



Wealthsimple Tax

Wealthsimple Impôt

Eugene Twien
2022 tax return

April 24, 2023 7:38 pm

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



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

ON **8**

Identification

First name

Eugene Nana Kobina

Last name

Twien

Mailing address

37-2585 Jane Street

PO Box

RR

City

Toronto

Prov./Terr.

O N

Postal code

M 3 L 1 R 8

Email address

JeezySam@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)

5 2 6 3 4 1 1 9 3

Date of birth
(Year Month Day)

1 9 9 6 1 2 0 3

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:

ON

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:

ON

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)



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.

Climate action incentive payment

Tick this box if you **reside outside** of the census metropolitan areas (CMA) of Barrie, Belleville-Quinte West, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor, as determined by Statistics Canada (2021), and expect to continue to reside outside the same CMA on April 1, 2023.

1 ☐

Note: If your marital status is married or living common-law, and both you and your spouse or common-law partner were residing in the same location outside of a CMA, you must tick this box on both of your returns.

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.

Consent to share contact information – Organ and tissue donor registry

I authorize the CRA to provide my name and email address to Ontario Health so that Ontario Health (Trillium Gift of Life) may contact or send information to me by email about organ and tissue donation.

1 ☐ Yes 2 ☒ No

Note: You are **not** consenting to organ and tissue donation when you authorize the CRA to share your contact information with Ontario Health. Your authorization is valid only in the tax year that you file this tax return. Your information will only be collected under the Ontario Gift of Life Act.

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	1,250	00	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	+	18,503	24
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)	11300	+		
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400	+		
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	+		
Elected split-pension amount (complete Form T1032)	11600	+		
Universal child care benefit (UCCB) (see the RC62 slip)	11700	+		
UCCB amount designated to a dependant	11701			
Employment insurance (EI) and other benefits (box 14 of the T4E slip)	11900	+		
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	+		
Amount of dividends (other than eligible)	12010			
Interest and other investment income (use Federal Worksheet)	12100	+		
Net partnership income (limited or non-active partners only)	12200	+		
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)	12500	+		
Rental income (see Guide T4036) Gross 12599			Net 12600	+
Taxable capital gains (complete Schedule 3)	12700	+		
Support payments received (see Guide P102) Total 12799			Taxable amount 12800	+
Registered retirement savings plan (RRSP) income (from all T4RSP slips)	12900	+		
Other income (specify):	13000	+		
Taxable scholarships, fellowships, bursaries, and artists' project grants	13010	+		
Add lines 1 to 18.		=	19,753	24
Self-employment income (see Guide T4002):				
Business income Gross 13499 27,406 30			Net 13500 2,763 36	20
Professional income Gross 13699			Net 13700	+
Commission income Gross 13899			Net 13900	+
Farming income Gross 14099			Net 14100	+
Fishing income Gross 14299			Net 14300	+
Add lines 20 to 24.			Net self-employment income = 2,763 36	25
Line 19 plus line 25			= 22,516 60	26
Workers' compensation benefits (box 10 of the T5007 slip)	14400			
Social assistance payments	14500	+		
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+		
Add lines 27 to 29 (see line 25000 in Step 4).	14700	=		
Line 26 plus line 30			+	
Total income	15000	=	22,516	60
				31

Step 3 – Net income

Enter the amount from line 31 of the previous page.

22,516 | 60 | **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** + 3 85 **•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** = 3 85 **►**— 3 85 **51**

Line 32 minus line 51 (if negative, enter "0")

Net income before adjustments **23400** = 22,512 75 **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** = 22,512 75 **54**

Step 4 – Taxable income

Enter the amount from line 54 of the previous page.

				22, 512	75	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	+	0	00		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	=	0	00		65
Line 55 minus line 65 (if negative, enter "0")						66
Taxable income	26000	=	22, 512	75		

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	22, 512 75					67
Line 67 minus line 68 (cannot be negative)	– 0 00	– 50,197 00	– 100,392 00	– 155,625 00	– 221,708 00	68
	= 22, 512 75	=	=	=	=	69
Line 69 multiplied by the percentage from line 70	× 15%	× 20.5%	× 26%	× 29%	× 33%	70
	= 3, 376 91	=	=	=	=	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	= 3, 376 91	=	=	=	=	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		14,398	00	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.				=	14,398 00	81	

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

Enter the amount from line 81 of the previous page.				14,398	00	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	+	25	41		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	+	1,287	00		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.		=	1,312	41		94
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400	+			95
Add lines 82, 94, and 95.		=	15,710	41		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.		=	15,710	41		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.		=	15,710	41		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	=	15,710	41		111
Federal non-refundable tax credit rate		×			15%	112
Line 111 multiplied by the percentage from line 112	33800	=	2,356	56		113
Donations and gifts (complete Schedule 9)	34900	+				114
Line 113 plus line 114						
Total federal non-refundable tax credits	35000	=	2,356	56		115

Part C – Net federal tax

Enter the amount from line 73.

Enter the amount from line 73.										3,376		91		116			
Federal tax on split income (TOSI) (complete Form T1206)										40424		+				117	
Line 116 plus line 117										40400		=		3,376		91 118	
Amount from line 35000										2,356		56		119			
Federal dividend tax credit (use Federal Worksheet)										40425		+				120	
Minimum tax carryover (complete Form T691)										40427		+				121	
Add lines 119 to 121.										=		2,356		56		▶ 122	
Line 118 minus line 122 (if negative, enter "0")										Basic federal tax		42900		=		1,020 35 123	
Federal surtax on income earned outside Canada (complete Form T2203)												+				124	
Line 123 plus line 124												=		1,020		35 125	
Federal foreign tax credit (complete Form T2209)										40500		−				126	
Line 125 minus line 126												=		1,020		35 127	
Recapture of investment tax credit (complete Form T2038(IND))												+				128	
Line 127 plus line 128												=		1,020		35 129	
Federal logging tax credit (see guide)												−				130	
Line 129 minus line 130 (if negative, enter "0")										Federal tax		40600		=		1,020 35 131	
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		=		1,020		35 136	
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		=		1,020 35 139	

Step 6 – Refund or balance owing

Amount from line 42000			1,020	35	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	+	150	76	144
Add lines 140 to 144.	Total payable	=	1,171	12	145

Step 6 – Refund or balance owing (continued)

Enter the amount from line 145 of the previous page.

1,171	12	146
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Total income tax deducted (amounts from all Canadian slips)	43700		86	85	• 147
Refundable Quebec abatement (see line 44000 of the guide)	44000	+			• 148
CPP or QPP overpayment (see line 30800 of the guide)	44800	+	26	65	• 149
Employment insurance (EI) overpayment (see line 45000 of the guide)	45000	+	19	75	• 150
Refundable medical expense supplement (use Federal Worksheet)	45200	+			• 151
Canada workers benefit (CWB) (complete Schedule 6)	45300	+	1,428	00	• 152
Canada training credit (CTC) (complete Schedule 11)	45350	+			• 153
Refund of investment tax credit (complete Form T2038(IND))	45400	+			• 154
Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	45600	+			• 155
Employee and partner GST/HST rebate (complete Form GST370)	45700	+			• 156
Eligible educator school supply tax credit					
Supplies expenses (maximum \$1,000)	46800				
		×	25% =	46900	+
Canadian journalism labour tax credit (box 236 of all T5013 slips)	47555	+			• 158
Return of fuel charge proceeds to farmers tax credit (complete Form T2043)	47556	+			• 159
Air quality improvement tax credit (complete Form T2039)	47557	+			• 160
Tax paid by instalments	47600	+			• 161
Provincial or territorial credits (complete Form 479, if it applies)	47900	+			• 162
Add lines 147 to 162.	Total credits	=	1,561	25	▶

Line 146 minus line 163

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

=	-390	13	164
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Refund	48400	390	13	•
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Balance owing	48500			
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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**.

Ontario **Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2022 tax refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 48400 above		1
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Your donation to the Ontario opportunities fund	46500	—	•2
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Net refund (line 1 minus line 2)	46600	=		•3
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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: 6473036392

Date:

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

Was a fee charged? 1 ☐ Yes 2 ☐ No

EFILE number (if applicable):	48900				
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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.**

$$48700 \boxed{} 48800 \boxed{} \text{ ————— } | \text{ ————— } | \cdot 48600 \overline{) } \cdot$$

Capital Gains (or Losses)

Protected B when completed

Complete this schedule to report your taxable capital gains on line 12700 of your return. If you need more space, attach a separate sheet. **Attach** a copy of this schedule to your paper return.

For more information about capital gains or losses, including business investment losses, see Guide T4037, Capital Gains.

If you realized a gain on a disposition, you may be able to claim a capital gains deduction on line 25400 of your return. If you have capital gains or losses on your T5, T5013, T4PS, and T3 information slips, report them on line 17400 or line 17600 of this schedule.

Property type	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
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Qualified small business corporation shares

Number	Name of corp. and class of shares	(1)	(2)	(3)	(4)	(5)
Total		10699			Gain (or loss)	10700

1

Qualified farm or fishing property

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		10999			Gain (or loss)	11000 +

2

Mortgage foreclosures and conditional sales reposessions

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		12399			Gain (or loss)	12400 +

3

Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares

Number	Name of fund/corp. and class of shares	(1)	(2)	(3)	(4)	(5)
Table attached						
Total		13199	0 28		Gain (or loss)	13200 + -3 71

4

Real estate, depreciable property, and other properties (see the next page for principal residence)

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		13599			Gain (or loss)	13800 +

5

Bonds, debentures, promissory notes, crypto-assets, and other similar properties

Face value	Maturity date	Name of issuer	(1)	(2)	(3)	(4)	(5)
Total			15199			Gain (or loss)	15300 +

6

Other mortgage foreclosures and conditional sales reposessions

Address or legal description	Prov./Terr.	(1)	(2)	(3)	(4)	(5)
Total		15499			Gain (or loss)	15500 +

7

Personal-use property (see the next page for principal residence)

(Provide full description)	(1)	(2)	(3)	(4)	(5)
Gain only					15800 +

8

Listed personal property (LPP) (LPP losses can only be applied against LPP gains)

(Provide full description)	(1)	(2)	(3)	(4)	(5)

Subtract: unapplied LPP losses from other years

—

Net gain only 15900 +

9

Add lines 1 to 9. Total of gains (or losses) of qualified properties and other properties = -3 | 71 10

Amount from line 10 of the previous page		-3	71	11
Capital gains deferral from qualifying dispositions of eligible small business corporation shares included on line 4 of the previous page	16100	—		12
Line 11 minus line 12		=	-3 71	13
Capital gains (or losses) from T5, T5013, and T4PS information slips	17400	+		14
Capital gains (or losses) from T3 information slips	17600	+		15
Add lines 13 to 15.		=	-3 71	16
Capital loss from a reduction in your business investment loss	17800	—		17
Total of all gains (or losses) before reserves line 16 minus line 17	19100	=	-3 71	18
Reserves from line 67060 of Form T2017 (if negative, show in brackets and subtract)	19200	+		19
Total capital gains (or losses) line 18 plus line 19	19700	=	-3 71	20
Applicable rate		×	50%	21
Line 20 multiplied by the percentage on line 21				
If the result is positive, enter it on line 12700 of your return. If the result is negative (loss), read the instructions below.	Taxable capital gains (or net capital loss) in 2022			
	19900	=	-1 85	22

If the amount on line 22 is negative (loss), do **not** report the amount on line 12700 of your return. Your latest notice of assessment or reassessment will give you the amount of the loss that you can use to reduce your taxable capital gains of other years.

If you have a net capital loss in 2022 and would like to apply it against the taxable capital gains that you reported on your 2019, 2020, or 2021 return, complete Form T1A, Request for Loss Carryback.

You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

Principal residence

Complete this part if you disposed of a property (or properties) in 2022 that you are claiming a principal residence exemption for. Also complete Form T2091(IND), Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust), or Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.

Even if you do **not** sell your property, you may have a **deemed disposition** that you must report. A deemed disposition occurs when you are considered to have disposed of property even though you did not actually sell it. For example, a deemed disposition may occur when you change how you use your principal residence, such as when you change all or part of your principal residence to a rental or business operation, or change your rental or business operation to a principal residence.

If you were **not** a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce or eliminate the amount of the principal residence exemption. For more information, call the CRA at **1-800-959-8281**.

Principal residence designation

Tick the box that applies to your designation of the property described on Form T2091(IND) or Form T1255.

- 17900** 1 ☐ I designate the property to have been my principal residence for **all years owned** or for all years owned except one year in which I replaced my principal residence.
- 2 ☐ I designate the property to have been my principal residence for **some but not all years owned**.
- 3 ☐ I designate the **properties** to have been my principal residences for **some or all of the years owned**.

See the privacy notice on your return.

T5008s and capital gains table

Description	Proceeds	ACB	Outlays	Gain/loss	Share
SNDL INC (T5008)	0.28	3.99		-3.71	

Canada Workers Benefit

Protected B when completed

The Canada workers benefit (CWB) is a refundable tax credit intended to supplement the earnings of low-income workers. This benefit has two parts: a basic amount and a disability supplement. To claim the basic CWB, complete steps 1 and 2. To claim the CWB disability supplement, complete steps 1 and 3. To claim the basic CWB and the CWB disability supplement, complete steps 1, 2, and 3, if applicable.

As of the 2019 tax year, you may choose to include or **not** include tax-exempt income when you calculate the CWB.

Complete this schedule if you met **all** of the following conditions in 2022:

- You were a resident of Canada throughout the year
- You earned working income (see Part A)
- You were, at the end of the year, 19 years of age or older, or you resided with your spouse or common-law partner or your child

Attach a copy of this schedule to your paper return.

You **cannot** claim the CWB for 2022 if **any** of the following conditions apply to you:

- You were enrolled as a full-time student at a designated educational institution for a total of **more than 13 weeks** in the year, unless you had an eligible dependant at the end of the year
- You were confined to a prison or similar institution for a period of at least 90 days during the year
- You were exempt from income tax in Canada for a period in the year when you were an officer or a servant of another country (such as a diplomat) residing in Canada **or** you were a family member who resided with such a person, or an employee of such a person, at any time in the year

Notes: If you had a spouse or common-law partner but did **not** have an **eligible spouse** or an **eligible dependant** as defined below, complete this schedule as if you did **not** have an **eligible spouse** or an **eligible dependant**.

If you are completing a final return for a deceased person who met the conditions above, you can claim the CWB for that person if the date of death was after June 30, 2022.

An **eligible spouse** is a person who meets **all** of the following conditions:

- They were your cohabiting spouse or common-law partner on December 31, 2022 (or, if they died after June 30, 2022, they were your cohabiting spouse or common-law partner on the date of death and you were **not** the cohabiting spouse or common-law partner of another individual on December 31, 2022)
- Note:** You are considered to have had a cohabiting spouse or common-law partner, on December 31, 2022, if you had not been living separate and apart because of a breakdown in your marriage or common-law partnership for a period of at least 90 days, that includes December 31, 2022.
- They were a resident of Canada throughout 2022
- They were **not** enrolled as a full-time student at a designated educational institution for a total of more than 13 weeks in the year unless they had an eligible dependant at the end of the year
- They were **not** confined to a prison or similar institution for a period of at least 90 days during the year
- They were **not** exempt from income tax in Canada for a period in the year when they were an officer or a servant of another country (such as a diplomat) residing in Canada **or** they were a family member who resided with such a person, or an employee of such a person, at any time in the year

An **eligible dependant** is a person who meets **all** of the following conditions:

- They were your or your spouse's or common-law partner's child
- Note:** For the purposes of this claim, a child includes a person under your custody and control who was wholly dependent on you for support. A child you lived with and cared for under a kinship or close relationship program (of the federal government, a provincial or territorial government or an Indigenous governing body), can still be an eligible dependant, even if you received payments under that program, as long as the payments were not a children's special allowance for that child.
- They were under 19 years of age and lived with you on December 31, 2022 (or, if they died after June 30, 2022, they lived with you on the date of death and would have been under 19 years of age on December 31, 2022)
- They were **not** eligible for the CWB for 2022

Step 1 – Working income and adjusted family net income

Do you have an eligible dependant ?	38100	1 ☐ Yes	2 ☒ No
Do you have an eligible spouse ?	38101	1 ☐ Yes	2 ☒ No
Are you claiming the basic CWB? If yes , complete parts A and B, then, if applicable, complete Step 2.	38102	1 ☒ Yes	2 ☐ No
Are you eligible for the disability tax credit (DTC)? If yes , complete parts A and B, then, if applicable, complete Step 3.	38103	1 ☐ Yes	2 ☒ No
Is your eligible spouse eligible for the DTC for themselves? If yes , your eligible spouse must complete steps 1 and 3 on a separate Schedule 6.	38104	1 ☐ Yes	2 ☐ No
Are you choosing to include tax-exempt income to calculate the CWB? (1)	38105	1 ☐ Yes	2 ☐ No

Part A – Family working income

Complete columns 1 and 2 if you had an **eligible spouse** on December 31, 2022.

If **not**, complete column 1 only.

	Column 1 You			Column 2 Your eligible spouse		
Employment income and other employment income from line 10100 and line 10400 of the return	19,753	24				1
Taxable scholarships, fellowships, bursaries, and artists' project grants from line 13010 of the return	+		38106	+		2
Total self-employment income from lines 13500, 13700, 13900, 14100, and 14300 of the return (excluding losses) (2)	+	2,763	36	+		3
Tax-exempt working income earned on a reserve (from line 10000 of Form T90, Income Exempt from Tax under the Indian Act) (1) or an allowance received as an emergency volunteer (from line 10105 of the return)	+		38107	+		4
Add lines 1 to 4. Enter the result, even if it is "0". Working income	=	22,516	60	38108	=	5
Add the amounts from line 5 in columns 1 and 2. Enter this amount on line 16. Family working income					22,516	60 6

You can claim the **basic CWB** in Step 2 if the family working income on line 6 is **more than \$3,000**.

If you are eligible for the **CWB disability supplement**, your working income on line 5 (column 1) must be **more than \$1,150**.

(1) Including tax-exempt income is optional for the CWB. If you choose to include tax-exempt working income on line 4 in Part A, you also must include any tax-exempt income that applies on line 8 in Part B.

If you choose to include your tax-exempt income in column 1 of parts A and B, you also must include your eligible spouse's tax-exempt income in column 2 of parts A and B.

(2) If you have reported income from **more than one** business on **one** self-employment line (13500, 13700, 13900, 14100, or 14300) and you are reporting a profit from one business and a loss from another, include only the profit amounts on line 3 when calculating working income. If you are reporting a loss from only **one** business at **one** of these lines, do **not** include that loss.

Part B – Adjusted family net income

Complete columns 1 and 2 if you had an **eligible spouse** on December 31, 2022.

If **not**, complete column 1 only.

	Column 1 You	Column 2 Your eligible spouse
Net income from line 23600 of the return	22,512 75	
Tax-exempt part of all income earned or received on a reserve minus the deductions related to that income (from line 10026 of Form T90) or an allowance received as an emergency volunteer (from line 10105 of the return)	+	38109 +
Total of universal child care benefit (UCCB) repayment (line 21300 of the return) and registered disability savings plan (RDSP) income repayment (included on line 23200 of the return)	+	+
Add lines 7 to 9.	= 22,512 75	=
Total of UCCB (line 11700 of the return) and RDSP income (line 12500 of the return)	–	–
Line 10 minus line 11 (if negative, enter "0")	= 22,512 75	38110 =
Add the amounts from line 12 in columns 1 and 2. If you had an eligible spouse , continue at line 14; if not , continue at line 15.		22,512 75
Secondary earner exemption: If your working income (line 5) is less than your eligible spouse's working income, enter whichever is less from column 1 : amount from line 5 or line 12.		
If your working income (line 5) is equal to or more than your eligible spouse's working income, enter whichever is less from column 2 : amount from line 5 or line 12. (maximum \$14,336)		–
Line 13 minus line 14		
Enter this amount on line 23 and line 35. Adjusted family net income		= 22,512 75

If your adjusted family net income from line 15 is:

- **equal to or more than** the amount listed in the chart, **you are not entitled to the CWB**
- **less than** the amount listed in the chart, you may be entitled to the CWB. Continue to Step 2 to calculate the basic CWB and/or Step 3 for the CWB disability supplement, whichever applies

Adjusted family net income limits for the basic CWB and the CWB disability supplement

Your family status	Basic CWB	CWB disability supplement	
		You are eligible for the DTC	You and your eligible spouse are eligible for the DTC
You did not have an eligible spouse or an eligible dependant	\$33,015	\$37,932	not applicable
You had an eligible spouse or an eligible dependant	\$43,212	\$48,124	\$53,037

Step 2 – Basic CWB

If you had an **eligible spouse**, only one of you can claim the basic CWB. The person who received the CWB advance payments for 2022 must claim the basic CWB for the year.

If you had an **eligible dependant**, only one person can claim the basic CWB for that eligible dependant.

If you **cannot** decide who will claim the basic CWB when you have an eligible spouse or an eligible dependant, the Canada Revenue Agency will decide who will claim the basic CWB.

Family working income from line 6	22,516 60	16	
Base amount	— 3,000 00	17	
Line 16 minus line 17 (if negative, enter "0")	= 19,516 60	18	
Rate	× 27%	19	
Line 18 multiplied by the percentage from line 19	= 5,269 48	20	
Maximum benefit: If you had an eligible spouse or an eligible dependant , enter \$2,461. If not , enter \$1,428.	1,428 00	21	
Enter whichever is less : amount from line 20 or line 21.			1,428 00 22
Adjusted family net income from line 15	22,512 75	23	
Base amount: If you had an eligible spouse or an eligible dependant , enter \$26,805. If not , enter \$23,495.	— 23,495 00	24	
Line 23 minus line 24 (if negative, enter "0")	= 0 00	25	
Rate	× 15%	26	
Line 25 multiplied by the percentage from line 26	= 0 00	27	
Line 22 minus line 27 (if negative, enter "0")			— 0 00
If you are not completing Step 3, enter this amount on line 45300 of your return.			= 1,428 00 28

Step 3 – CWB disability supplement

If you had an **eligible spouse** and one of you is eligible for the DTC, that person should claim the basic CWB **and** the CWB disability supplement.

If you had an **eligible spouse** and you are both eligible for the DTC, only one of you can claim the basic CWB. However, each of you must claim the CWB disability supplement on a separate Schedule 6.

Amount from line 5 in column 1		29	
Base amount	— 1,150 00	30	
Line 29 minus line 30 (if negative, enter "0")	=	31	
Rate	× 27%	32	
Line 31 multiplied by the percentage from line 32	=	33	
Enter whichever is less : amount from line 33 or \$737.			
Adjusted family net income from line 15		35	
Base amount: If you had an eligible spouse or an eligible dependant , enter \$43,210. If not , enter \$33,018.	—	36	
Line 35 minus line 36 (if negative, enter "0")	=	37	
Rate: If you had an eligible spouse and they are also eligible for the DTC, enter 7.5%. If not , enter 15%.	×	38	
Line 37 multiplied by the percentage from line 38	=	39	
Line 34 minus line 39 (if negative, enter "0")			—
If you completed Step 2, enter the amount from line 28. If not , enter "0".			=
Line 40 plus line 41			+
Enter this amount on line 45300 of your return.			=

See the privacy notice on your return.

**RRSP, PRPP, and SPP Unused Contributions,
Transfers, and HBP or LLP Activities**

Protected B when completed

Complete parts A, B, C, and D of this schedule if **any** of the following conditions apply to you:

- You will **not** be deducting all of the unused registered retirement savings plan (RRSP), pooled registered pension plan (PRPP), or specified pension plan (SPP) contributions you previously reported and that are available to deduct on your 2022 return, as shown on your latest notice of assessment or reassessment, or Form T1028, Your RRSP Information for 2022
- You will **not** be deducting all of the RRSP, PRPP, and SPP contributions you made from March 2, 2022, to March 1, 2023, on your 2022 return
- You have transferred to your RRSP, PRPP, or SPP certain amounts that you included in your income for 2022
- You are designating contributions made to your RRSP, PRPP, or SPP as a 2022 repayment under the Home Buyers' Plan (HBP) or the Lifelong Learning Plan (LLP)
- You want to claim the full amount of RRSP, PRPP, and SPP contributions you made (including any unused RRSP, PRPP, or SPP contributions) on line 20800 of your return **and** you reported employer PRPP contributions on line 20810 of your return

Complete Part E if you withdrew funds from your RRSP in 2022 under the HBP or the LLP.

Complete Part F if you will be the beneficiary of income that was contributed to an amateur athlete trust in 2022 and you want that income to be used to calculate your RRSP deduction limit.

If **none** of the situations for parts A to F above apply to you, do **not** complete this schedule. Instead, enter your total contributions made to your RRSP, PRPP, or SPP, or your spouse's or common-law partner's RRSP or SPP for the year on line 20800 of your return.

Attach a copy of this schedule to your paper return.

Generally, your SPP and PRPP contributions are subject to the same rules as RRSP contributions and should be included on this schedule.

For more information, see Guide T4040, RRSPs and Other Registered Plans for Retirement.

Part A – Contributions

Complete this part to calculate your total contributions.

Enter, on lines 2 and 3 below, all contributions you made for the dates specified even if you are not designating or deducting them on your 2022 return. Otherwise, the Canada Revenue Agency may reduce or disallow your claim for these contributions on your return for a future year.

Include on lines 2 and 3 amounts transferred to your RRSP, PRPP, or SPP (also see line 24640 in Part C) and contributions you are designating as a repayment under the HBP or the LLP (Part B).

Do **not** include **any** of the following amounts on lines 2 and 3:

- unused RRSP, PRPP, or SPP contributions you made after March 1, 2022, that were refunded to you or your spouse or common-law partner in 2022
- all or part of the contributions you made to your RRSP or an RRSP for your spouse or common-law partner less than 90 days before either of you withdrew funds from that RRSP under the HBP or the LLP. For more information, go to canada.ca/home-buyers-plan or canada.ca/lifelong-learning-plan.
- your employer's contributions to your PRPP as reported on line 20810 of your return
- any payment directly transferred to your RRSP, PRPP, or SPP if you did not receive an information slip or if it is shown in box 35 of your T4RSP or T4RIF slips
- the part of an RRSP withdrawal that you recontributed to your RRSP and deducted on line 23200 of your return. This would have happened if you withdrew more RRSP funds than necessary in error to get past service benefits under a registered pension plan (RPP)
- the excess part of a direct transfer of a lump-sum payment from your RPP to an RRSP, a PRPP, or a registered retirement income fund (RRIF) that you withdrew and are including on line 12900 or line 13000 and deducting on line 23200 of your 2022 return
- contributions made from exempt earnings (see Form RC383, Tax-Exempt Earned Income and Contributions for a Pooled Registered Pension Plan)

Enter your **unused** RRSP contributions previously reported and available to deduct for 2022 as shown on your latest notice of assessment or reassessment, or Form T1028 for 2022 (unused RRSP contributions also include your unused PRPP and SPP contributions).

		1
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Enter contributions made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from **March 2, 2022**, to **December 31, 2022** (**attach** all receipts).

		2
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Enter contributions made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from **January 1, 2023**, to **March 1, 2023** (**attach** all receipts).

+		3
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Line 2 plus line 3

24500	=		4
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Line 1 plus line 4

Enter this amount on line 6 of the next page.

Total contributions

=		5
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Part D – Unused contributions available to carry forwardEnter your **contributions available to deduct** from line 10 of the previous page.Enter your **RRSP deduction** from line 20 of the previous page.

			21
	–		22
Line 21 minus line 22	Your unused contributions available to carry forward to a future year	=	23

Your unused RRSP contributions previously reported and available to deduct for 2023 will be shown on your 2022 notice of assessment.

Part E – 2022 withdrawals under the HBP and the LLP

Complete this part if you withdrew funds from your RRSP under the HBP or the LLP in 2022.

For more information on the HBP, go to **canada.ca/home-buyers-plan**.For more information on the LLP, go to **canada.ca/lifelong-learning-plan**.

HBP: Amount from box 27 from all of your 2022 T4RSP slips **24700** **24**

Tick this box if the address on page 1 of your return is the same as the address of the home you purchased under the HBP. **25900** **25**

LLP: Amount from box 25 from all of your 2022 T4RSP slips **26300** **26**

Tick this box to designate your spouse or common-law partner as the student you withdrew the funds for under the LLP. You can only make this designation on the return for the year you make your first withdrawal under the LLP. If you do **not** tick this box, you will be considered the student for LLP purposes. **26400** **27**

Part F – 2022 contributions to an amateur athlete trust

Complete this part to report qualifying performance income (generally endorsement income, prize money, or income from public appearances received by an amateur athlete) contributed in 2022 to an amateur athlete trust. This income qualifies as earned income when calculating the RRSP deduction limit of the trust's beneficiary.

Enter the amount of income that was contributed to an amateur athlete trust in 2022. **26700** **28**

See the privacy notice on your return.

The Canada Pension Plan (CPP) was amended to provide for the enhancement of pensions. The government of Quebec also adopted legislative amendments to enhance the Quebec Pension Plan (QPP) in a similar way as the federal plan. The enhancements are funded by additional enhanced contributions that began in January 2019.

The contributions consist of a base amount and an enhanced amount. As an employee, your employer will have already deducted the contributions from your salary and wages. As a self-employed individual, you will calculate your required contributions (if any) on this schedule including the base and the enhanced amounts.

For more information, see lines 22200, 22215, 30800, and 31000 of the Federal Income Tax and Benefit Guide.

Is this form for you?

Complete this schedule to calculate your required CPP contributions or overpayment for 2022 if you were a resident of a province or territory **other than Quebec** on December 31, 2022, and you have **no** earned income from the province of Quebec. **Attach** a copy of this schedule to your paper return.

Do **not** complete this schedule if **any** of your T4 slips show QPP contributions. **Instead**, complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments.

Which parts of this schedule do you need to complete?

Part 1 – Complete this part if you are electing to **stop** contributing to the CPP or you are **revoking** a prior election.

Part 2 – Complete this part to determine the number of months for the CPP contributions calculation.

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings you are electing to pay CPP contributions on.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings you are electing to pay CPP contributions on. (You must first complete Part 3.)

Part 1 – Election to stop contributing to the CPP or revocation of a prior election

You were considered a CPP working beneficiary and were required to make CPP contributions in 2022 if you met **all** of the following conditions:

- You were 60 to 70 years of age
- You received a CPP or QPP retirement pension
- You had employment income or self-employment income or both

However, if you were **at least 65 years of age but under 70 years of age**, you can elect to stop paying CPP contributions.

Employment income

If you had employment income for 2022 and you elected in 2022 to stop paying CPP contributions or revoked in 2022 an election made in a previous year, you should have already completed and sent Form CPT30, Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election, to the Canada Revenue Agency (CRA) and your employer(s).

Self-employment income only

If you had **only** self-employment income for 2022 and are electing in 2022 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2022 you are choosing to start this election on line 50372 on the next page. The date **cannot** be earlier than the month you turn 65 years of age and are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter "06" on line 50372.

If, in 2022, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2022 you are choosing to revoke this election on line 50374 on the next page. Your election remains valid until you revoke it or turn 70 years of age. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will need to complete Form CPT30 in that year for your election to remain valid.

Part 1 – Election to stop contributing to the CPP or revocation of a prior election (continued)**Employment and self-employment income**

If you had **both** employment income and self-employment income in 2022 and you wanted to elect to **stop** paying CPP contributions in 2022 or **revoke** in 2022 an election made in a previous year, you should have completed Form CPT30 in 2022. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer.

If you completed and sent Form CPT30 when you became employed in 2022, but your intent was to elect in 2022 to stop paying CPP contributions or revoke an election made in a previous year on your self-employment income before you became employed, enter the month you want to stop contributing on line 50372.

If you want to revoke in 2022 an election made in a previous year, enter the month you want to resume contributing on line 50374.

If you did **not** complete and send Form CPT30 for 2022 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a previous year on your self-employment earnings for 2022 on this schedule.

Election or revocation

If you had self-employment income in 2022, an election or revocation that begins in 2022 must be filed **on or before June 15, 2024**, to be valid.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month entered on line 50372.

Month
50372

I want to **revoke** an election made in a previous year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month entered on line 50374.

Month
50374

Part 2 – Determine the number of months for the CPP contributions calculation

Enter "12" on line A below **unless** any of the following conditions apply:

- You turned 18 years of age in 2022. Enter the number of months in the year after the month you turned 18 on line A.
- You were receiving a CPP or QPP disability pension for all of 2022. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2022, enter the number of months you were not receiving a disability pension on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2022. Enter the number of months in the year, up to and including the month you made the election, on line A. If you had self-employment income in 2022 and entered a month on line 50372 of Part 1, enter on line A the number of months in the year prior to the month that you entered on line 50372.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and elected to stop paying CPP contributions in a previous year and you have **not** revoked that election. Enter "0" on line A.
- You were 65 to 70 years of age in 2022 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in a previous year and you revoked that election in 2022. Enter the number of months in the year after the month you revoked the election on line A. If you had self-employment income in 2022 and entered a month on line 50374 of Part 1, enter on line A the number of months in the year after and including the month you entered on line 50374.
- You turned 70 years of age in 2022 and you did not elect to stop paying CPP contributions. Enter the number of months in the year, up to and including the month you turned 70 years of age, on line A.
- You were 70 years of age or older for all of 2022. Enter "0" on line A.
- The individual died in 2022. Enter the number of months in the year, up to and including the month the individual died, on line A.

Enter the number of months that **CPP** applies in 2022.

12 A

Use the number of months from line A of Part 2 to determine your prorated **maximum CPP pensionable earnings** and **maximum basic CPP exemption** on the table below.

Monthly proration table for 2022

Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption (1)	Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption (1)
1	\$5,408.33	\$291.67	7	\$37,858.33	\$2,041.67
2	\$10,816.67	\$583.33	8	\$43,266.67	\$2,333.33
3	\$16,225.00	\$875.00	9	\$48,675.00	\$2,625.00
4	\$21,633.33	\$1,166.67	10	\$54,083.33	\$2,916.67
5	\$27,041.67	\$1,458.33	11	\$59,491.67	\$3,208.33
6	\$32,450.00	\$1,750.00	12	\$64,900.00	\$3,500.00

Part 3 – Calculating your CPP contributions and overpayment on employment income

Enter your maximum CPP pensionable earnings from the monthly proration table above using the number of months from line A of Part 2. (maximum \$64,900)	64,900	00	1
Total CPP pensionable earnings: Enter the total from box 26 of all of your T4 slips (maximum \$64,900 per slip) (if box 26 is blank, enter the amount from box 14).	50339	1,250	00 2
Enter whichever is less: amount from line 1 or line 2.	1,250	00	3
Enter your maximum basic CPP exemption from the monthly proration table above using the number of months from line A of Part 2. (maximum \$3,500)	—	3,500	00 4
Earnings subject to CPP contributions: line 3 minus line 4 (if negative, enter "0") (maximum \$61,400)	=	0	00 5
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all of your T4 slips.	50340	55	91 6
Actual base contributions on CPP pensionable earnings: Amount from line 6	55	91	× 86.8421% =
	—	48	55 7
Actual enhanced contributions on CPP pensionable earnings: line 6 minus line 7	=	7	36 8
Required base contributions on CPP pensionable earnings: Amount from line 5	0	00	× 4.95% = (maximum \$3,039.30)
		0	00 9
Required enhanced contributions on CPP pensionable earnings: Amount from line 5	0	00	× 0.75% = (maximum \$460.50)
	+	0	00 10
Total required contributions on CPP pensionable earnings: line 9 plus line 10	=	0	00 11
Enter the amount from line 6.	55	91	12
Enter the amount from line 11.	—	0	00 13
Line 12 minus line 13 (if negative, enter "0") (2)	=	55	91 14

If you are self-employed or electing to pay additional CPP contributions on other earnings, continue at Part 5. If your earnings subject to contributions are from **employment only**, claim the deduction and tax credit as follows:

- Enter on **line 30800** of your return (in dollars and cents) **whichever is less:** amount from line 7 or line 9. Also enter this amount on **line 58240** of your provincial or territorial Form 428 (in dollars and cents), if applicable
- Enter on **line 22215** of your return (in dollars and cents) **whichever is less:** amount from line 8 or line 10
- Enter on **line 44800** of your return (in dollars and cents) the amount from line 14 if it is positive

If you are completing Part 5, and you calculate that your self-employment income and other earnings subject to contributions (line 22 of Part 5) are "0", report your CPP contributions as noted above.

(1) If you started receiving CPP retirement benefits in 2022, your basic exemption may be prorated by the CRA.

(2) If this amount is negative, you may be able to make additional CPP contributions. See Form CPT20, Election to Pay Canada Pension Plan Contributions.

Part 4 – CPP contributions on self-employment income and other earnings only (no employment income)

Pensionable net self-employment earnings ⁽³⁾ (amount from line 12200 of your return plus line 25 of your return)			1
Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373	+	2
CPP pensionable earnings: Line 1 plus line 2 (if negative, enter "0") (maximum \$64,900) ⁽³⁾	=		3
Basic exemption (maximum \$3,500) ⁽³⁾	–		4
Line 3 minus line 4 (if negative, enter "0") (maximum \$61,400)	=		5
CPP contribution rate	×	11.4%	6
CPP contributions payable on self-employment and other earnings: Line 5 multiplied by the percentage from line 6 Enter this amount (in dollars and cents) on line 42100 of your return.	=		7
Deduction and tax credit for CPP contributions on self-employment income and other earnings			
Required base contributions on CPP pensionable earnings: Amount from line 7	×	86.8421%	8
Required enhanced contributions on CPP pensionable earnings: Line 7 minus line 8	=		9
Tax credit for base CPP contributions on self-employment income and other earnings: Enter the result of the following calculation (in dollars and cents) on line 31000 of your return: Amount from line 8	×	50%	10
Deduction for CPP contributions on self-employment income and other earnings: Line 9 plus line 10 Enter this amount (in dollars and cents) on line 22200 of your return.	=		11

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income

Pensionable net self-employment earnings ⁽⁴⁾ (amount from line 12200 of your return plus line 25 of your return)		2,763	36	1
Employment earnings not shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373	+		2
Employment earnings shown on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50399	+		3
Add lines 1 to 3.	=	2,763	36	4
Enter the amount from line 6 of Part 3. Actual total CPP contributions		55	91	5
Enter the amount from line 14 of Part 3 if it is positive (if not, enter "0").	–	55	91	6
Line 5 minus line 6 (if negative, enter "0")	=	0	00	7
Amount from line 7	×	0	00	8

(3) Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered on line A of Part 2. See the monthly proration table on page 3 to find the amount that corresponds to the number of months entered on line A of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2022.

(4) Self-employment earnings should be prorated according to the number of months entered on line A of Part 2.

Do **not** prorate the self-employment earnings if the individual died in 2022.

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income (continued)

CPP pensionable earnings:

Enter the amount from line 1 of Part 3. (maximum \$64,900)

64,900 00 9

Basic exemption:

Enter the amount from line 4 of Part 3. (maximum \$3,500)

— 3,500 00 10

Line 9 minus line 10 (if negative, enter "0") (maximum \$61,400)

= 61,400 00 11

Enter the amount from line 8 of Part 5.

— 0 00 12

Line 11 minus line 12 (if negative, enter "0")

= 61,400 00 13

Enter **whichever is less**: amount from line 4 of Part 5 or line 13 above.

2,763 36 14

Amount from line 4 of Part 3

3,500 00 15

Amount from line 2 of Part 3

— 1,250 00 16

Line 15 minus line 16

(if negative, enter "0" on lines 17 and 21, and continue at line 22)

= 2,250 00 17

Amount from line 4 of Part 5

2,763 36 18

Amount from line 11 above

— 61,400 00 19

Line 18 minus line 19 (if negative, enter "0")

= 0 00 20

Line 17 minus line 20 (if negative, enter "0")

= 2,250 00 21

Earnings subject to contributions: line 14 minus line 21 (if the result is negative, enter "0" and follow the instructions at the end of Part 3 to claim the deduction and tax credit for the contributions on your employment income; if the result is positive, continue at line 23)

= 513 36 22

Amount from line 22

513 36 × 11.4% =

58 52 23

Amount from line 14 of Part 3 (if positive)

55 91 × 2 =

— 111 82 24

Line 23 minus line 24 (if negative, show in brackets)

= -53 30 25

If the amount from line 25 is negative, enter it as a positive amount.

53 30 26

Deductions and tax credits for CPP contributions

Tax credit for base CPP contributions through employment income:

Enter the amount from line 7 of Part 3.

48 55 27

Enter the amount from line 9 of Part 3.

— 0 00 28

Line 27 minus line 28 (if negative, enter "0")

= 48 55 29

Enter **whichever is less**: amount from line 27 or line 28.

Enter this amount on **line 30800** of your return (in dollars and cents).

0 00 30

Deduction for CPP enhanced contributions on employment income:

Enter the amount from line 8 of Part 3.

7 36 31

Enter the amount from line 10 of Part 3.

— 0 00 32

Line 31 minus line 32 (if negative, enter "0")

= 7 36 33

Enter **whichever is less**: amount from line 31 or line 32.

Enter this amount on **line 22215** of your return (in dollars and cents).

0 00 34

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income (continued)

If the amount from line 25 of the previous page is:

- **negative**, complete Part 5a below
- **positive**, complete Part 5b below
- "0", enter the amount from line 29 of the previous page on **line 31000** of your return (in dollars and cents) **and** enter the amount from line 33 of the previous page on **line 22200** of your return (in dollars and cents)

Part 5a – Amount from line 25 is negative

CPP overpayment:

Enter the result of the following calculation (in dollars and cents) on **line 44800** of your return:

Amount from line 26 of the previous page	53	30	×	50%	=
Amount from line 35	26	65	×	86.8421%	=
Line 35 minus line 36					

	26	65	35
—	23	14	36
=	3	51	37

Enter the amount from line 29 of the previous page.

	48	55	38
--	----	----	-----------

Enter the amount from line 36.

—	23	14	39
---	----	----	-----------

Tax credit for base CPP contributions on self-employment income and other earnings:

Line 38 minus line 39

Enter this amount (in dollars and cents) on **line 31000** of your return.

=	25	41	40
---	----	----	-----------

Enter the amount from line 33 of the previous page.

	7	36	41
--	---	----	-----------

Enter the amount from line 37.

—	3	51	42
---	---	----	-----------

Deduction for CPP contributions on self-employment income and other earnings:

Line 41 minus line 42

Enter this amount (in dollars and cents) on **line 22200** of your return.

=	3	85	43
---	---	----	-----------

Part 5b – Amount from line 25 is positive

CPP contributions payable on self-employment income and other earnings:

Enter the amount from line 25 of the previous page.

Enter this amount (in dollars and cents) on **line 42100** of your return.

Amount from line 44			×	86.8421%	=
Line 44 minus line 45					
Amount from line 45			×	50%	=
Line 46 plus line 47					

			44
—			45
=			46
+			47
=			48

Enter the amount from line 29 of the previous page.

			49
--	--	--	-----------

Enter the amount from line 47.

+			50
---	--	--	-----------

Tax credit for base CPP contributions on self-employment income and other earnings:

Line 49 plus line 50

Enter this amount (in dollars and cents) on **line 31000** of your return.

=			51
---	--	--	-----------

Enter the amount from line 33 of the previous page.

			52
--	--	--	-----------

Enter the amount from line 48.

+			53
---	--	--	-----------

Deduction for CPP contributions on self-employment income and other earnings:

Line 52 plus line 53

Enter this amount (in dollars and cents) on **line 22200** of your return.

=			54
---	--	--	-----------

See the privacy notice on your return.

Federal Tuition, Education, and Textbook Amounts and Canada Training Credit

Only the student completes this schedule.

Complete this schedule to calculate your federal tuition, education, and textbook amounts and Canada training credit, your current-year unused tuition amount available to transfer to a designated individual, and your unused federal amount available to carry forward to a future year.

Use forms T2202, TL11A, and/or TL11C (or any other official tuition tax receipts) to complete this schedule. If you are transferring an amount, also use these forms to **designate** the individual you are transferring to and to **specify** the federal amount you are transferring.

Complete the provincial or territorial schedule (S11) to calculate your provincial or territorial amounts.

Attach a copy of this schedule to your paper return.

For more information, see Guide P105, Students and Income Tax.

Unused federal tuition, education, and textbook amounts from your 2021 notice of assessment or reassessment

1

Eligible tuition fees paid to Canadian educational institutions for 2022 (1) **32000** **2**

If you are claiming the Canada training credit, continue on line 3.

If not, enter the amount from line 2 on line 7, and continue on line 8.

Amount from line 2 $\times 50\% =$ **3**

Your Canada training credit limit from your latest notice of assessment or reassessment **250 00 4**

Enter **whichever is less:** amount from line 3 or line 4. **5**

Enter the Canada training credit you are claiming (cannot be more than line 5). Enter this amount on **line 45350** of your return. **Canada training credit for 2022** **6**

Available Canadian tuition amount for 2022: Line 2 minus line 6 **7**

Eligible tuition fees paid to foreign educational institutions for 2022 **32001 + 8**

Line 7 plus line 8 **9**

Total available tuition, education, and textbook amounts for 2022: Line 1 plus line 9 **10**

Enter the amount from line 26000 of your return on line 11 if it is **\$50,197 or less**.

If it is **more than \$50,197**, enter the result of the following calculation:

amount from line 73 of your return $\div 15\% =$ **22,512 75 11**

Enter the amount from line 99 of your return. **12**

Line 11 minus line 12 (if negative, enter "0") **13**

Unused tuition, education, and textbook amounts claimed for 2022:

Enter **whichever is less:** amount from line 1 or line 13. **14**

Line 13 minus line 14 **15**

2022 tuition amount:

Enter **whichever is less:** amount from line 9 or line 15. **16**

Line 14 plus line 16 **Your tuition, education, and textbook amounts claimed for 2022** **17**

(1) The fees you paid to attend each institution must be **more than \$100** to be eligible.

2022 Enrolment information

The Canada Revenue Agency needs the following information to administer federal programs such as the Canada workers benefit, scholarship exemption, lifelong learning plan, and various provincial and territorial programs.

Tick this box if you were eligible for the disability tax credit in 2022, or you had a mental or physical impairment in 2022 and a medical practitioner has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

☒ 32005

Enter the number of months you were enrolled as a part-time student from box 24 of your Form T2202, and column **B** of your forms TL11A and TL11C.

(maximum 12) 32010

Enter the number of months you were enrolled as a full-time student from box 25 of your Form T2202, and column **C** of your forms TL11A and TL11C.

(maximum 12) 32020

Transfer or carryforward of unused amount

Complete this section to calculate your current-year unused tuition amount available to transfer to a designated individual and your unused federal amount available to carry forward to a future year.

You can transfer all or part of your unused tuition amount available to transfer to your spouse or common-law partner or your (or your spouse's or common-law partner's) parent or grandparent.

Note: If your spouse or common-law partner is claiming an amount for you on line 30300, line 30425, or line 32600 of their return, you **cannot** transfer your unused tuition amount to your (or your spouse's or common-law partner's) parent or grandparent.

Amount from line 10 of the previous page			18
Amount from line 17 of the previous page	—		19
Line 18 minus line 19		Total unused amount	20

If you are transferring an amount to a designated individual, continue on line 21.

If not, enter the amount from line 20 on line 25.

Amount from line 9 of the previous page	(maximum \$5,000)		21
Amount from line 16 of the previous page		—	22
Line 21 minus line 22 (if negative, enter "0")	Unused tuition amount available to transfer	=	23

Enter the federal amount you are transferring as specified on your tuition forms (**cannot** be more than line 23).

Federal tuition amount transferred 32700 — 24

Line 20 minus line 24	Unused federal amount available to carry forward to a future year	=	25
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See the privacy notice on your return.

Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return.

22,512 | 75 | **1**

Use the amount from line 1 to complete the appropriate column below.

	Line 1 is \$46,226 or less	Line 1 is more than \$46,226 but not more than \$92,454	Line 1 is more than \$92,454 but not more than \$150,000	Line 1 is more than \$150,000 but not more than \$220,000	Line 1 is more than \$220,000	
Amount from line 1	22,512 75					2
Line 2 minus line 3 (cannot be negative)	– 0 00	– 46,226 00	– 92,454 00	– 150,000 00	– 220,000 00	3
	= 22,512 75	=	=	=	=	4
Line 4 multiplied by the percentage from line 5	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	5
	= 1,136 89	=	=	=	=	6
Line 6 plus line 7	+ 0 00	+ 2,334 41	+ 6,564 28	+ 12,986 41	+ 21,498 41	7
Ontario tax on taxable income	= 1,136 89	=	=	=	=	8

Enter the amount from line 8 on line 51 and continue at line 9.

Part B – Ontario non-refundable tax credits

	Internal use	56050	
Basic personal amount	Claim \$11,141	58040	11,141 00 9
Age amount (if you were born in 1957 or earlier) (use Worksheet ON428)	(maximum \$5,440)	58080	+ 10
Spouse or common-law partner amount:			
Base amount		10,406 00	11
Your spouse's or common-law partner's net income from line 23600 of their return		–	12
Line 11 minus 12 (if negative, enter "0")	(maximum \$9,460)	58120	= 13
Amount for an eligible dependant:			
Base amount		10,406 00	14
Your eligible dependant's net income from line 23600 of their return		–	15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$9,460)	58160	= 16
Ontario caregiver amount (use Worksheet ON428)		58185	+ 17
Add lines 9, 10, 13, 16, and 17.			= 11,141 00 18
CPP or QPP contributions:			
Amount from line 30800 of your return	58240		• 19
Amount from line 31000 of your return	58280	+ 25 41	• 20
Employment insurance premiums:			
Amount from line 31200 of your return	58300	+	• 21
Amount from line 31217 of your return	58305	+	• 22
Adoption expenses	58330	+	23
Add lines 19 to 23.		= 25 41	+ 25 41 24
Line 18 plus line 24			= 11,166 41 25

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

Amount from line 25 of the previous page				11,166	41	26
Pension income amount	(maximum \$1,541)	58360	+			27
Line 26 plus line 27			=	11,166	41	28
Disability amount for self (claim \$9,001 or, if you were under 18 years of age, use Worksheet ON428)		58440	+			29
Disability amount transferred from a dependant (use Worksheet ON428)		58480	+			30
Add lines 28 to 30.			=	11,166	41	31
Interest paid on your student loans (amount from line 31900 of your return)		58520	+			32
Your unused tuition and education amounts (attach Schedule ON(S11))		58560	+			33
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))		58640	+			34
Add lines 31 to 34.			=	11,166	41	35
Medical expenses:						
Read line 58689 of your Ontario Information Guide.		58689				36
Amount from line 23600 of your return		22,512	75			37
Applicable rate	×		3%			38
Line 37 multiplied by the percentage from line 38	=	675	38			39
Enter whichever is less : \$2,522 or the amount on line 39.		–				40
Line 36 minus line 40 (if negative, enter "0")		=				41
Allowable amount of medical expenses for other dependants (use Worksheet ON428)		58729	+			42
Line 41 plus line 42		58769	=			43
Line 35 plus line 43		58800	=	11,166	41	44
Ontario non-refundable tax credit rate			×	5.05%		45
Line 44 multiplied by the percentage from line 45		58840	=	563	90	46
Donations and gifts:						
Amount from line 13 of your federal Schedule 9	×	5.05%	=			47
Amount from line 14 of your federal Schedule 9	×	11.16%	=	+		48
Line 47 plus line 48		58969	=			49
Line 46 plus line 49						
Enter this amount on line 52.		Ontario non-refundable tax credits 61500	=	563	90	50

Part C – Ontario tax

Ontario tax on taxable income from line 8				1,136	89	51
Ontario non-refundable tax credits from line 50			–	563	90	52
Line 51 minus line 52 (if negative, enter "0")			=	572	99	53
Ontario tax on split income (complete Form T1206)		61510	+			54
Line 53 plus line 54			=	572	99	55
Ontario minimum tax carryover:						
Enter the amount from line 53 above.				572	99	56
Ontario dividend tax credit (use Worksheet ON428)		61520	–			57
Line 56 minus line 57 (if negative, enter "0")			=	572	99	58
Amount from line 40427 of your return	×	33.67%	=			59
Enter whichever is less : amount from line 58 or line 59.		61540	–			60
Line 55 minus line 60 (if negative, enter "0")			=	572	99	61

Part C – Ontario tax (continued)

Amount from line 61 of the previous page

572 | 99 | **62**

Ontario surtax:

Amount from line 62 above

572 | 99 | **63**

Ontario tax on split income from line 54

– | | **64**

Line 63 minus line 64 (if negative, enter "0")

= 572 | 99 | **65**Complete lines 66 to 68 if the amount on line 65 is **more than \$4,991**.If the amount is **less than \$4,991**, enter "0" on line 68 and continue on line 69.

(Line 65 572 | 99 – \$4,991) × 20% (if negative, enter "0") =

0 | 00 | **66**

(Line 65 572 | 99 – \$6,387) × 36% (if negative, enter "0") =

+ 0 | 00 | **67**

Line 66 plus line 67

= 0 | 00 | **▶**+ 0 | 00 | **68**

Line 62 plus line 68

= 572 | 99 | **69**

Ontario dividend tax credit from line 57

– | | **70**

Line 69 minus line 70 (if negative, enter "0")

= 572 | 99 | **71**

Ontario additional tax for minimum tax purposes:

If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes.

+ 0 | 00 | **72**

Line 71 plus line 72

= 572 | 99 | **73****Ontario tax reduction**Enter "0" on line 80 if **any** of the following applies to you:

- You were **not** a resident of Canada at the beginning of the year
- You were **not** a resident of Ontario on December 31, 2022
- There is an amount on line 72
- The amount on line 73 is "0"
- You were bankrupt at any time in 2022
- Your return is filed for you by a trustee in bankruptcy
- You are choosing **not** to claim an Ontario tax reduction

If **none** of the above applies to you, complete lines 74 to 80 to calculate your Ontario tax reduction.

Basic reduction

257 | 00 | **74**If you had a spouse or common-law partner on December 31, 2022, **only** the individual with the **higher net income** can claim the amounts on lines 75 and 76.

Reduction for dependent children born in 2004 or later:

Number of dependent children 60969 × \$475 =

+ | | **75**

Reduction for dependants with a mental or physical impairment:

Number of dependants 60970 × \$475 =

+ | | **76**

Add lines 74 to 76.

= 257 | 00 | **77**

Amount from line 77 above

257 | 00 × 2 =

514 | 00 | **78**

Amount from line 73 above

– 572 | 99 | **79**Line 78 minus line 79 (if negative, enter "0") **Ontario tax reduction**= 0 | 00 | **▶**– 0 | 00 | **80**

Line 73 minus line 80 (if negative, enter "0")

= 572 | 99 | **81**

Provincial foreign tax credit (complete Form T2036)

– | | **82**

Line 81 minus line 82 (if negative, enter "0")

= 572 | 99 | **83**

Part C – Ontario tax (continued)

Amount from line 83 of the previous page		572	99	84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428–A)	62140	–	875	00 •85
Line 84 minus line 85 (if negative, enter "0")		=	0	00 86
Community food program donation tax credit for farmers: Enter the amount of qualifying donations that have also been claimed as a charitable donation.	62150			
		×	25%	= 87
Line 86 minus line 87 (if negative, enter "0")		=	0	00 88
Ontario health premium (complete the chart below)		+	150	76 89
Line 88 plus line 89		=		
Enter this amount on line 42800 of your return.	Ontario tax	=	150	76 90

Ontario health premium

Go to the line on the chart below that corresponds to your taxable income from line 1 to determine your Ontario health premium.

Taxable income	Ontario health premium			
\$20,000 or less	▶	▶	▶	\$0
more than \$20,000 but not more than \$25,000	22,512 75	– \$20,000 =	2,512 75 × 6% =	150 76
more than \$25,000 but not more than \$36,000	▶	▶	▶	\$300
more than \$36,000 but not more than \$38,500		– \$36,000 =	× 6% = + \$300 =	
more than \$38,500 but not more than \$48,000	▶	▶	▶	\$450
more than \$48,000 but not more than \$48,600		– \$48,000 =	× 25% = + \$450 =	
more than \$48,600 but not more than \$72,000	▶	▶	▶	\$600
more than \$72,000 but not more than \$72,600		– \$72,000 =	× 25% = + \$600 =	
more than \$72,600 but not more than \$200,000	▶	▶	▶	\$750
more than \$200,000 but not more than \$200,600		– \$200,000 =	× 25% = + \$750 =	
more than \$200,600	▶	▶	▶	\$900
Enter the result on line 89 above.				

See the privacy notice on your return.

To find out if you are eligible for the Low-income individuals and families tax (LIFT) credit, see the Ontario Information Guide in your tax package.

Complete this schedule and **attach a copy** to your return.

Calculating your maximum allowable credit

Amount from line 10100 of your return		1,250	00	1	
Amount from line 10400 of your return		+	18,503	24	2
Line 1 plus line 2		=	19,753	24	3
Applicable rate		×	5.05%		4
Line 3 multiplied by the percentage from line 4	(maximum \$875)	=	875	00	5

Calculating your adjusted net income

Amount from line 23600 of your return	22,512	75	6			
Amount from line 21300 of your return	+		7			
Amount of registered disability savings plan (RDSP) income repayment included on line 23200 of your return	+		8			
Add lines 6 to 8.	=	22,512	75	►	22,512	75 9
Amount from line 11700 of your return			10			
Amount of RDSP income included on line 12500 of your return	+		11			
Line 10 plus line 11	=			►	—	12
Line 9 minus line 12 (if negative, enter "0")						
Your adjusted net income	=	22,512	75			13

If you were **single** at the end of the year, complete Part A to calculate your credit.

If you had a **spouse or common-law partner** at the end of the year, complete Part B on the next page.

Part A – Calculating the credit for single individuals

Amount from line 5 above	(maximum \$875)		875	00	14
Amount from line 13 above	22,512	75			15
Individual income threshold	—	32,500	00	16	
Line 15 minus line 16 (if negative, enter "0")	=	0	00	17	
Applicable rate	×	5%		18	
Line 17 multiplied by the percentage from line 18	=	0	00	▶	— 0 00 19
Line 14 minus line 19 (if negative, enter "0")				=	875 00 20

Enter the amount from line 20 on **line 62140** of your Form ON428.

Part B – Calculating the credit for individuals with a spouse or common-law partner

Amount from line 23600 of your spouse's or common-law partner's return			21	
Amount from line 21300 of your spouse's or common-law partner's return	+		22	
Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return	+		23	
Add lines 21 to 23.	=		▶	24
Amount from line 11700 of your spouse's or common-law partner's return			25	
Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return	+		26	
Line 25 plus line 26	=		▶	27
Line 24 minus line 27 (if negative, enter "0")			=	28
Amount from line 5 of the previous page		(maximum \$875)		29
Amount from line 13 of the previous page				30
Individual income threshold	–	32,500 00		31
Line 30 minus line 31 (if negative, enter "0")	=			32
Amount from line 30 above				33
Amount from line 28 above	+			34
Line 33 plus line 34	=			35
Family income threshold	–	65,000 00		36
Line 35 minus line 36 (if negative, enter "0")	=			37
Enter whichever is more : amount from line 32 or line 37.				38
Applicable rate	×	5%		39
Line 38 multiplied by the percentage from line 39	=		▶	40
Line 29 minus line 40 (if negative, enter "0")			=	41
Enter the amount from line 41 on line 62140 of your Form ON428.				

See the privacy notice on your return.

You can claim these refundable tax credits even if you do not have to pay any tax. If they are more than the taxes you have to pay, you may get a refund for the difference.

Complete the calculations that apply to you and **attach a copy** of this form to your return.

For more information about these credits, see the Ontario Information Guide in your income tax package.

Ontario childcare access and relief from expenses (CARE) tax credit

Complete Schedule ON479–A to calculate this amount.

63050 • 1

Ontario staycation tax credit

If you are claiming the Ontario staycation tax credit, tick the box that you completed on your Worksheet ON479.

63051 1 ☐ Box 1 2 ☐ Box 2

Qualifying expenses for leisure accommodation:

If you ticked Box 1, enter the amount from line 5 of your ON479 Worksheet.

If you ticked Box 2, enter the amount from line 9 of your ON479 Worksheet.

63052 2

Ontario jobs training tax credit

Amount from line 32000 of your federal Schedule 11 (1)

$\times 50\% = (\text{maximum } \$2,000)$ **63055** • 3

(1) Claim this credit only if the amount from line 4 of your federal Schedule 11 is more than "0".

Ontario seniors care at home tax credit

Note: If the total of your family's net income (on line 9 below) is **more than \$65,000**, enter "0" on line 14.

Enter the medical expenses from line 58769 of your Form ON428.

Allowable percentage	$\times$	25%	4
Line 4 multiplied by the percentage from line 5 (maximum \$1,500)	=		6

If the total of your family's net income (on line 9 below) is **\$35,000 or less**, enter "0" on line 13 and continue on line 14.

Enter your net income from line 23600 of your return.

Your spouse's or common-law partner's net income from line 23600 of their return (if applicable)

Line 7 plus line 8

Base amount

Line 9 minus line 10 (if negative, enter "0")

Applicable rate

Line 11 multiplied by the percentage from line 12

Line 6 minus line 13 (if negative, enter "0")

		7
+		8
=		9
–	35,000.00	10
=		11
$\times$	5%	12
=		13
63095	=	14

Ontario seniors' public transit tax credit

Amount paid in the year for eligible seniors' use of Ontario public transit services (maximum \$3,000)

63100 $\times 15\% =$ **15**

Add lines 1, 2, 3, 14, and 15.

16

Amount from line 16 of the previous page

17

Ontario seniors' home safety tax credit

Enter your total home renovation expenses from line 5 of your Schedule ON(S12).

63105

× 25% =

+

18

Ontario political contribution tax credit

Ontario political contributions made in 2022

63110

19

Enter \$1,457 if your total contributions are **\$3,315 or more**.
If not, use Worksheet ON479.

(maximum \$1,457)

+

20

Ontario focused flow-through share tax credit

Enter your total expenses from your Form T1221.

63220

× 5% =

+

21

Ontario co-operative education tax credit

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program

63260

Are you claiming this credit as a member of a partnership?

63265

1

☐

Yes

2

☐

No

If **yes**, enter your nine-digit business number.

63270

If the total salaries and wages paid in the previous year were:

- **\$600,000 or more**, enter 25% of the total eligible expenditures for all students on line 22
- **\$400,000 or less**, enter 30% of the total eligible expenditures for all students on line 22
- **more than \$400,000 but less than \$600,000**, use Worksheet ON479 to calculate the amount to enter on line 22

Enter the total amount claimed for **all** qualifying work placements.

(maximum \$3,000 per student)

63300

+

• 22

Add lines 17, 18, 20, 21, and 22.

Ontario credits

=

23

Enter the amount from line 23 on **line 47900** of your return.

See the privacy notice on your return.

Only the student completes this schedule.

Complete this schedule to claim your Ontario tuition and education amounts carried forward from a previous year, and to calculate your unused provincial tuition and education amounts available to carry forward to a future year.

Attach a copy of this schedule to your paper return.

For more information, see the Ontario Information Guide and Guide P105, Students and Income Tax.

Notes: If you resided in another province or territory on December 31, 2017, you **cannot** claim your unused tuition and education amounts.

If you resided in Ontario on December 31, 2017, but were not resident in Ontario on December 31, 2021, your unused Ontario tuition and education amounts balance will be zero.

Unused tuition and education amounts:

Enter your unused Ontario tuition and education amounts from your 2021 notice of assessment or reassessment.

		1
--	--	----------

Enter the amount from line 26000 of your return on line 2 if it is **\$46,226 or less**.

If it is **more than \$46,226**, enter the result of the following calculation:

Amount from line 8 of your Form ON428		÷ 5.05% =	22,512	75	2
Enter the amount from line 31 of your Form ON428.			– 11,166	41	3
Line 2 minus line 3 (if negative, enter "0")			= 11,346	34	4

Enter **whichever is less:**
amount from line 1 or line 4.

**Your unused Ontario tuition and
education amounts claimed for 2022**

		5
--	--	----------

Enter the amount from line 5 on line 58560 of your Form ON428.

Carryforward of unused amounts

Complete this section to calculate your unused provincial tuition and education amounts available to carry forward to a future year.

Amount from line 1 above			6
Amount from line 5 above			7
Line 6 minus line 7			8

See the privacy notice on your return.



Statement of Business or Professional Activities

- Use this form to calculate your self-employment business and professional income.
- For each business or profession, fill in a **separate** Form T2125.
- Fill in this form and send it with your income tax and benefit return.
- For more information on how to fill in this form, see Guide T4002, Self-employed Business, Professional, Commission, Farming, and Fishing Income.

Part 1 – Identification

Your name Eugene Twien		Your social insurance number 5 2 6 3 4 1 1 9 3	
Business name Eugene Twien		Business number 	
Business address 37-2585 Jane Street		City Toronto	Prov./Terr. Postal code 0 N M 3 L 1 R 8
Fiscal period From	Date (YYYYMMDD) 2 0 2 2 0 1 0 1	Date (YYYYMMDD) to 2 0 2 2 1 2 3 1	Was this your last year of business? ☐ Yes ☐ No
Main product or service Food Delivery		Industry code (see Chapter 2 in Guide T4002) 4 9 2 2 1 0	
Accounting method (commission only)	☐ Cash ☐ Accrual	Tax shelter identification number	Partnership business number Your percentage of the partnership %
Name and address of the person or firm preparing this form			

Part 2 – Internet business activities

If your web pages or websites generate business or professional income, fill in this part of the form.

How many Internet web pages and websites does your business earn income from? Enter "0" if none

Provide up to five main web page or website addresses:

http:// _____

http:// _____

http:// _____

http:// _____

http:// _____

Percentage of your gross income generated from the web pages and websites
(If no gross income was generated from the Internet, enter "0") %

Part 3A – Business income

Fill in this part **only** if you have business income. If you have professional income, leave this part blank and fill in Part 3B.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 3B – Professional income

Fill in this part **only** if you have professional income. If you have business income, leave this part blank and fill in Part 3A.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Note: New rules allow you to include your work-in-progress (WIP) progressively if you elected to use billed-basis accounting for the last tax year that started before March 22, 2017. Generally, for the first tax year that starts after March 21, 2017, you must include 20% of the lesser of the cost and the fair market value of WIP. The inclusion rate increases to 40% in the second tax year that starts after March 21, 2017, 60% in the third year, 80% in the fourth year and 100% in the fifth and all subsequent tax years. For more information, see Chapter 2 of Guide T4002.

Part 3A – Business income

Gross sales, commissions or fees (include GST/HST collected or collectible)	27,406 30	3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)	0 00	3B
Subtotal: Amount 3A minus amount 3B	27,406 30	3C
If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method		3D
GST/HST remitted: (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		3E
Subtotal: Amount 3D minus amount 3E		3F
Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C)	27,406 30	3G

Part 3B – Professional income

Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible		3H
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H) and any WIP at the end of the year you elected to exclude		3I
Subtotal: Amount 3H minus amount 3I		3J
If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on professional fees eligible for the quick method		3K
GST/HST remitted: (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate		3L
Subtotal: Amount 3K minus amount 3L		3M
WIP at the start of the year, per your election to exclude WIP at the end of last year (see Guide T4002, Chapter 2)		3N
Adjusted professional fees: Amount 3J plus amount 3M plus amount 3N (enter on line 8000 of Part 3C)		3O

Part 3C – Gross business or professional income

Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3O)	8000	27,406 30
Reserves deducted last year	8290	
Other income (specify)*:	8230	
Subtotal: Line 8290 plus line 8230		3P
Gross business or professional income: Line 8000 plus amount 3P	8299	27,406 30
Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:		
• business income on line 13499 • professional income on line 13699 • commission income on line 13899		
* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to canada.ca/cra-coronavirus .		

For Parts 3D, 4 and 5, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses or net income (loss). If you are using the quick method for GST/HST, include the GST/HST paid or payable when you calculate the cost of goods sold, expenses or net income (loss).

Part 3D – Cost of goods sold and gross profit

If you have business income, fill in this part. Enter only the business part of the costs.

Gross business income (line 8299 of Part 3C)				27,406 30	3Q
Opening inventory (include raw materials, goods in process and finished goods)	8300				3R
Purchases during the year (net of returns, allowances and discounts)	8320				3S
Direct wage costs	8340				3T
Subcontracts	8360				3U
Other costs	8450				3V
Subtotal: Add amounts 3R to 3V					3W
Closing inventory (include raw materials, goods in process and finished goods)	8500				
Cost of goods sold: Amount 3W minus line 8500	8518				
Gross profit (or loss): Amount 3Q minus line 8518				27,406 30	8519

Part 4 – Net income (loss) before adjustments

Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D)				27,406 30	4A
Expenses (enter only the business part)					
Advertising	8521				4B
Meals and entertainment	8523	2,668 00			4C
Bad debts	8590				4D
Insurance	8690				4E
Interest and bank charges	8710				4F
Business taxes, licences and memberships	8760				4G
Office expenses	8810				4H
Office stationery and supplies	8811				4I
Professional fees (includes legal and accounting fees)	8860				4J
Management and administration fees	8871	7,600 02			4K
Rent	8910				4L
Repairs and maintenance	8960				4M
Salaries, wages and benefits (including employer's contributions)	9060				4N
Property taxes	9180				4O
Travel expenses	9200				4P
Utilities	9220	1,170 88			4Q
Fuel costs (except for motor vehicles)	9224				4R
Delivery, freight and express	9275				4S
Motor vehicle expenses (not including CCA) (amount 16 of Chart A)	9281	13,204 04			4T
Capital cost allowance (CCA). Enter amount ii of Area A minus any personal part and any CCA for business-use-of-home expenses	9936				4U
Other expenses (specify):	9270				4V
Total expenses: Total of amounts 4B to 4V	9368	24,642 94			
Net income (loss) before adjustments: Amount 4A minus line 9368				2,763 36	9369

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income		2,763 36		5A
Canadian journalism labour tax credit allocated to you in the year (box 236 of your T5013 slip)				5B
GST/HST rebate for partners received in the year	9974			
Total: Amount 5A plus amount 5B plus line 9974		2,763 36		
Other amounts deductible from your share of net partnership income (loss) (amount 6F)	9943			
Net income (loss) after adjustments: Amount 5C minus line 9943				2,763 36
Business-use-of-home expenses (amount 7P)	9945			
Your net income (loss): Amount 5D minus line 9945	9946			2,763 36

Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13500
- professional income on line 13700
- commission income on line 13900

Part 6 – Other amounts deductible from your share of net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you. These claims must not be included in the claims already calculated for the partnership.

List details of expenses:

Expense amounts

	6A
	6B
	6C
	6D
	6E
Total other amounts deductible from your share of the net partnership income (loss): Add amounts 6A to 6E (enter this on line 9943 of Part 5)	6F

Part 7 – Calculating business-use-of-home expenses

Heat	7A
Electricity	7B
Insurance	7C
Maintenance	7D
Mortgage interest	7E
Property taxes	7F
Other expenses (specify):	7G
Subtotal: Add amounts 7A to 7G	7H
Personal-use part of the business-use-of-home expenses	7I
Subtotal: Amount 7H minus amount 7I	7J
Capital cost allowance (business part only), which means amount ii of Area A minus any portion of capital cost allowance that is for personal use or entered on line 9936 of Part 4	7K
Amount carried forward from previous year	7L
Subtotal: Add amounts 7J to 7L	7M
Net income (loss) after adjustments (amount 5D) (if negative, enter "0")	7N
Business-use-of-home expenses available to carry forward: Amount 7M minus amount 7N (if negative, enter "0")	7O
Allowable claim: Amount 7M or 7N above, whichever is less (enter your share of this amount on line 9945 of Part 5)	7P

Part 8 – Details of other partners

Do not fill in this chart if you must file a partnership information return.

Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%
Name of partner				
Address	Prov./Terr.	Postal code	Share of net income or (loss)	Percentage of partnership
			\$	%

Part 9 – Details of equity

Total business liabilities	9931
Drawings in the current year	9932
Capital contributions in the current year	9933

[illegible]

Total immediate expensing claim for the year: Total of column 9 ►

— 9 —

[illegible]

Total CCA claim for the year: Total of column 18 (enter on line 9936 of Part 4 amount if it is less than the total of column 17)

— 8 —

**** If you have a negative amount in column 7, add it to income as a recapture in Part 3C on line 8230. If no property is left in the class and there is a positive amount in this column, deduct the amount from income as a terminal loss in Part 4 on line 9270. Recapture and terminal loss do not apply to a Class 10.1 property unless it is a DIED. For more information, read Chapter 3 of Guide T4002.**

*** For information on CCA for "Part 7 – Calculating business-use-of-home expenses," see "Special situations" in Chapter 4 of Guide T4002. To help you calculate the CCA, see the calculation charts in Areas B to G.

See next page for notes 1 to 6.

Note 1: Columns 4, 6, 8 and 9 apply only to designated immediate expensing properties (DIEPs). See subsection 1104(3.1) of the federal Income Tax Regulations for definitions. A DIEP is a property that you acquired after December 31, 2021, and that became available for use in the current year. For more information, see Guide T4002.

Note 2: The amount you enter in column 8 must not exceed the amount in column 7. If the amount in column 7 is negative, enter "0."

Note 3: The immediate expensing applies to DIEPs included in column 8. The total immediate expensing amount for the tax year (total of column 9) is limited to the lesser of:

- the immediate expensing limit, which is equal to one of the following, whichever is applicable:
 - \$1.5 million, if you are not associated with any other eligible person or partnership (EPOP) in the tax year
 - amount iii of Area G, if you are associated with one or more EPOPs in the tax year
 - zero, if you are associated with one or more EPOPs and an agreement that assigns a percentage to one or more of the associated EPOPs was not filed with the minister in a prescribed form
 - any amount allocated by the minister under subsection 1104(3.4) of the Regulations
- the UCC of DIEPs in column 8
- the amount of income, if any, earned from the source of income that is a business (before any CCA deductions) in which the relevant DIEP is used for the tax year

For more information, see Guide T4002.

Note 4: Columns 11, 13 and 14 apply only to accelerated investment incentive properties (AIIPs) (see subsection 1104(4) of the federal Income Tax Regulations for the definition), zero-emission vehicles (ZEVs), zero-emission passenger vehicles (ZEPVs) and other eligible zero-emission automotive equipment and vehicles that become available for use in the year. In this chart, ZEV represents zero-emission vehicles, zero-emission passenger vehicles and other eligible zero-emission automotive equipment and vehicles. An AIIP is a property (other than ZEV) that you acquired after November 20, 2018, and that became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and that became available for use before 2028, or eligible zero-emission automotive equipment and vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information, see Guide T4002.

Note 5: The proceeds of disposition of a ZEPV that has been included in Class 54 and that is subject to the \$59,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$59,000 as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, you will have to adjust the actual cost of the vehicle for any payments or repayments of government assistance that you may have received or repaid in respect of the vehicle. The proceeds of disposition of a passenger vehicle purchased after April 18, 2021, that has been included in Class 10.1 and that is subject to the \$34,000 capital cost limit will be adjusted based on a factor equal to the capital cost limit of \$34,000 as a proportion of the actual cost of the vehicle. If the passenger vehicle in Class 10.1 is not designated for immediate expensing treatment, this special rule does not apply. For more information on proceeds of disposition, read "Class 10.1 (30%)" and "Class 54 (30%)" in Guide T4002.

Note 6: The relevant factors for properties available for use before 2024 are 2 1/3 (Classes 43.1, 54 and 56), 1 1/2 (Class 55), 1 (Classes 43.2 and 53), 0 (Classes 12, 13, 14 and 15) and 1/2 for the remaining AIIPs.

For more information on AIIPs, see Guide T4002 or go to canada.ca/taxes-accelerated-investment-income.

Area B – Equipment additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment additions in the year: Total of column 5				9925

Area C – Building additions in the year

1 Class number	2 Property description	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total building additions in the year: Total of column 5				9927

Area D – Equipment dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total equipment dispositions in the year: Total of column 5				9926

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area E – Building dispositions in the year

1 Class number	2 Property description	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)
Total building dispositions in the year: Total of column 5				9928

Note: If you disposed of property in the year, see Chapter 3 of Guide T4002 for information about your proceeds of disposition.

Area F – Land additions and dispositions in the year

Total cost of all land additions in the year	9923	
Total proceeds from all land dispositions in the year	9924	

Note: You cannot claim capital cost allowance on land. For more information, see Chapter 3 of Guide T4002.

Area G – Agreement between associated eligible persons or partnerships (EOPs)

Are you associated in the fiscal period with one or more EOPs that you have entered into an agreement with under subsection 1104(3.3) of the Regulations? Yes ☐ No ☐

If you answered **yes**, fill in the table below.

Enter the percentage assigned to each associated EPOP (including your business) as determined in the agreement.

This percentage will be used to allocate the immediate expensing limit. The total of all percentages assigned under the agreement should not exceed 100%. If the total does exceed 100%, then the associated group has an immediate expensing limit of zero. For more information about the immediate expensing limit, see Guide T4002.

1 Name of the EPOP	2 Identification number Note 7	3 Percentage assigned under the agreement
Total of percentage assigned: Total of column 3 ►		

Immediate expensing limit allocated to your business: Multiply 1.5 million by the percentage assigned to your business in column 3 (see **note 8**) iii

Note 7: The identification number is the EPOP's social insurance number, business number or partnership account number.

Note 8: If the total of column 3 exceeds 100%, enter "0."

Chart A – Motor vehicle expenses 08 Lancer

Kilometres you drove in the fiscal period that was part of earning business income	13,937	1
Total kilometres you drove in the fiscal period	13,937	2
Fuel and oil	7,481 98	3
Interest (use Chart B below)		4
Insurance	3,325 68	5
Licence and registration	641 28	6
Maintenance and repairs	1,705 10	7
Leasing (use Chart C below)		8
Electricity for zero-emission vehicles		9
Other expenses (specify):		10
		11
Total motor vehicle expenses: Add amounts 3 to 11	13,154 04	12

Business use part: amount 1: 13,937 00 ÷ amount 2: 13,937 00 × amount 12: 13,154 04 = 13,154 04 13

Business parking fees
 50 00 | 14 |

Supplementary business insurance
 | | 15 |

Allowable motor vehicle expenses: Add amounts 13 to 15 (enter this total on line 9281 of Part 4)
 13,204 04 | 16 |

Note: You can claim capital cost allowance on motor vehicles in Area A.

Chart B – Available interest expense for passenger vehicles and zero-emission passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period		17
\$10**** × the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)	=	18
Available interest expense: Amount 17 or 18, whichever is less (include this in amount 4 of Chart A above)		19

**** For passenger vehicles bought after 2000.

Chart C – Eligible leasing cost for passenger vehicles****

Total lease charges incurred in your current fiscal period for the vehicle.		20
Total lease payments deducted before your current fiscal period for the vehicle.		21
Total number of days the vehicle was leased in your current and previous fiscal periods		22
Manufacturer's list price.		23

Use a GST rate of 5% or HST rate applicable to your province.

Amount 23 or (\$40,000 + GST and PST, or HST on \$40,000), whichever is more (see **note 9**) ► | × 85% = | 24

[(900 + GST and PST, or 900 + HST) × amount 22] ÷ 30 (see **note 10**)
 = | | 25 |

Amount 25: | – amount 21: |
 = | | 26 |

[(34,000 + GST and PST, or 34,000 + HST) × amount 20] ÷ amount 24 (see **note 11**)
 = | | 27 |

Eligible leasing cost: Amount 26 or 27, whichever is less (enter in amount 8 of Chart A above).
 | | 28 |

**** Includes a vehicle that would qualify as a zero-emission passenger vehicle if you owned it.

Note 9: For leases entered into before 2022, it's amount 23 or (\$35,294 plus GST and PST, or HST on \$35,294), whichever is more.

Note 10: For leases entered into before 2022, amount 25 is equal to [(\$800 plus GST and PST, or \$800 plus HST) multiplied by amount 22], divided by 30.

Note 11: For leases entered into before 2022, amount 27 is equal to [(\$30,000 plus GST and PST, or \$30,000 plus HST) multiplied by amount 20], divided by amount 24.

See the privacy notice on your return.



Employee Overpayment of Employment Insurance Premiums

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To receive a refund of any overpayment, the amount of the EI overpayment has to be **more than \$1**.

If you have **self-employment** and other eligible earnings and you entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13 **before** completing this form.

Do **not** complete this form if you were a resident of Quebec on December 31, 2022, and have to complete Schedule 10 (parts B and C) because you are reporting employment income earned outside Quebec.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (1)		1,250 00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+		2
Line 1 plus line 2 (maximum \$60,300)	=	1,250 00	3
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (2)			
Quebec residents (box 18 of your T4 slips)		19 75	4
Total premiums payable (if applicable):			
Residents of other than Quebec (amount from line 9 of Schedule 13)			
Quebec residents (amount from line 10 of Schedule 13)	+		5
Line 4 plus line 5	=	19 75	6
Amount from line 3	1,250 00	— \$2,000 = (if negative, enter "0")	7
Line 6 minus line 7 (if negative, enter "0")		19 75	8
Total premiums deducted from line 4 above		19 75	9
Required premiums:			
Residents of other than Quebec			
Amount from line 1	1,250 00	× 1.58% = (maximum \$952.74)	10
Residents of Quebec			
Amount from line 1		× 1.20% = (maximum \$723.60)	11
Enter the amount from line 10 or line 11, whichever applies.		19 75	12
Line 9 minus line 12 (if negative, enter "0")		0 00	13
Enter whichever is more : amount from line 8 or line 13.		19 75	14
Employment insurance overpayment:			
Enter whichever is less : amount from line 9 or line 14.		19 75	15
If this amount is more than \$1 , enter it on line 45000 of your return.			
Non-refundable tax credit for employment insurance premiums through employment:			
Enter whichever amount is the least : line 7, line 9 or line 12.		0 00	16
Enter this amount on line 31200 of your return and on line 58300 of your Form 428, if applicable. (3)			

- (1) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than \$2,000**, enter "0". However, if you have self-employment earnings and have an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (2) If you received EI-exempt employment income (box 28 of your T4 slip) and there is an amount in box 55 of your T4 slip, do **not** claim the amount in box 55 on this line. In this case, contact Revenu Québec to get a refund of your provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls **more than 40%** of a corporation's voting shares and you have an agreement in 2022 with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, claim the amount in box 55 on this line.
- (3) We may adjust your claim if there is an amount on line 2 and the amount on line 3 is **less than \$2,032** (\$2,024 for residents of Quebec).