40425	+		127
Minimum tax carryover (complete Form T691)	40427	+		128
Add lines 126 to 128.		=		129
Line 125 minus line 129 (if negative, enter "0")			Basic federal tax	42900
Federal surtax on income earned outside Canada (complete Form T2203)		+		131
Line 130 plus line 131		=		132
Federal foreign tax credit (complete Form T2209)	40500	–		133
Line 132 minus line 133		=		134
Recapture of investment tax credit (complete Form T2038(IND))		+		135
Line 134 plus line 135		=		136
Federal logging tax credit		–		137
Line 136 minus line 137 (if negative, enter "0")			Federal tax	40600
Federal political contribution tax credit (use Federal Worksheet)				138
Total federal political contributions (attach receipts)	40900		(maximum \$650)	41000
Investment tax credit (complete Form T2038(IND))	41200	+		140
Labour-sponsored funds tax credit				
Net cost of shares of a provincially registered fund	41300		Allowable credit	41400
Add lines 139 to 141.	41600	=		142
Line 138 minus line 142 (if negative, enter "0")	41700	=		143
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	41500	+		144
Special taxes	41800	+		145
Add lines 143 to 145.			Net federal tax	42000
		=		146

**Step 6 – Refund or balance owing**

Amount from line 42000				147
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+		148
Social benefits repayment (amount from line 23500)	42200	+		149
<b>Provincial or territorial tax</b> (from Form T2203, if applicable)	42800	+		150
Add lines 147 to 150.			Total payable	43500
		=		151

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

Enter the amount from line 151 of the previous page.

152

Total income tax deducted	43700			•153	
Tax transfer for residents of Quebec	43800	—		•154	
Line 153 minus line 154	43850	=		►	155
Refundable Quebec abatement:					
Amount from line 42900		×	16.5%	=	44000 + •156
Employment insurance (EI) overpayment	45000			•157	
Amount from line 31210		—		158	
Net EI overpayment					
Line 157 minus line 158 (if negative, enter "0")	45100	=		► +	159
Refundable medical expense supplement (use Federal Worksheet)				45200 +	•160
Canada workers benefit (CWB) (complete Schedule 6)				45300 +	•161
Canada training credit (CTC) (complete Schedule 11)				45350 +	•162
Multigenerational home renovation tax credit (MHRTC) (complete Schedule 12)				45355 +	•163
Refund of investment tax credit (complete Form T2038(IND))				45400 +	•164
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)				45600 +	•165
Employee and partner GST/HST rebate (complete Form GST370)				45700 +	•166
Eligible educator school supply tax credit					
Supplies expenses (maximum \$1,000)	46800	×	25%	=	46900 + •167
Canadian journalism labour tax credit (box 236 of all T5013 slips)				47555 +	•168
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)				47556 +	•169
Tax paid by instalments				47600 +	•170
Add lines 155, 156, and 159 to 170.	Total credits			48200 =	►

Line 152 minus line 171

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

If the amount is positive, enter it on **line 4850** below.

### Refund or balance owing

172

<p><b>Refund</b> 48400 <input type="text"/> <input type="text"/> •</p> <p>For more information and ways to enrol for direct deposit, go to <a href="https://canada.ca/cra-direct-deposit">canada.ca/cra-direct-deposit</a>.</p>	<p><b>Balance owing</b> 48500 <input type="text"/> <input type="text"/> •</p> <p>Your balance owing is due <b>no later than April 30, 2026</b>. For more information on how to make your payment, go to <a href="https://canada.ca/payments">canada.ca/payments</a>.</p>
<p>I certify that the information given on this return and in any attached document is correct, complete and fully discloses all of my income.</p> <p><b>Sign here</b> <input type="text"/></p> <p>It is a serious offence to make a false return.</p> <p>Telephone number: <input type="text"/></p> <p>Date: <input type="text"/></p>	<p>If this return was completed by a tax professional, tick the applicable box and provide the following information:</p> <p>Was a fee charged? 49000 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No</p> <p>EFILE number (if applicable): 48900 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Name of tax professional: <input type="text"/></p> <p>Telephone number: <input type="text"/></p>

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](http://canada.ca/cra-info-source).

<b>Do not use this area</b>	<div style="display: flex; justify-content: space-between;"> <span>48700 <input style="width: 30px;" type="text"/></span> <span>48800 <input style="width: 30px;" type="text"/></span> </div> <div style="border-top: 1px solid black; height: 20px; margin-top: 5px;"></div>	<div style="display: flex; justify-content: space-between;"> <span>• 48600</span> <span>•</span> </div> <div style="border-top: 1px solid black; height: 20px; margin-top: 5px;"></div>
---------------------------------	---	---