


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.

Step 3 – Net income

Enter the amount from line 31 of the previous page.		5,633	60	32
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600			
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700			33
RRSP deduction (see Schedule 7 and attach receipts)	20800			34
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (complete Form T1032)	21000			35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200			36
Universal child care benefit repayment (box 12 of all RC62 slips)	21300			37
Child care expenses (complete Form T778)	21400			38
Disability supports deduction (complete Form T929)	21500			39
Business investment loss (see Guide T4037)				
Gross	21699	Allowable deduction	21700	40
Moving expenses (complete Form T1-M)			21900	41
Support payments made (see Guide P102)				
Total	21999	Allowable deduction	22000	42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)			22100	43
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)			22200	●44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	(maximum \$460.50)		22215	●45
Exploration and development expenses (complete Form T1229)			22400	46
Other employment expenses (see Guide T4044)			22900	47
Clergy residence deduction (complete Form T1223)			23100	48
Other deductions (specify):			23200	49
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)			23210	50
Add lines 33 to 50.			23300	▶
Line 32 minus line 51 (if negative, enter "0")		Net income before adjustments	23400	51
			5,633	60
				52
Social benefits repayment:				
Complete the chart for line 23500 using your Federal Worksheet if one or more of the following apply:				
<ul style="list-style-type: none"> 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
			5,633	60

Step 4 – Taxable income

Enter the amount from line 54 of the previous page.			5,633	60	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")					66
		Taxable income	26000	5,633	60

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	5,633					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 Federal tax on taxable income	845	7,529	17,819	32,180	51,344	70
	0					71
						72
	845					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

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				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.					94
Pension income amount (use Federal Worksheet)	(maximum \$2,000)	31400			95
Add lines 82, 94, and 95.			14,398	00	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.			14,398	00	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.			14,398	00	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	14,398	00
Federal non-refundable tax credit rate				15 %	112
Line 111 multiplied by the percentage from line 112		33800	2,159	70	113
Donations and gifts (complete Schedule 9)		34900			114
Line 113 plus line 114			35000	2,159	70
Total federal non-refundable tax credits			35000	2,159	70

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Part C – Net federal tax

Enter the amount from line 73.		845	04	116
Federal tax on split income (complete Form T1206)	40424			•117
Line 116 plus line 117	40400	845	04	118
Amount from line 35000	2,159	70		119
Federal dividend tax credit (use Federal Worksheet)	40425			•120
Minimum tax carryover (complete Form T691)	40427			•121
Add lines 119 to 121.	2,159	70	▶	2,159 70 122
Line 118 minus line 122 (if negative, enter "0")	Basic federal tax	42900		123
Federal surtax on income earned outside Canada (complete Form T2203)				124
Line 123 plus line 124				125
Federal foreign tax credit (complete Form T2209)	40500			126
Line 125 minus line 126				127
Recapture of investment tax credit (complete Form T2038(IND))				128
Line 127 plus line 128				129
Federal logging tax credit (see guide)				130
Line 129 minus line 130 (if negative, enter "0")	Federal tax	40600		•131
Federal political contribution tax credit (use Federal Worksheet)				
Total federal political contributions (attach receipts)	40900			•132
	(maximum \$650)	41000		
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			•134
	Allowable credit	41400		
Add lines 132 to 134.	41600		▶	135
Line 131 minus line 135 (if negative, enter "0")	41700			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		139

Step 6 – Refund or balance owing

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

Step 6 – Refund or balance owing (continued)

Enter the amount from line 145 of the previous page.

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	164

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

Refund 48400 •

Balance owing 48500 •

For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.

Your balance owing is due **no later than April 30, 2023**. For more information on how to make your payment, go to canada.ca/payments.

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	•
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T1-2022

Capital Gains (or Losses)

Schedule 3

Protected B when completed

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

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

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

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

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

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**

Protected B when completed

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	348 64	15
Add lines 13 to 15.		348 64	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	348 64	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	348 64	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	174 32
			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.



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. 5,633|60 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	5,633 60					2
Line 2 minus line 3 (cannot be negative)	0 00	46,226 00	92,454 00	150,000 00	220,000 00	3
	5,633 60					4
Line 4 multiplied by the percentage from line 5	5.05 %	9.15 %	11.16 %	12.16 %	13.16 %	5
	284 50					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	284 50					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		•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.			▶ 24
Line 18 plus line 24			11,141 00 25

Protected B when completed

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

Amount from line 25 of the previous page			11,141	00	26
Pension income amount	(maximum \$1,541)	58360			27
Line 26 plus line 27			11,141	00	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.			11,141	00	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.			11,141	00	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	11,141	00 44
Ontario non-refundable tax credit rate				5.05%	45
Line 44 multiplied by the percentage from line 45			58840	562	62 46
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	562 62 50

Part C – Ontario tax

Ontario tax on taxable income from line 8				284	50 51
Ontario non-refundable tax credits from line 50				562	62 52
Line 51 minus line 52 (if negative, enter "0")					53
Ontario tax on split income (complete Form T1206)			61510		•54
Line 53 plus line 54					55
Ontario minimum tax carryover:					
Enter the amount from line 53 above.				56	
Ontario dividend tax credit (use Worksheet ON428)		61520		•57	
Line 56 minus line 57 (if negative, enter "0")				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")					61

Protected B when completed

Part C – Ontario tax (continued)

Amount from line 61 of the previous page		62
Ontario surtax:		
Amount from line 62 above		63
Ontario tax on split income from line 54		64
Line 63 minus line 64 (if negative, enter "0")		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	- \$4,991) × 20% (if negative, enter "0") =	66
(Line 65	- \$6,387) × 36% (if negative, enter "0") =	67
Line 66 plus line 67		▶ 68
Line 62 plus line 68		69
Ontario dividend tax credit from line 57		70
Line 69 minus line 70 (if negative, enter "0")		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.		
Line 71 plus line 72		72
		73

Ontario tax reduction

Enter "0" on line 80 if **any** of the following applies to you:

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

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

Basic reduction		257 00	74
If you had a spouse or common-law partner on December 31, 2022, only the individual with the higher net income can claim the amounts on lines 75 and 76.			
Reduction for dependent children born in 2004 or later:			
Number of dependent children	60969	× \$475 =	75
Reduction for dependants with a mental or physical impairment:			
Number of dependants	60970	× \$475 =	76
Add lines 74 to 76.		257 00	77
Amount from line 77 above	257 00	× 2 =	514 00
Amount from line 73 above			79
Line 78 minus line 79 (if negative, enter "0")		514 00	▶ 80
Line 73 minus line 80 (if negative, enter "0")			81
Provincial foreign tax credit (complete Form T2036)			82
Line 81 minus line 82 (if negative, enter "0")			83

Protected B when completed

Part C – Ontario tax (continued)

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

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.

Statement of investment income, carrying charges, and interest expenses

Use this worksheet to calculate the amounts to report on your return. Complete the charts for the lines that apply to your situation.
Keep this worksheet for your records.

Do not attach this worksheet to the return you send to the CRA.

Lines 12000, 12010, 12100, and 22100 – Statement of investment income, carrying charges, and interest expenses

For more information, see lines 12000, 12100, and 22100 in the guide.

I – Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations

Taxable amount of dividends **other than eligible dividends** (specify):

Enter this amount on line 12010 of your return. 12010

Taxable amount of **eligible dividends** (specify):

Enter this amount on line 12000 of your return. 12000

II – Interest, other investment income, and income from foreign sources

Specify:

Income from foreign sources, including foreign dividends (specify):

Slip	Issuer	Taxpayer share and exchange rate	
T3	The Walker 2037 Family Tr		5,459.28
Enter this amount on line 12100 of your return.			12100 <input type="text" value="5,459.28"/>

III – Carrying charges, interest expenses, and other expenses

Carrying charges (specify):

Interest expenses (specify):

Enter this amount on line 22100 of your return. 22100

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		
11700 Universal Child Care Benefit			31200-31217 Tot. empl./self-empl. EI prem.		
11900 EI benefits			31205-31215 PPIP premiums		
12000 Taxable dividends			31220-31240 Vol. (firefighters/rescue)		
12100 Interest/other inv. income	5,459		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	174	29,559	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			33200 Allowable medical expenses		
14400 Workers' compensation			33500 Total amounts	14,398	13,808
14500 Social assistance payments			33800 Credits	2,160	2,071
14600 Net federal supplements			34900 Donations and gifts		
15000 Total income	5,634	29,559	35000 Non-refundable credits	2,160	2,071
20700 RPP deduction			Tax on taxable income	845	4,434
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		2,363
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			41800 Special taxes		
22215 CPP/QPP - employment income			42000 Net federal tax		2,363
22300 Deduction for PPIP			42100-42120 Self-employment CPP		
22400 Expl./dev. expenses			42200 Social benefits repayment		
22900 Other employment expenses			42800-43200 Provincial or territorial tax		1,243
23100-23200 Other deductions			43500 Total payable		3,606
23210 Federal COVID-19 repayment			43700 Total income tax deducted		
23500 Social benefits repayment			43800 Tax deducted transfer		
23600 Net income	5,634	29,559	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	5,634	29,559	47557 Air quality improvement credit		
GST/HST credit and fed./prov. benefits			47600 Instalments		
CCB and provincial benefits			47900 Provincial or territorial credits		
RRSP limit (2023)			48200 Total credits		
			Balance due/refund (-)		3,606

Two-Year Comparative Summary – Provincial – 2022

	2022	2021
Province of residence	<u>ON</u>	<u>ON</u>
Form 428		
Taxable income	5,634	29,559
Tax on taxable income	285	1,493
Non-refundable tax credits		
Basic personal amount	58040	11,141
Non-refundable tax credits	58800	11,141
Rate	5.05 %	5.05 %
Total	58840	563
Non-refundable tax credits	61500	549
Tax credits		
Tax reduction	514	
Tax credits		
Ontario health premium		300
Provincial tax (T1, line 42800)		1,243