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Canada Revenue Agency | Agence du revenu du Canada

T1 2022

Income Tax and Benefit Return

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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

YT **8**

Identification

First name

Last name

Mailing address

PO Box

RR

City

Prov./Terr.

Postal code

Email address

By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** in Step 1 of the guide.

Social insurance number (SIN)

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, 2022:

1 ☐ Married

2 ☐ Living common-law

3 ☐ Widowed

4 ☐ Divorced

5 ☐ Separated

6 ☐ Single

Your language of correspondence: ☐ English

Votre langue de correspondance : ☐ Français

Residence information

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

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

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

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

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

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

Their first name

Their SIN

Tick this box if they were self-employed in 2022. 1 ☐

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

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

Amount of UCCB repayment from line 21300 of their return

Do not use this area.

Do not use this area.	**17200**					**17100**				

Step 1 – Identification and other information (continued)

Residency information for tax administration agreements

Did you reside on the Settlement Land of a self-governing Yukon First Nation on December 31, 2022? 1 ☐ Yes 2 ☐ No

If **yes**, answer the following questions:

A) Name of self-governing Yukon First Nation

Identification number

B) Are you a citizen of the self-governing Yukon First Nation identified in question A? 1 ☐ Yes 2 ☐ No

Elections Canada

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

A) Do you have Canadian citizenship?
If **yes**, go to question B. If **no**, skip question B. 1 ☐ Yes 2 ☐ No

B) As a Canadian citizen, do you authorize the CRA to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors? 1 ☐ Yes 2 ☐ No

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

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

Indian Act – Exempt income

Tick this box if you have income that is exempt under the Indian Act.
For more information about this type of income, go to **canada.ca/taxes-indigenous-peoples**. 1 ☐

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

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2022, was **more than CAN$100,000**? 26600 1 ☐ Yes 2 ☐ No

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

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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

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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	
Exploration and development expenses (complete Form T1229)	22400	+	46	
Other employment expenses (see Guide T4044)	22900	+	47	
Clergy residence deduction (complete Form T1223)	23100	+	48	
Other deductions (specify):	23200	+	49	
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)	23210	+	50	
Add lines 33 to 50.	23300	=	▶	– 51
Line 32 minus line 51 (if negative, enter "0") **Net income before adjustments**	23400	=		52

Social benefits repayment:

Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:

- You entered an amount for EI and other benefits on line 11900 **and** the amount on line 23400 is **more than $75,375**
- You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14600 **and** the amount on line 23400 is **more than $81,761**

If not, enter "0" on line 23500.	23500	–	•53
Line 52 minus line 53 (if negative, enter "0") (If this amount is negative, you may have a non-capital loss. See Form T1A.) **Net income**	23600	=	54

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Step 4 – Taxable income

Enter the amount from line 54 of the previous page.					55
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400		56		
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+	57		
Other payments deduction (enter the amount from line 14700 if you did **not** enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+	58		
Limited partnership losses of other years	25100	+	59		
Non-capital losses of other years	25200	+	60		
Net capital losses of other years	25300	+	61		
Capital gains deduction (complete Form T657)	25400	+	62		
Northern residents deductions (complete Form T2222)	25500	+	63		
Additional deductions (specify):	25600	+	64		
Add lines 56 to 64.	25700	=	▶	–	65
Line 55 minus line 65 (if negative, enter "0")	**Taxable income**	26000	=		66

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						67
Line 67 minus line 68 (**cannot** be negative)	– 0.00	– 50,197.00	– 100,392.00	– 155,625.00	– 221,708.00	68
	=	=	=	=	=	69
Line 69 multiplied by the percentage from line 70	× 15%	× 20.5%	× 26%	× 29%	× 33%	70
	=	=	=	=	=	71
Line 71 plus line 72	+ 0.00	+ 7,529.55	+ 17,819.53	+ 32,180.11	+ 51,344.18	72
Federal tax on taxable income	=	=	=	=	=	73

Enter the amount from line 73 on line 116 and continue at line 74.

Part B – Federal non-refundable tax credits

Basic personal amount: If the amount on line 23600 is **$155,625 or less**, enter $14,398. If the amount on line 23600 is **$221,708 or more**, enter $12,719. Otherwise, use the Federal Worksheet to calculate the amount to enter.	**(maximum $14,398)**	30000			74
Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	**(maximum $7,898)**	30100	+		75
Spouse or common-law partner amount (complete Schedule 5)		30300	+		76
Amount for an eligible dependant (complete Schedule 5)		30400	+		77
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425	+		78
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450	+		79
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5) Number of children you are claiming this amount for	30499 × $2,350 =	30500	+		80
Add lines 74 to 80.			=		81

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

Enter the amount from line 81 of the previous page.				82
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):				
through employment income	30800		•83	
on self-employment income and other earnings	31000	+	•84	
Employment insurance premiums:				
through employment (boxes 18 and 55 of all T4 slips) **(maximum $952.74)**	31200	+	•85	
on self-employment and other eligible earnings (complete Schedule 13)	31217	+	•86	
Volunteer firefighters' amount (VFA)	31220	+	87	
Search and rescue volunteers' amount (SRVA)	31240	+	88	
Canada employment amount: Enter **whichever is less:** $1,287 **or** line 1 plus line 2.	31260	+	89	
Home buyers' amount **(maximum $10,000)**	31270	+	90	
Home accessibility expenses (use Federal Worksheet) **(maximum $20,000)**	31285	+	91	
Adoption expenses	31300	+	92	
Digital news subscription expenses (see line 31350 of the guide) **(maximum $500)**	31350	+	93	
Add lines 83 to 93.		=	▶ +	94
Pension income amount (use Federal Worksheet) **(maximum $2,000)**	31400	+		95
Add lines 82, 94, and 95.			=	96
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; **if not**, claim $8,870)	31600	+		97
Disability amount transferred from a dependant (use Federal Worksheet)	31800	+		98
Add lines 96 to 98.			=	99
Interest paid on your student loans (see Guide P105)	31900	+		100
Your tuition, education, and textbook amounts (complete Schedule 11)	32300	+		101
Tuition amount transferred from a child or grandchild	32400	+		102
Amounts transferred from your spouse or common-law partner (complete Schedule 2)	32600	+		103
Add lines 99 to 103.			=	104
Medical expenses for self, spouse or common-law partner, and your dependent children under 18 years of age	33099		105	
Amount from line 23600 × 3% =	106			
Enter **whichever is less:** $2,479 or the amount from line 106.		–	107	
Line 105 minus line 107 (if negative, enter "0")		=	108	
Allowable amount of medical expenses for other dependants (use Federal Worksheet)	33199	+	109	
Line 108 plus line 109	33200	=	▶ +	110
Line 104 plus line 110	33500	=		111
Federal non-refundable tax credit rate			× 15%	112
Line 111 multiplied by the percentage from line 112	33800	=		113
Donations and gifts (complete Schedule 9)	34900	+		114
Line 113 plus line 114 **Total federal non-refundable tax credits**	35000	=		115

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Part C – Net federal tax

Enter the amount from line 73.					116
Federal tax on split income (TOSI) (complete Form T1206)			40424 +		•117
Line 116 plus line 117			40400 =		118
Amount from line 35000				119	
Federal dividend tax credit (use Federal Worksheet)		40425 +		•120	
Minimum tax carryover (complete Form T691)		40427 +		•121	
Add lines 119 to 121.		=	▶	–	122
Line 118 minus line 122 (if negative, enter "0")	**Basic federal tax**		42900 =		123
Federal surtax on income earned outside Canada (complete Form T2203)			+		124
Line 123 plus line 124			=		125
Federal foreign tax credit (complete Form T2209)			40500 –		126
Line 125 minus line 126			=		127
Recapture of investment tax credit (complete Form T2038(IND))			+		128
Line 127 plus line 128			=		129
Federal logging tax credit (see guide)			–		130
Line 129 minus line 130 (if negative, enter "0")	**Federal tax**		40600 =		•131
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions (**attach** receipts) 40900	**(maximum $650)**	41000			•132
Investment tax credit (complete Form T2038(IND))		41200 +		•133	
Labour-sponsored funds tax credit (see line 41400 of the guide)					
Net cost of shares of a provincially registered fund 41300	Allowable credit	41400 +			•134
Add lines 132 to 134.		41600 =	▶	–	135
Line 131 minus line 135 (if negative, enter "0")			41700 =		136
Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip)			41500 +		•137
Special taxes (see line 41800 of the guide)			41800 +		•138
Add lines 136 to 138.	**Net federal tax**		42000 =		139

Step 6 – Refund or balance owing

Amount from line 42000			140
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100 +		•141
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120 +		142
Social benefits repayment (amount from line 23500)	42200 +		143
Provincial or territorial tax (complete and attach your provincial or territorial Form 428, even if the result is "0")	42800 +		•144
Yukon First Nations tax (complete Form YT432)	43200 +		•145
Add lines 140 to 145. **Total payable**	43500 =		•146

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Step 6 – Refund or balance owing (continued)

Enter the amount from line 146 of the previous page.			147
Total income tax deducted (amounts from all Canadian slips)	43700	•	148
Refundable Quebec abatement (see line 44000 of the guide)	44000	+ •	149
Federal refundable First Nations abatement (complete Form YT432)	44100	+ •	150
CPP or QPP overpayment (see line 30800 of the guide)	44800	+ •	151
Employment insurance (EI) overpayment (see line 45000 of the guide)	45000	+ •	152
Refundable medical expense supplement (use Federal Worksheet)	45200	+ •	153
Canada workers benefit (CWB) (complete Schedule 6)	45300	+ •	154
Canada training credit (CTC) (complete Schedule 11)	45350	+ •	155
Refund of investment tax credit (complete Form T2038(IND))	45400	+ •	156
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+ •	157
Employee and partner GST/HST rebate (complete Form GST370)	45700	+ •	158
Eligible educator school supply tax credit Supplies expenses **(maximum $1,000)** 46800 × 25% =	46900	+ •	159
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+ •	160
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+ •	161
Air quality improvement tax credit (complete Form T2039)	47557	+ •	162
Tax **paid** by instalments	47600	+ •	163
Provincial or territorial credits (complete Form 479, if it applies)	47900	+ •	164
Add lines 148 to 164. **Total credits**	48200	= ►	– 165
Line 147 minus line 165 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**			= 166

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:

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 •