



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**

<p>Identification</p> <p>First name <input style="width: 150px;" type="text"/> Last name <input style="width: 150px;" type="text"/></p> <p>Mailing address <input style="width: 100%;" type="text"/></p> <p>PO Box <input style="width: 100%;" type="text"/> RR <input style="width: 100%;" type="text"/></p> <p>City <input style="width: 100%;" type="text"/> Prov./Terr. <input style="width: 100%;" type="text"/> Postal code <input style="width: 100%;" type="text"/></p> <p>Email address <input style="width: 100%;" type="text"/></p> <p>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.</p>	<p>Social insurance number (SIN) <input style="width: 100%;" type="text"/></p> <p>Date of birth (Year Month Day) <input style="width: 100%;" type="text"/></p> <p>If this return is for a deceased person, enter the date of death (Year Month Day) <input style="width: 100%;" type="text"/></p>	<p>Marital status on December 31, 2022:</p> <p>1 <input type="checkbox"/> Married</p> <p>2 <input type="checkbox"/> Living common-law</p> <p>3 <input type="checkbox"/> Widowed</p> <p>4 <input type="checkbox"/> Divorced</p> <p>5 <input type="checkbox"/> Separated</p> <p>6 <input type="checkbox"/> Single</p> <p>Your language of correspondence: <input type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français</p>
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<p>Residence information</p> <p>Your province or territory of residence on December 31, 2022: <input style="width: 100%;" type="text"/></p> <p>Your current province or territory of residence if it is different than your mailing address above: <input style="width: 100%;" type="text"/></p> <p>Province or territory where your business had a permanent establishment if you were self-employed in 2022: <input style="width: 100%;" type="text"/></p>	<p>If you became a resident of Canada in 2022 for income tax purposes, enter your date of entry: <input style="width: 100%;" type="text"/> (Month Day)</p> <p>If you ceased to be a resident of Canada in 2022 for income tax purposes, enter your date of departure: <input style="width: 100%;" type="text"/> (Month Day)</p>
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Your spouse's or common-law partner's information	
<p>Their first name <input style="width: 150px;" type="text"/> Their SIN <input style="width: 100%;" type="text"/></p> <p>Tick this box if they were self-employed in 2022. <input type="checkbox"/></p> <p>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") <input style="width: 100%;" type="text"/></p> <p>Amount of universal child care benefit (UCCB) from line 11700 of their return <input style="width: 100%;" type="text"/></p> <p>Amount of UCCB repayment from line 21300 of their return <input style="width: 100%;" type="text"/></p>	<p>1 <input type="checkbox"/></p> <p><input style="width: 100%;" type="text"/></p> <p><input style="width: 100%;" type="text"/></p> <p><input style="width: 100%;" type="text"/></p>

Do not use this area.

Do not use this area.	17200	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	17100	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
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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**?

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
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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	=	55
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Step 4 – Taxable income

Table for Step 4: Taxable income calculation. Includes rows for Canadian Armed Forces deduction (24400), Security options (24900), Other payments (25000), Limited partnership losses (25100), Non-capital losses (25200), Net capital losses (25300), Capital gains deduction (25400), Northern residents (25500), Additional deductions (25600), and Taxable income (26000).

Step 5 – Federal tax

Part A – Federal tax on taxable income

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

Table for Part A: Federal tax on taxable income. Columns represent different income brackets for Line 26000. Rows include calculations for line 68, 69, 70, 71, 72, 73, and the final Federal tax on taxable income (line 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.

Table for Part B: Federal non-refundable tax credits. Includes rows for Basic personal amount (30000), Age amount (30100), Spouse or common-law partner amount (30300), Amount for an eligible dependant (30400), Canada caregiver amount for spouse (30425), Canada caregiver amount for other infirm dependants (30450), and Canada caregiver amount for infirm children (30500).

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

Enter the amount from line 82 of the previous page.									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.					=				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.					=				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	+						107
Add lines 103 to 107.					=				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	×	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	=			115
Federal non-refundable tax credit rate									
								×	116
Line 115 multiplied by the percentage from line 116					33800	=			117
Donations and gifts (complete Schedule 9)									
		34900	+						118
Line 117 plus line 118					Total federal non-refundable tax credits	35000	=		119

Part C – Net federal tax

Enter the amount from line 74.						120
Federal tax on split income (TOSI) (complete Form T1206)	40424	+				•121
Line 120 plus line 121	40400	=				122
Amount from line 35000					123	
Federal dividend tax credit (use Federal Worksheet)	40425	+				•124
Minimum tax carryover (complete Form T691)	40427	+				•125
Add lines 123 to 125.		=			▶	
Line 122 minus line 126 (if negative, enter "0")					Basic federal tax 42900	127
Federal surtax on income earned outside Canada (complete Form T2203)						128
Line 127 plus line 128		=				129
Federal foreign tax credit (complete Form T2209)	40500	–				130
Line 129 minus line 130		=				131
Recapture of investment tax credit (complete Form T2038(IND))						132
Line 131 plus line 132		=				133
Federal logging tax credit (see guide)						134
Line 133 minus line 134 (if negative, enter "0")					Federal tax 40600	•135
Federal political contribution tax credit (use Federal Worksheet)						
Total federal political contributions						
(attach receipts)	40900					
(maximum \$650)	41000					•136
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					
Allowable credit	41400	+				•138
Add lines 136 to 138.	41600	=			▶	139
Line 135 minus line 139 (if negative, enter "0")	41700	=				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.					Net federal tax 42000	143

Step 6 – Refund or balance owing

Amount from line 42000						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.					Total payable 43500	•148

Step 6 – Refund or balance owing (continued)

Enter the amount from line 148 of the previous page.

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		× 16.5% =	44000 + •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	× 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 = 168
Line 149 minus line 168			169
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		= 169

Refund 48400 •	Balance owing 48500 •
For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit .	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: _____ 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 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No EFILE number (if applicable): 48900 _____ Name of tax professional: _____ Telephone number: _____
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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 <input type="checkbox"/> 48800 <input type="checkbox"/> _____ • 48600 _____ •
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