

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 7

Identification		Social insurance number (SIN)	Marital status on December 31, 2022:
First name	Last name	505 575 407	1 <input checked="" type="checkbox"/> Married
Laramie	Morrison	Date of birth (Year Month Day)	2 <input type="checkbox"/> Living common-law
Mailing address		1978-02-10	3 <input type="checkbox"/> Widowed
184 Rainbow Valley Drive		If this return is for a deceased person , enter the date of death (Year Month Day)	4 <input type="checkbox"/> Divorced
PO Box	RR		5 <input type="checkbox"/> Separated
			6 <input type="checkbox"/> Single
City			
Smiths Falls			
Prov./Terr.	Postal code		Your language of correspondence: <input checked="" type="checkbox"/> English
ON	K7A 5B8		Votre langue de correspondance : <input type="checkbox"/> Français
Email Address			


Residence information	
Your province or territory of residence on December 31, 2022:	
Ontario	
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:	
Ontario	
	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
James	501 538 193
Tick this box if they were self-employed in 2022.	1 <input checked="" type="checkbox"/>
Net income from line 23600 of their return to claim certain credits (even if the amount is "0")	69,722 51
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				
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Step 1 – Identification and other information (continued)

 **Elections Canada**

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

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

B) As a Canadian citizen, do you authorize the Canada Revenue Agency 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.

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Complete only the lines that apply to you, unless stated otherwise. You can find more information about the lines on this return by calling 1-800-959-8281 or by going to **canada.ca/line-xxxxx** and replacing "xxxxx" with any 5-digit line number from this return. For example, go to **canada.ca/line-10100** for information about line 10100.

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)		10100								1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)	10105									
Commissions included on line 10100 (box 42 of all T4 slips)	10120									
Wage-loss replacement contributions (see line 10100 of the guide)	10130									
Other employment income (see line 10400 of the guide)		10400								2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)		11300								3
CPP or QPP benefits (box 20 of the T4A(P) slip)		11400								4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410									
Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return)		11500								5
Elected split-pension amount (complete Form T1032)		11600								6
Universal child care benefit (UCCB) (see the RC62 slip)		11700								7
UCCB amount designated to a dependant	11701									
Employment insurance and other benefits (box 14 of the T4E slip)		11900								8
Employment insurance maternity and parental benefits, and provincial parental insurance plan benefits	11905									
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):										
Amount of dividends (eligible and other than eligible)						12000				9
Amount of dividends (other than eligible)	12010									
Interest and other investment income (use Federal Worksheet)		12100								10
Net partnership income (limited or non-active partners only)		12200								11
Registered disability savings plan income (box 131 of the T4A slip)		12500								12
Rental income (see Guide T4036)	Gross 12599					Net 12600				13
Taxable capital gains (complete Schedule 3)						12700				14
Support payments received (see Guide P102)	Total 12799					Taxable amount 12800				15
Registered retirement savings plan (RRSP) income (from all T4RSP slips)						12900				16
Other income (specify):						13000				17
Taxable scholarships, fellowships, bursaries, and artists' project grants						13010				18
Add lines 1 to 18.										19
Self-employment income (see Guide T4002):										
Business income	Gross 13499	20,000 00				Net 13500	20,000 00	20		
Professional income	Gross 13699					Net 13700		21		
Commission income	Gross 13899					Net 13900		22		
Farming income	Gross 14099					Net 14100		23		
Fishing income	Gross 14299					Net 14300		24		
Add lines 20 to 24.						Net self-employment income 20,000 00			20,000 00	25
Line 19 plus line 25									20,000 00	26
Workers' compensation benefits (box 10 of the T5007 slip)		14400						27		
Social assistance payments		14500						28		
Net federal supplements paid (box 21 of the T4A(OAS) slip)		14600						29		
Add lines 27 to 29 (see line 25000 in Step 4).		14700								30
Line 26 plus line 30						Total income 15000	20,000 00			31

Step 3 – Net income

Enter the amount from line 31 of the previous page.

20,000|00 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 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		1,064				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		1,064		25		51
Line 32 minus line 51 (if negative, enter "0")						23400	52
Net income before adjustments						18,935	75
Social benefits repayment:							
Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:							
• You entered an amount for EI and other benefits on line 11900 and the amount on line 23400 is more than \$75,375							
• You entered an amount for OAS pension on line 11300 or net federal supplements paid on line 14600 and the amount on line 23400 is more than \$81,761							
If not , enter "0" on line 23500.						23500	53
Line 52 minus line 53 (if negative, enter "0")							
(If this amount is negative, you may have a non-capital loss. See Form T1A.)						Net income 23600	54
						18,935	75

Step 4 – Taxable income

Enter the amount from line 54 of the previous page.			18,935	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	58			
Limited partnership losses of other years	25100	59			
Non-capital losses of other years	25200	60			
Net capital losses of other years	25300	61			
Capital gains deduction (complete Form T657)	25400	62			
Northern residents deductions (complete Form T2222)	25500	63			
Additional deductions (specify):	25600	64			
Add lines 56 to 64.	25700	65			
Line 55 minus line 65 (if negative, enter "0")			26000	18,935	75
					66

Step 5 – Federal tax

Part A – Federal tax on taxable income

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

	Line 26000 is \$50,197 or less	Line 26000 is more than \$50,197 but not more than \$100,392	Line 26000 is more than \$100,392 but not more than \$155,625	Line 26000 is more than \$155,625 but not more than \$221,708	Line 26000 is more than \$221,708	
Amount from line 26000	18,935					67
Line 67 minus line 68 (cannot be negative)	0	50,197	100,392	155,625	221,708	68
Line 69 multiplied by the percentage from line 70	15 %	20.5 %	26 %	29 %	33 %	69
Line 71 plus line 72	2,840	7,529	17,819	32,180	51,344	70
Federal tax on taxable income	0	0	0	0	0	71
	2,840					72
	36	55	53	11	18	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	x \$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	816	75		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		31220			87
Search and rescue volunteers' amount		31240			88
Canada employment amount:					
Enter whichever is less : \$1,287 or line 1 plus line 2.		31260			89
Home buyers' amount	(maximum \$10,000)	31270			90
Home accessibility expenses (use Federal Worksheet)	(maximum \$20,000)	31285			91
Adoption expenses		31300			92
Digital news subscription expenses (see line 31350 of the guide)	(maximum \$500)	31350			93
Add lines 83 to 93.			816	75	94
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400			95
Add lines 82, 94, and 95.			15,214	75	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.			15,214	75	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.			15,214	75	104
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2005 or later	33099				105
Amount from line 23600 x 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	15,214	75	111
Federal non-refundable tax credit rate			15	%	112
Line 111 multiplied by the percentage from line 112		33800	2,282	21	113
Donations and gifts (complete Schedule 9)		34900			114
Line 113 plus line 114		Total federal non-refundable tax credits	35000	2,282	21
					115

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Part C – Net federal tax

Enter the amount from line 73.			2,840	36	116
Federal tax on split income (complete Form T1206)	40424				•117
Line 116 plus line 117	40400		2,840	36	118
Amount from line 35000		2,282		21	119
Federal dividend tax credit (use Federal Worksheet)	40425				•120
Minimum tax carryover (complete Form T691)	40427				•121
Add lines 119 to 121.		2,282		21	▶ 122
Line 118 minus line 122 (if negative, enter "0")		Basic federal tax	42900	558	15 123
Federal surtax on income earned outside Canada (complete Form T2203)					124
Line 123 plus line 124				558	15 125
Federal foreign tax credit (complete Form T2209)	40500				126
Line 125 minus line 126				558	15 127
Recapture of investment tax credit (complete Form T2038(IND))					128
Line 127 plus line 128				558	15 129
Federal logging tax credit (see guide)					130
Line 129 minus line 130 (if negative, enter "0")		Federal tax	40600	558	15 •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.					▶ 135
Line 131 minus line 135 (if negative, enter "0")			41700	558	15 136
Canada workers benefit 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	558	15 139

Step 6 – Refund or balance owing

Amount from line 42000				558	15 140
CPP contributions payable on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	42100		1,881	00	•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		190	78	•144
Add lines 140 to 144.		Total payable	43500	2,629	93 •145

Step 6 – Refund or balance owing (continued)

Enter the amount from line 145 of the previous page. 2,629|93 146

Total income tax deducted (amounts from all Canadian slips)	43700	• 147
Refundable Quebec abatement (see line 44000 of the guide)	44000	• 148
CPP or QPP overpayment (see line 30800 of the guide)	44800	• 149
Employment insurance overpayment (see line 45000 of the guide)	45000	• 150
Refundable medical expense supplement (use Federal Worksheet)	45200	• 151
Canada workers benefit (CWB) (complete Schedule 6)	45300	• 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 x 25% =	46900	• 157
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	48200	▶ 163
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 48500 below.		
Refund or balance owing		2,629 93 164

Generally, the CRA does not charge or refund a difference of \$2 or less.

Refund 48400 •

Balance owing 48500 2,629|93 •

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**

Amount from line 48400 above 1

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

Your donation to the Ontario opportunities fund 46500 • 2
Net refund (line 1 minus line 2) 46600 • 3

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

Sign here _____

It is a serious offence to make a false return.

Telephone number: _____

Date: 2023-04-24

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

Was a fee charged? 49000 1 Yes 2 No

EFILE number (if applicable): 48900 K4411

Name of tax professional: Vaive and Associates Professional

Corporation _____

Telephone number: (613) 369-5064

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

Do not use this area. 48700 48800 • 48600 •

T1-2022

Capital Gains (or Losses)

Schedule 3

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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

Qualified farm or fishing property

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

Mortgage foreclosures and conditional sales repossessions

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

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)
		Total	13199		Gain (or loss)	13200

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

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

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

Other mortgage foreclosures and conditional sales repossessions

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

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

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

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
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Add lines 1 to 9. **Total of gains (or losses) of qualified properties and other properties** **10**

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Amount from line 10 of the previous page.		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		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.		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	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	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	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

Select 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.

T1-2022

Canada Pension Plan Contributions and Overpayment

Schedule 8

Protected B when completed

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. A

Protected B when completed

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	2
Enter whichever is less: amount from line 1 or line 2.			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)		5
Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all of your T4 slips.		50340	6
Actual base contributions on CPP pensionable earnings: Amount from line 6	x 86.8421% =		7
Actual enhanced contributions on CPP pensionable earnings: line 6 minus line 7			8
Required base contributions on CPP pensionable earnings: Amount from line 5	x 4.95% = (maximum \$3,039.30)		9
Required enhanced contributions on CPP pensionable earnings: Amount from line 5	x 0.75% = (maximum \$460.50)		10
Total required contributions on CPP pensionable earnings: line 9 plus line 10			11
Enter the amount from line 6.			12
Enter the amount from line 11.			13
Line 12 minus line 13 (if negative, enter "0") ⁽²⁾			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)		20,000	00	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⁾	20,000	00	3			
Basic exemption	(maximum \$3,500) ⁽³⁾	3,500	00	4			
Line 3 minus line 4 (if negative, enter "0")	(maximum \$61,400)	16,500	00	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.		1,881	00	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		1,881	00	x 86.8421% =	1,633	50	8
Required enhanced contributions on CPP pensionable earnings: Line 7 minus line 8					247	50	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		1,633	50	x 50% =	816	75	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.					1,064	25	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)				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.				4
Enter the amount from line 6 of Part 3.	Actual total CPP contributions			5
Enter the amount from line 14 of Part 3 if it is positive (if not , enter "0").				6
Line 5 minus line 6 (if negative, enter "0")				7
Amount from line 7			x 17.54386 =	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)			9
Basic exemption:				
Enter the amount from line 4 of Part 3.	(maximum \$3,500)			10
Line 9 minus line 10 (if negative, enter "0")	(maximum \$61,400)			11
Enter the amount from line 8 of Part 5.				12
Line 11 minus line 12 (if negative, enter "0")				13
Enter whichever is less : amount from line 4 of Part 5 or line 13 above.				14
Amount from line 4 of Part 3			15	
Amount from line 2 of Part 3			16	
Line 15 minus line 16 (if negative, enter "0" on lines 17 and 21, and continue at line 22)			17	
Amount from line 4 of Part 5		18		
Amount from line 11 above		19		
Line 18 minus line 19 (if negative, enter "0")		▶	20	
Line 17 minus line 20 (if negative, enter "0")			▶	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)				22
Amount from line 22		x 11.4% =		23
Amount from line 14 of Part 3 (if positive)		x 2 =		24
Line 23 minus line 24 (if negative, show in brackets)				25
If the amount from line 25 is negative, enter it as a positive amount.				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.				27
Enter the amount from line 9 of Part 3.				28
Line 27 minus line 28 (if negative, enter "0")				29
Enter whichever is less : amount from line 27 or line 28.				30
Enter this amount on line 30800 of your return (in dollars and cents).				
Deduction for CPP enhanced contributions on employment income:				
Enter the amount from line 8 of Part 3.				31
Enter the amount from line 10 of Part 3.				32
Line 31 minus line 32 (if negative, enter "0")				33
Enter whichever is less : amount from line 31 or line 32.				34
Enter this amount on line 22215 of your return (in dollars and cents).				

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	x	50%	=		35
Amount from line 35	x	86.8421%	=		36
Line 35 minus line 36					37

Enter the amount from line 29 of the previous page.

Enter the amount from line 36.

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.

Enter the amount from line 33 of the previous page.

Enter the amount from line 37.

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.

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

Enter the amount from line 29 of the previous page.

Enter the amount from line 47.

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.

Enter the amount from line 33 of the previous page.

Enter the amount from line 48.

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.

See the privacy notice on your return.



Ontario Tax

Form ON428
2022

Protected B when completed

Part A – Ontario tax on taxable income

Enter your **taxable income** from line 26000 of your return. 18,935 | 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	18,935 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
	18,935 75					4
Line 4 multiplied by the percentage from line 5	5.05 %	9.15 %	11.16 %	12.16 %	13.16 %	5
	956 26					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	956 26					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				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				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		816 75		•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.			816 75		24
Line 18 plus line 24				11,957 75	25

Protected B when completed

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

Amount from line 25 of the previous page			11,957	75	26
Pension income amount	(maximum \$1,541)	58360			27
Line 26 plus line 27			11,957	75	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.			11,957	75	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.			11,957	75	35
Medical expenses:					
Read line 58689 of your Ontario Information Guide.		58689		36	
Amount from line 23600 of your return		37			
Applicable rate		3 %		38	
Line 37 multiplied by the percentage from line 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	11,957	75
Ontario non-refundable tax credit rate				5.05%	45
Line 44 multiplied by the percentage from line 45			58840	603	87
Donations and gifts:					
Amount from line 13 of your federal Schedule 9	x 5.05% =			47	
Amount from line 14 of your federal Schedule 9	x 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	603
				87	50

Part C – Ontario tax

Ontario tax on taxable income from line 8				956	26	51
Ontario non-refundable tax credits from line 50				603	87	52
Line 51 minus line 52 (if negative, enter "0")				352	39	53
Ontario tax on split income (complete Form T1206)			61510			•54
Line 53 plus line 54				352	39	55
Ontario minimum tax carryover:						
Enter the amount from line 53 above.				352	39	56
Ontario dividend tax credit (use Worksheet ON428)		61520				•57
Line 56 minus line 57 (if negative, enter "0")				352	39	58
Amount from line 40427 of your return	x 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")				352	39	61

Protected B when completed

Part C – Ontario tax (continued)

Amount from line 61 of the previous page	352		39		62
Ontario surtax:					
Amount from line 62 above	352		39		63
Ontario tax on split income from line 54					64
Line 63 minus line 64 (if negative, enter "0")	352		39		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 65 352 39 – \$4,991) × 20% (if negative, enter "0")					66
(Line 65 352 39 – \$6,387) × 36% (if negative, enter "0")					67
Line 66 plus line 67				▶	68
Line 62 plus line 68			352		39 69
Ontario dividend tax credit from line 57					70
Line 69 minus line 70 (if negative, enter "0")			352		39 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.					72
Line 71 plus line 72			352		39 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 =	78
Amount from line 73 above			352		39 79
Line 78 minus line 79 (if negative, enter "0")			161		61 ▶ 80
Line 73 minus line 80 (if negative, enter "0")					190 78 81
Provincial foreign tax credit (complete Form T2036)					82
Line 81 minus line 82 (if negative, enter "0")					190 78 83

Protected B when completed

Part C – Ontario tax (continued)

Amount from line 83 of the previous page		190	78	84
Low-income individuals and families tax (LIFT) credit (complete Schedule ON428-A)	62140			85
Line 84 minus line 85 (if negative, enter "0")		190	78	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			87
				× 25% =
Line 86 minus line 87 (if negative, enter "0")		190	78	88
Ontario health premium (complete the chart below)		0	00	89
Line 88 plus line 89				
Enter this amount on line 42800 of your return.	Ontario tax	190	78	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 <input type="text"/> - \$ 20,000 = <input type="text"/> × 6 % = <input type="text"/>	<input type="text"/>
more than \$25,000 but not more than \$36,000	\$ 300
more than \$36,000 but not more than \$38,500 <input type="text"/> - \$ 36,000 = <input type="text"/> × 6 % = <input type="text"/> + \$ 300 = <input type="text"/>	<input type="text"/>
more than \$38,500 but not more than \$48,000	\$ 450
more than \$48,000 but not more than \$48,600 <input type="text"/> - \$ 48,000 = <input type="text"/> × 25 % = <input type="text"/> + \$ 450 = <input type="text"/>	<input type="text"/>
more than \$48,600 but not more than \$72,000	\$ 600
more than \$72,000 but not more than \$72,600 <input type="text"/> - \$ 72,000 = <input type="text"/> × 25 % = <input type="text"/> + \$ 600 = <input type="text"/>	<input type="text"/>
more than \$72,600 but not more than \$200,000	\$ 750
more than \$200,000 but not more than \$200,600 <input type="text"/> - \$ 200,000 = <input type="text"/> × 25 % = <input type="text"/> + \$ 750 = <input type="text"/>	<input type="text"/>
more than \$200,600	\$ 900
Enter the result on line 89 above.	

See the privacy notice on your return.

Designation of a Property as a Principal Residence by an Individual (Other than a Personal Trust)

Use this form to designate a property as a principal residence. You must also complete the "Principal residence designation" section of Schedule 3 for the year you are in one of the following situations:

- you disposed of, or were considered to have disposed of, your principal residence, or any part of it
- you granted someone an option to buy your principal residence, or any part of it

Note

If you were not a resident of Canada for the entire time you owned the designated property, call **1-800-959-8281**. The period of non-residence may reduce or eliminate the availability of the principal residence exemption.

For more information about designating a principal residence and what qualifies as a principal residence, see Income Tax Folio S1-F3-C2, Principal Residence, or the "Principal residence" chapter in Guide T4037, Capital Gains.

You can only designate one property as your principal residence for any specific year. However, where you sell a principal residence and buy another (or move to another property that you own) in the same year, the "plus one" rule in calculating the principal residence exemption amount will allow you to claim the principal residence exemption for both properties for that year even though you can only designate one property as your principal residence.

For dispositions that occurred after October 2, 2016, if you were a non-resident throughout the taxation year in which the property was purchased or acquired, the "plus 1" rule does **not** apply.

If you ticked box 1 at line 17900 of Schedule 3, you only need to complete the first page of this form. You do not need to report any gain amount on Schedule 3 for this property.

If you are filing electronically, keep this form in case we ask to see it later. If you are filing a paper return, you **must** complete, **sign**, and attach this form to your return.

Description of property

Provide the information requested below for the property you disposed of in the tax year. Complete a separate form for each property you sold.

Address				Year of acquisition	Proceeds of disposition
Street number, street name, and unit number if applicable					
3683 Revelstoke Drive				9955 2016	9954 1,925,000 00
Prov./Terr	Postal code	City	Country		
ON	K1V 7C2	Ottawa			

Designation

I, Laramie Morrison, hereby designate the property described above to have been my principal residence for the following **number of tax years ending after the acquisition date:**
(print your name)

After 1981	7	1
After 1971 and before 1982	2	2
Total number of years designated (line 1 plus line 2)	9956	7 3

For those years after 1981, I also confirm that neither I, nor my spouse or common-law partner (who was not separated and living apart from me throughout the year under a judicial separation or written separation agreement), nor any of my children (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence. For any tax year after 1981 for which I am designating the property and throughout which I was under 18 and unmarried or not in a common-law partnership, I also confirm that neither my mother, father, nor any of my brothers and sisters (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence.

For those years before 1982, I confirm that I have not designated any other property as my principal residence.

Note

If the property was designated as a principal residence for the purpose of filing Form T664 or T664(Seniors), you have to include those previously designated tax years as part of this principal residence designation.

Signature	Social insurance number	Date
	505 575 407	2023-04-24

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Definitions

For the purpose of this form, the **acquisition date** is the date on which you acquired or last reacquired the property, or December 31, 1971, whichever is later. However, if you or your spouse or common-law partner filed Form T664 or T664(Seniors), you or your spouse or common-law partner are **not** considered to have disposed of and immediately reacquired the property as a result of that election.

The term **spouse** used throughout this form applies to a person to whom you are legally married. For 1993 to 2000, a spouse included a common-law spouse. For 2001 and future years, the reference to spouse is replaced with **spouse** or **common-law partner** as defined in the "Definitions" section in Guide T4037, Capital Gains.

Note

If you made an election to have your same-sex partner considered your common-law partner for 1998, 1999, and/or 2000, then, for those years, your common-law partner also can not designate a different housing unit as their principal residence.

Information needed to calculate the capital gain

If you ticked either box 2 or 3 at line 17900 of Schedule 3, you must complete the remainder of this form that is applicable to your situation.

If you disposed of, or were considered to have disposed of, a property for which you or your spouse or common-law partner filed Form T664 or T664(Seniors), Election to Report a Capital Gain on Property Owned at the End of February 22, 1994, use this form to calculate the capital gain for the year if one of the following applies:

- the property was your principal residence in 1994
- you are designating the property in this form as your principal residence for any tax year

You may be entitled to a reduction as a result of the capital gains election. To calculate this reduction, use Form T2091(IND)-WS, Principal Residence Worksheet. To get this form, go to canada.ca/cra-forms-publications or call **1-800-959-8281**.

Number of tax years for which the property is designated as a principal residence (from line 3 of first page)	_____	4
Number of tax years ending after the acquisition date in which you owned the property (jointly with another person or otherwise):		
After 1981	_____	5
After 1971 and before 1982	_____	6
Total number of years owned (line 5 plus line 6)	_____	7
Proceeds of disposition or deemed disposition	_____	8
Outlays and expenses made or incurred related to the disposition	_____	9
Adjusted cost base at the time of disposition (If you or your spouse or common-law partner filed Form T664 or T664(Seniors) for this property, do not take into consideration any increase to the adjusted cost base as a result of that election.)	_____	10
Adjusted cost base on December 31, 1981	_____	11
Fair market value on December 31, 1981	_____	12
Adjustments to the cost base made after 1981 (for example, capital expenditures)	_____	13

Calculation of the capital gain

Part 1

Proceeds of disposition or deemed disposition (line 8)	_____	14
Adjusted cost base at the time of disposition (line 10)	_____	15
Outlays and expenses made or incurred (line 9)	_____	16
Line 15 plus line 16	_____	17
Line 14 minus line 17	_____	18
Amount from line 18	_____	19
Line 4 plus 1 (see note on page 3)	_____	20
Multiply line 19 by line 20	_____	21
Total number of years from line 7	_____	22
Divide line 21 by line 22	_____	23
Line 18 minus line 23; if negative, enter "0"	_____	24
Net capital gain	_____	

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Part 2

Complete Part 2 **only** if the property disposed of is one of two or more properties that qualify as principal residences a family member owned on December 31, 1981, and continuously thereafter until its disposition. You will find a definition of **family** in the "Principal residence" chapter in Guide T4037, Capital Gains. **In all other cases**, do not complete Part 2 and enter the amount from line 24 above on line 54 in Part 3 on the next page.

A. Pre-1982 gain

If you designated the property as a principal residence for all the years you owned it before 1982, do not complete lines 25 to 32 and enter "0" on line 33.

Fair market value on December 31, 1981 (line 12)		25
Adjusted cost base on December 31, 1981 (line 11)		26
Line 25 minus line 26	Pre-1982 gain before principal residence exemption	27
Amount from line 27		28
Line 2 plus 1 (see note below)		29
Multiply line 28 by line 29		30
Number of years from line 6		31
Divide line 30 by line 31		32
Line 27 minus line 32; if negative, enter "0"	Pre-1982 gain	33

B. Post-1981 gain

If you designated the property as a principal residence for all the years you owned it after 1981, enter "0" on line 45 and complete area D.

Proceeds of disposition or deemed disposition (line 8)		34
Fair market value on December 31, 1981 (line 12). If the fair market value of the property on December 31, 1981, is more than the amount on line 34, enter "0" on line 45 and complete areas C and D.		35
Adjustments made to the cost base after 1981 (line 13)		36
Outlays and expenses (line 9)		37
Add lines 35 to 37		38
Line 34 minus line 38	Post-1981 gain before principal residence exemption	39
Amount from line 39		40
Number of years from line 1		41
Multiply line 40 by line 41		42
Number of years from line 5		43
Divide line 42 by line 43		44
Line 39 minus line 44; if negative, enter "0"	Post-1981 gain	45

C. Post-1981 loss

Fair market value on December 31, 1981 (line 12)		46
Proceeds of disposition or deemed disposition (line 8)		47
Line 46 minus line 47; if negative, enter "0"	Post-1981 loss	48

D. Net capital gain

Pre-1982 gain, if any (line 33)		49
Post-1981 gain, if any (line 45)		50
Line 49 plus line 50		51
Post-1981 loss, if any (line 48)		52
Line 51 minus line 52; if negative, enter "0"	Net capital gain	53

Note

One year is granted by law. If you disposed of your principal residence after October 2, 2016, and were a non-resident throughout the year of acquisition of the property, you are not eligible to use the "plus one" rule in this calculation.

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Part 3

If you completed Part 2, enter the amount from line 53 or line 24 of Part 1, **whichever is less**. Otherwise, enter the amount from line 24.

Total Capital Gain _____ 54

Part 4

Complete Part 4 **only** if you or your spouse or common-law partner filed Form T664 or T664(Seniors) for this property. In all other cases, enter the amount from line 54 on line 15800 of Schedule 3, Capital Gains (or Losses), for dispositions or deemed dispositions.

Total capital gain before reduction (line 54)	_____	_____	55
Reduction as a result of the capital gains election (line 66 of Form T2091(IND)-WS)	_____	_____	56
Line 55 minus line 56; if negative, enter "0"	_____	Capital gain	57

Enter the amount from line 57 on line 15800 of Schedule 3, Capital Gains (or Losses), for dispositions or deemed dispositions.

See the privacy notice on your return.

T1028 – RRSP Deduction Limit Statement

This statement indicates the actual amount of 2022 RRSP deduction limit.

RRSP deduction limit

Enter the amount of maximum RRSP deduction room from the 2021 Notice of Assessment			
OR perform the following calculation:			
2021 RRSP deduction limit			75,511
Allowable RRSP/PRPP deducted in 2021		-	
2021 employer PRPP contribution amount		-	
Contributions to a United States retirement plan or a foreign employer-sponsored pension plan (RC267/RC268/RC269)		-	
Unused RRSP deduction limit at the end of 2021		=	75,511
2021 earned income	20,000	x 18% (maximum \$29,210.00)	3,600
2021 pension adjustment		-	
2022 prescribed amount for connected persons		-	
		=	3,600
		Subtotal	= 79,111
2021 Net past-service pension adjustment (T215)		-	
2022 pension adjustment reversal (PAR) (T10)		+	
RRSP deduction limit for 2022		=	79,111
Unused RRSP contributions			

2022 PRPP non-deductible limit (tax exempt income)

Note: Starting in 2013, with regards to contributions to a pooled registered pension plan (PRPP), the <i>Income Tax Act</i> allows tax exempt earned income by an Indian (as per the <i>Indian Act</i> definition) to be included in the calculation of his or her non-deductible PRPP limit.			
Enter the amount of maximum PRPP non-deductible room from the 2021 Notice of Assessment			
OR perform the following calculation:			
2021 PRPP non-deductible limit			
2021 PRPP contributions		-	
2021 employer PRPP contribution amount		-	
Unused PRPP contributions at the end of 2021		=	
2021 tax-exempt earned income		x 18% (maximum \$29,210.00)	+
PRPP non-deductible limit for 2022		=	

Next Year RRSP Deduction Limit

Step 1 – Calculation of the unused RRSP deduction room at the end of 2022

2022 RRSP deduction limit		79,111	00	1
Total RRSP contributions deducted on line 20800	-			2
2022 employer PRPP contribution amount	-			3
Contributions to a United States retirement plan or a foreign employer-sponsored pension plan (RC267/RC268/RC269)	-			4
Unused RRSP deduction room at the end of 2022. (This amount can be negative.)	=	79,111	00	5

Step 2 – 2023 RRSP dollar limit

2022 earned income	20,000	00	x 18%	=	3,600	00	6
RRSP dollar limit for 2023					30,780	00	7
Enter the amount from line 6 or 7, whichever is less				=	3,600	00	8

Step 3 – 2022 pension adjustment (PA)

2022 PA (the total from box 52 of 2022 T4 slips and box 034 of 2022 T4A slips)	-			9
Line 8 minus line 9 (if negative, enter "0")	=	3,600	00	10

Step 4 – 2023 pension adjustment reversal (PAR)

PAR and PAC (the total from box 2 of 2023 T10 slips)	+			11
Line 10 plus line 11 (enter amount on line 19)	=	3,600	00	12

Step 5 – 2023 net past service pension adjustment (PSPA)

Exempt PSPA and PCC for 2022 (the total from box 2 of T215 slips)				13
Certified PSPA for 2023 (line A in Part 3 of Form T1004, <i>Applying for the Certification of a Provisional PSPA</i>)	+			14
Line 13 plus line 14	=			15
Qualifying withdrawals for 2023 (Part 3 of Form T1006, <i>Designating an RRSP Withdrawal as a Qualifying Withdrawal</i>)	-			16
2023 net PSPA (This amount can be negative.)	=			17

Step 6 – 2023 RRSP deduction limit

2022 unused RRSP deduction		79,111	00	18
Amount from line 12	+	3,600	00	19
Line 18 plus line 19	=	82,711	00	20
2023 net PSPA from line 17	-			21
2023 RRSP deduction limit (if negative, enter "0")	=	82,711	00	22

Step 7 – 2023 unused RRSP deduction room

Amount from line 20		82,711	00	23
Amount from line 21	-			24
2023 unused RRSP deduction room that can be carried forward to 2024 (This amount can be negative.)	=	82,711	00	25

Step 8 – 2023 RRSP contribution

RRSP deduction limit for 2023		82,711	00	26
Undeducted RRSP contributions carried forward	-			27
Line 26 minus line 27	=	82,711	00	28
Excess contribution of \$2,000 permitted	+			29
Maximum contributions that may be made to RRSPs for 2023 (except for transfers)	=	82,711	00	30

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 Laramie Morrison				Your social insurance number 505 575 407	
Business name Laramie Morrison				Business number	
Business address 184 Rainbow Valley Drive					
City Smiths Falls				Prov./Terr. ON	Postal code K7A 5B8
Fiscal period	Date (YYYYMMDD) From	Date (YYYYMMDD) to	Was this your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
	2022-01-01	2022-12-31			
Main product or service Consulting				Industry code (see Chapter 2 in Guide T4002) 541611	
Accounting method (commission only)	<input type="checkbox"/> Cash	<input checked="" type="checkbox"/> Accrual	Tax shelter identification number	Partnership business number	Your percentage of the partnership %
Name and address of the person or firm preparing this form			Vaive and Associates Professional Corporation 441 MacLaren Street Suite 200A Ottawa ON K2P 2H3		

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") _____ %

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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)	20,000	00	3A
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A)			3B
Subtotal: Amount 3A minus amount 3B	20,000	00	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)	20,000	00	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	20,000	00
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	20,000	00

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)			20,000 00	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			8519	20,000 00

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) 20,000|00 4A

Expenses (enter only the business part)				
Advertising	8521			4B
Meals and entertainment	8523			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			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			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			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			
Net income (loss) before adjustments: Amount 4A minus line 9368			9369	20,000 00

Part 5 – Your net income (loss)

Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income		20,000 00	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		20,000 00	5C	
Other amounts deductible from your share of net partnership income (loss) (amount 6F)			9943	
Net income (loss) after adjustments: Amount 5C minus line 9943			20,000 00	5D
Business-use-of-home expenses (amount 7P)			9945	
Your net income (loss): Amount 5D minus line 9945			9946	20,000 00

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

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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
Business use of motor vehicle	6A
Meals and entertainment	6B
Private health services plan premiums	6C
	6D
	6E
	6E
	6E
	6E
	6E
	6E
	6E
	6E
	6E
	6E
	6E
	6E
	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)	<u><u>6F</u></u>

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
Minus: 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")	20,000.00	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

Area A – Calculation of capital cost allowance (CCA) claim

CCA other than classes 10.1 and 13

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	Amount to be subtracted	3 Cost of additions in the year (see Areas B and C below)	4 Cost of additions from column 3 that are DIEPs (property must be available for use in the year) Note 1	5 Proceeds of dispositions in the year (see Areas D and E below)	6 Proceeds of dispositions of DIEP (enter amount from col. 5 that relates to DIEP from col. 4)	7** UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5)
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Class number	8 UCC of DIEP (col. 4 minus col. 6) Note 2	9 Immediate expensing amount for DIEPs Note 3	10 Cost of remaining additions after immediate expensing (col. 3 minus col. 4 plus col. 8 minus col. 9)	11 Cost of remaining additions from column 10 that are AIIPs or ZEVs Note 4	12 Remaining UCC after immediate expensing (col. 7 minus col. 9).	13 Proceeds of dispositions available to reduce additions of AIIPs and ZEVs (col. 5 minus col. 6 minus col. 10 plus col. 11). If negative, enter "0" Note 5
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i ◀ **Total immediate expensing claim for the year: Total of column 9**

Class number	14 UCC adjustment for current-year additions of AIIPs and ZEVs (col. 11 minus col. 13) multiplied by the relevant factor. If negative, enter "0" Note 6	15 Adjustment for current-year additions subject to the half-year rule. 1/2 multiplied by (col. 10 plus col. 6 minus col. 11 minus col. 5). If negative, enter "0"	16 Base amount for CCA (col. 12 plus col. 14 minus col. 15)	17 CCA rate %	18 CCA for the year (col. 16 multiplied by col. 17 or a lower amount, plus col. 9)	19 UCC at the end of the year (col. 7 minus col. 18)
--------------	--	---	--	------------------	---	--

Total CCA for classes other than 10.1 and 13. ▶

Total CCA claim for the year: Total of column 18 (enter on line 9936 of Part 4, amount ii **minus** any personal part and any CCA for business-use-of-home expenses***) ▶

** 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 DIEP. 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.

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 (EPOPs)

Are you associated in the fiscal period with one or more EPOPs 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."

Canada Training Credit Limit for 2023

The Canada training credit is a refundable tax credit designed to provide financial assistance to cover up to half of the tuition and other eligible expenses associated with training.

The amount that may be claimed for a taxation year is equal to the lesser of:

- half of the tuition and other eligible expenses paid for the taxation year; and
- the balance of the individual's Canada training credit limit for the taxation year (based on the amounts used and accumulated in respect of previous years).

To accumulate an amount of \$250 corresponding to the Canada training credit limit for 2023, an individual must:

- file a tax return for the year;
- be at least 25 years old and less than 65 years old at the end of the year;
- be resident in Canada throughout the year;
- have earnings (including income from an office or employment, self-employment income, Maternity and Parental Employment Insurance benefits or benefits paid under the *Act respecting parental insurance*, the taxable part of scholarship income, and the tax-exempt part of earnings of status Indians and emergency service volunteers) of \$10,994.00 or more in the year; and
- have individual net income for the preceding year that does not exceed the top of the third tax bracket for the preceding year.

The taxpayer's account balance will be communicated to them each year in their Notice of Assessment and will be available through the Canada Revenue Agency's My Account portal.

Individuals will be able to accumulate up to a maximum amount of \$5,000 over a lifetime. Any unused balance will expire at the end of the year in which an individual turns 65.

Canada training credit limit for 2023

Canada training credit limit for 2022 (maximum \$750)	500 00	1
Canada training credit limit		
You can accumulate the amount of \$250 corresponding to the training amount limit if your working income and maternity and parental benefits (amount on line 7) is more than \$10,994.00 and if your net income (amount on line 8) does not exceed \$155,625.00.		
In 2022, are you eligible to accumulate the amount of \$250 corresponding to the training amount limit?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Working income and maternity and parental benefits		
Employment income and other employment income reported on line 10100 and line 10400 of the return	+	2
Taxable scholarships, fellowships, bursaries, and artists' project grants reported on line 13010 of the return	+	3
Total self-employment income reported on lines 13500, 13700, 13900, 14100, and 14300 of the return (excluding losses)	+	20,000 00 4
Tax-exempt working income earned on a reserve reported on line 10000 of Form T90, Income Exempt From Tax Under the Indian Act or an allowance received as an emergency volunteer reported on line 10105 of the return	+	5
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits reported on line 11905 of the return and/or on line 10019 of Form T90, Income Exempt From Tax Under the Indian Act	+	6
Add lines 2 to 6	=	20,000 00 7
Net income amount from line 23600 of the return		18,935 75 8
Canada training credit limit	+	250 00 9
Canada training credit claimed in 2022 (line 45350 of your return)	–	10
Line 1 plus line 9 minus line 10	=	750 00 11
Maximum limit (\$5,000)		5,000 00 12
Cumulative Canada training credit claimed in previous years		13
Canada training credit claimed in 2022 (line 45350 of your return)	▶	= 5,000 00 14
Canada training credit limit for 2023	The lesser of line 11 and line 14	750 00 15

Canada Child Benefit Worksheet (CCB)

For the months of July 2023 to June 2024.

This worksheet is provided for information purposes only. The exact amount of Canada Child Benefit will be confirmed by the CRA.

Income information

	Taxpayer	Spouse	Total
Net income as per line 23600	18,935 75	69,722 51	1
Total repayment under the terms of the UCCB (line 21300 of the T1 return) and an RDSP (line 23200 of the T1 return)			2
Add lines 1 and 2.	18,935 75	69,722 51	3
Total income from the UCCB (line 11700 of the T1 return) and an RDSP (line 12500 of the T1 return)			4
Net income used to calculate the CCB	18,935 75	69,722 51	88,658 26 5

CCB calculation

Month	Number of eligible children under the age of 6	Number of eligible children under the age of 6 in shared custody	Number of eligible children between the age of 6 and 17	Number of eligible children between the age of 6 and 17 in shared custody	Number of children with a disability	Monthly payments
July 2023			2			525 92
August			2			525 92
September			2			525 92
October			2			525 92
November			2			525 92
December			2			525 92
January 2024			2			525 92
February			2			525 92
March			2			525 92
April			2			525 92
May			2			525 92
June			2			525 98
Total						6,311 10

Summary of the results

Canada Child Benefit	6,311 10
Ontario Child Benefit (detail of the calculation presented on the PROV BEN form)	

Two-Year Comparative Summary – Federal – 2022

	2022	2021		2022	2021
10100 Employment income			30000 Basic amount	14,398	13,808
10400 Other employment income			30100 Age amount		
11300 OAS pension			30300-30400 Spouse or eligible dep.		
11400 CPP/QPP benefits			30425-30450 Caregiver amount		
11500 Other pensions			30500 Caregiver (infirm under 18 years)		
11600 Elected split-pension amount			30800-31000 CPP/QPP	817	817
11700 Universal Child Care Benefit			31200-31217 Tot. empl./self-empl. El prem.		
11900 EI benefits			31205-31215 PPIP premiums		
12000 Taxable dividends			31220-31240 Vol. (firefighters/rescue)		
12100 Interest/other inv. income			31260 Canadian employment amount		
12200 Limited partnership income			31270-31285 Home (buyers' amt/acc.)		
12500 RDSP income			31300 Adoption expenses		
12600 Rental income			31350 Digital news subscription expenses		
12700 Taxable capital gains			31400 Pension income amount		
12800 Support payments received			31600-31800 Disability amount		
12900 RRSP income			31900 Interest/student loans		
13000 Other income			32300 Tuition and education amounts		
13010 Taxable scholarship			32400-32600 Spouse/dependant trans.		
13500-14300 Self-employment income	20,000	20,000	33200 Allowable medical expenses		
14400 Workers' compensation			33500 Total amounts	15,215	14,625
14500 Social assistance payments			33800 Credits	2,282	2,194
14600 Net federal supplements			34900 Donations and gifts		
15000 Total income	20,000	20,000	35000 Non-refundable credits	2,282	2,194
20700 RPP deduction			Tax on taxable income	2,840	2,853
20800 RRSP deduction			40425 Dividend tax credit		
21000 Deduct. elected split-pension			40427 Minimum tax carry-over		
21200 Union/professional dues			Non-resident surtax		
21300 UCCB repayment			40600 Federal tax	558	659
21400 Child care expenses			41000 Political contribution credit		
21500 Disability supports deduction			41200 Investment tax credit		
21700 Business investment loss			41400 Labour-sponsored funds credit		
21900 Moving expenses			41450 Section 217 tax adjustment		
22000 Support payments made			AMT/TOSI adjustment		
22100 Carrying charges			41500 CWB advance payments		
22200 CPP/QPP - self-employment	1,064	982	41800 Special taxes		
22215 CPP/QPP - employment income			42000 Net federal tax	558	659
22300 Deduction for PPIP			42100-42120 Self-employment CPP	1,881	1,799
22400 Expl./dev. expenses			42200 Social benefits repayment		
22900 Other employment expenses			42800-43200 Provincial or territorial tax	191	237
23100-23200 Other deductions			43500 Total payable	2,630	2,695
23210 Federal COVID-19 repayment			43700 Total income tax deducted		
23500 Social benefits repayment			43800 Tax deducted transfer		
23600 Net income	18,936	19,018	44000 Refundable abatement		
24400 Canadian forces police deduct.			44800 to 45100 CPP/EI overpayment		
24900 Security options deductions			45200 Medical expense supplement		
25000 Other payments deduction			45300 Canada workers benefit		
25100 Limited partnership losses			45350 Canada training credit (CTC)		
25200 Non-capital losses			ITC refund/Credit Part XII.2		
25300 Net capital losses			45700 GST/HST rebate (GST370)		
25400 Capital gains deduction			46900 Eligible educator school supply cr.		
25500 Northern residents			47555 Canadian journ. labour tax credit		
25600 Additional deductions			47556 Farmers tax credit		
26000 Taxable income	18,936	19,018	47557 Air quality improvement credit		
GST/HST credit and fed./prov. benefits			47600 Instalments		
CCB and provincial benefits	6,311	781	47900 Provincial or territorial credits		
RRSP limit (2023)	82,711		48200 Total credits		
			Balance due/refund (-)	2,630	2,695

Two-Year Comparative Summary – Provincial – 2022

	2022	2021
Province of residence	<u>ON</u>	<u>ON</u>
Form 428		
Taxable income	18,936	19,018
Tax on taxable income	956	960
Non-refundable tax credits		
Basic personal amount	58040 11,141	10,880
Amount from line 31000, Schedule 1	58280 817	817
Non-refundable tax credits	58800 11,958	11,697
Rate	5.05 %	5.05 %
Total	58840 604	591
Non-refundable tax credits	61500 604	591
Tax credits		
Tax reduction	162	132
Tax credits		
Provincial tax (T1, line 42800)	191	237

Attached Notes – Summary

Name of the cell Sales and commissions Form T2125 - Statement of business or professional activities

Per dw RV, \$20k management fee reported. Will need to report this as an expense in one of the corps.

manderson - 2021-06-08

Keep this note when rolling forward the file