



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Income Tax and Benefit Return

T1 2023

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

BC 7

<b>Identification</b> First name <u>John</u> Last name <u>Doe</u> Care of _____ Apt. No. _____ No./Street _____ PO Box, RR _____ City _____ Prov./Terr. <u>BC</u> Postal code _____ Email address _____ By providing an email address, you are <b>registering</b> to receive email notifications from the CRA and <b>agree</b> to the <b>Terms of use</b> in Step 1 of the guide.		Social insurance number (SIN) <u>XXX XXX 000</u> Date of birth (Year Month Day) _____ If this return is for a <b>deceased person</b> , enter the date of death (Year Month Day) _____	Marital status on December 31, 2022: <u>1. Married</u> Your language of correspondence: English <input checked="" type="checkbox"/> Français <input type="checkbox"/> Votre langue de correspondance :
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<b>Residence information</b> Your province or territory of residence on December 31, 2022: <u>British Columbia</u> Your current province or territory of residence if it is different than your mailing address above: _____ Province or territory where your business had a permanent establishment if you were self-employed in 2022: _____	If you <b>became</b> a resident of Canada in 2022 for income tax purposes, enter your date of entry: _____ (Month Day) If you <b>ceased</b> to be a resident of Canada in 2022 for income tax purposes, enter your date of departure: _____ (Month Day)
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<b>Your spouse's or common-law partner's information</b> Their first name _____ Their SIN _____ Tick this box if they were self-employed in 2022. 1 <input type="checkbox"/> Net income from line 23600 of their return to claim certain credits (or the amount that it would be if they filed a return, even if the amount is "0") _____ Amount of universal child care benefit (UCCB) from line 11700 of their return _____ Amount of UCCB repayment from line 21300 of their return _____	
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## Step 1 – Identification and other information (continued)

**Residency information for tax administration agreements**

For more information, see "Residency information for tax administration agreements" in Step 1 of the guide.

Did you reside on <b>Nisga'a Lands</b> on December 31, 2022?	1	<input type="checkbox"/>	Yes	2	<input checked="" type="checkbox"/>	No
If <b>yes</b> , are you a citizen of the <b>Nisga'a Nation</b> ?	1	<input type="checkbox"/>	Yes	2	<input type="checkbox"/>	No
Did you reside on <b>Tsawwassen Lands</b> on December 31, 2022?	1	<input type="checkbox"/>	Yes	2	<input checked="" type="checkbox"/>	No
If <b>yes</b> , are you a member of the <b>Tsawwassen First Nation</b> ?	1	<input type="checkbox"/>	Yes	2	<input type="checkbox"/>	No

**Elections Canada**

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

A) Do you have Canadian citizenship?

If **yes**, go to question B. If **no**, skip question B. 1  Yes 2  No

B) As a Canadian citizen, do you authorize the CRA to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors?

1  Yes 2  No

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

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

**Indian Act – Exempt income**

Tick this box if you have income that is exempt under the Indian Act.

For more information about this type of income, go to [canada.ca/taxes-indigenous-peoples](https://canada.ca/taxes-indigenous-peoples). 1 

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

**Foreign property**Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2022, was **more than CAN\$100,000**?26600 1  Yes 2  NoIf **yes**, complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not filing Form T1135 by the due date. For more information, see Form T1135.

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

### Step 2 – Total income

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

Employment income (box 14 of all T4 slips)						10100				1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)						10105				
Commissions included on line 10100 (box 42 of all T4 slips)						10120				
Wage-loss replacement contributions (see line 10100 of the guide)						10130				
Other employment income (see line 10400 of the guide)								10400		2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)								11300		3
CPP or QPP benefits (box 20 of the T4A(P) slip)								11400		4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)								11410		
Other pensions and superannuation (see line 11500 of the guide and line 31400 of the return)								11500		5
Elected split-pension amount (complete Form T1032)								11600		6
Universal child care benefit (UCCB) (see the RC62 slip)								11700		7
UCCB amount designated to a dependant								11701		
Employment insurance (EI) and other benefits (box 14 of the T4E slip)								11900		8
EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits								11905	14,280.00	
Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet):										
Amount of dividends ( <b>eligible and other than eligible</b> )								12000		9
Amount of dividends ( <b>other than eligible</b> )								12010		
Interest and other investment income (use Federal Worksheet)								12100		10
Net partnership income (limited or non-active partners only)								12200		11
Registered disability savings plan (RDSP) income (box 131 of the T4A slip)								12500		12
Rental income (see Guide T4036)	Gross	12599		15,400.00			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
<b>Self-employment income</b> (see Guide T4002):										
Business income	Gross	13499			Net	13500				20
Professional income	Gross	13699			Net	13700				21
Commission income	Gross	13899			Net	13900				22
Farming income	Gross	14099			Net	14100				23
Fishing income	Gross	14299			Net	14300				24
Add lines 20 to 24.										25
Net self-employment income										26
Line 19 plus line 25										
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								<b>Total income</b>	15000	31

**Step 3 – Net income**

Enter the amount from line 31 of the previous page.

32

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	20600			
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)		20700		33
RRSP deduction (see Schedule 7 and <b>attach</b> receipts)		20800		34
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	20810			
Deduction for elected split-pension amount (complete Form T1032)		21000		35
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)		21200		36
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)		21300		37
Child care expenses (complete Form T778)		21400		38
Disability supports deduction (complete Form T929)		21500		39
Business investment loss (see Guide T4037)	Gross 21699	Allowable deduction 21700		40
Moving expenses (complete Form T1-M)		21900		41
Support payments made (see Guide P102)	Total 21999	Allowable deduction 22000		42
Carrying charges, interest expenses, and other expenses (use Federal Worksheet)		22100		43
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)		22200		●44
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	(maximum \$460.50)	22215		●45
Exploration and development expenses (complete Form T1229)		22400		46
Other employment expenses (see Guide T4044)		22900		47
Clergy residence deduction (complete Form T1223)		23100		48
Other deductions (specify):		23200		49
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)		23210		50
Add lines 33 to 50.		23300		
Line 32 minus line 51 (if negative, enter "0")		<b>Net income before adjustments</b>	23400	51
				52

**Social benefits repayment:**

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

- You entered an amount for EI and other benefits on line 11900 **and** the amount on line 23400 is **more than \$75,375**

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

**If not**, enter "0" on line 23500.

Line 52 minus line 53 (if negative, enter "0")

(If this amount is negative, you may have a non-capital loss.

See Form T1A.)

			23500	●53
		<b>Net income</b>	23600	54

**Step 4 – Taxable income**

Enter the amount from line 54 of the previous page.					55
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400				56
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900				57
Other payments deduction (enter the amount from line 14700 if you did <b>not</b> 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")				<b>Taxable income</b>	66
				26000	

**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	0 00	50,197 00	100,392 00	155,625 00	221,708 00
Line 67 minus line 68 <b>(cannot be negative)</b>		36			
Line 69 multiplied by the percentage from line 70	15%	20.5%	26%	29%	33%
Line 71 plus line 72	0 00	7,529 55	17,819 53	32,180 11	51,344 18
<b>Federal tax on taxable income</b>		27			

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

**Part B – Federal non-refundable tax credits**

Basic personal amount:

If the amount on line 23600 is **\$155,625 or less**, enter \$14,398.

If the amount on line 23600 is **\$221,708 or more**, enter \$12,719.

Otherwise, use the Federal Worksheet to calculate the amount to enter.	(maximum \$14,398)	30000		74
Age amount (if you were born in 1957 or earlier) (use Federal Worksheet)	(maximum \$7,898)	30100		75
Spouse or common-law partner amount (complete Schedule 5)		30300		76
Amount for an eligible dependant (complete Schedule 5)		30400		77
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)		30425		78
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)		30450		79
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)				
Number of children you are claiming this amount for		30499	x \$2,350 =	30500
Add lines 74 to 80.				81

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

Enter the amount from line 81 of the previous page.				82	
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):					
through employment income	30800			83	
on self-employment income and other earnings	31000			84	
Employment insurance premiums:					
through employment					
(boxes 18 and 55 of all T4 slips)	(maximum \$952.74)	31200		85	
on self-employment and other eligible earnings					
(complete Schedule 13)		31217		86	
Volunteer firefighters' amount (VFA)		31220		87	
Search and rescue volunteers' amount (SRVA)		31240		88	
Canada employment amount:					
Enter <b>whichever is less</b> : \$1,287 or line 1 plus line 2.		31260		89	
Home buyers' amount	(maximum \$10,000)	31270		90	
Home accessibility expenses					
(use Federal Worksheet)	(maximum \$20,000)	31285		91	
Adoption expenses		31300		92	
Digital news subscription expenses					
(see line 31350 of the guide)	(maximum \$500)	31350		93	
Add lines 83 to 93.				94	
Pension income amount (use Federal Worksheet)			(maximum \$2,000)	31400	95
Add lines 82, 94, and 95.				96	
Disability amount for self					
(if you were under 18 years of age, use Federal Worksheet; <b>if not</b> , claim \$8,870)		31600		97	
Disability amount transferred from a dependant (use Federal Worksheet)		31800		98	
Add lines 96 to 98.				99	
Interest paid on your student loans (see Guide P105)		31900		100	
Your tuition, education, and textbook amounts (complete Schedule 11)		32300		101	
Tuition amount transferred from a child or grandchild		32400		102	
Amounts transferred from your spouse or common-law partner (complete Schedule 2)		32600		103	
Add lines 99 to 103.				104	
Medical expenses for self, spouse or common-law partner, and your dependent children under 18 years of age		33099		105	
Amount from line 23600	79,327	36	$\times 3\% =$	106	
Enter whichever is less: \$2,479 or the amount from line 106.				107	
Line 105 minus line 107 (if negative, enter "0")				108	
Allowable amount of medical expenses for other dependants (use Federal Worksheet)		33199		109	
Line 108 plus line 109		33200		110	
Line 104 plus line 110			33500	111	
Federal non-refundable tax credit rate			15%	112	
Line 111 multiplied by the percentage from line 112		33800		113	
Donations and gifts (complete Schedule 9)		34900		114	
Line 113 plus line 114			<b>Total federal non-refundable tax credits</b>	35000	115

**Part C – Net federal tax**

Enter the amount from line 73.				116
Federal tax on split income (TOSI) (complete Form T1206)	40424			●117
Line 116 plus line 117	40400			118
Amount from line 35000		119		
Federal dividend tax credit (use Federal Worksheet)	40425			●120
Minimum tax carryover (complete Form T691)	40427			●121
Add lines 119 to 121.				122
Line 118 minus line 122 (if negative, enter "0")		<b>Basic federal tax</b>	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")		<b>Federal tax</b>	40600	●131
Federal political contribution tax credit (use Federal Worksheet)				
Total federal political contributions				
(attach receipts) 40900		(maximum \$650) 41000		●132
Investment tax credit (complete Form T2038(IND))		41200		●133
Labour-sponsored funds tax credit (see line 41400 of the guide)				
Net cost of shares of a provincially registered fund 41300		Allowable credit 41400		●134
Add lines 132 to 134.			41600	135
Line 131 minus line 135 (if negative, enter "0")			41700	136
Canada workers benefit (CWB) advance payments received (box 10 of the RC210 slip)		41500		●137
Special taxes (see line 41800 of the guide)		41800		●138
Add lines 136 to 138.		<b>Net federal tax</b>	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
<b>Provincial or territorial tax</b>				
(complete and attach your provincial or territorial Form 428, even if the result is "0")		42800		●144
Add lines 140 to 144.		<b>Total payable</b>	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 (EI) 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	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. <b>Total credits</b>	48200	12,798 74	▶

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

Refund **48400**

Balance owing **48500**

For more information and ways to enrol for direct deposit, go to [canada.ca/cra-direct-deposit](http://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](http://canada.ca/payments).

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

**Sign here**

It is a serious offence to make a false return.

Telephone number:

Date:

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

Was a fee charged? **49000**  Yes  No

EFILE number (if applicable): **48900**

Name of tax professional:

Telephone number:

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

**Do not use this area.**

48700  48800

● 48600



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

Protected B when completed

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

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

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

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

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

**Attach** a copy of this schedule to your paper return.

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

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

DO NOT DUPLICATE BY MAIL

**Part A – Contributions**

Complete this part to calculate your total contributions.

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

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

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

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

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

		1
Enter contributions made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from <b>March 2, 2022, to December 31, 2022</b> (attach all receipts).	2	
Enter contributions made to your RRSP, SPP, and PRPP or to your spouse's or common-law partner's RRSP or SPP from <b>January 1, 2023, to March 1, 2023</b> (attach all receipts).	3	
Line 2 plus line 3	24500	4
Line 1 plus line 4		5
Enter this amount on line 6 of the next page.	<b>Total contributions</b>	



**Part D – Unused contributions available to carry forward**

Enter your <b>contributions available to deduct</b> from line 10 of the previous page.		21
Enter your <b>RRSP deduction</b> from line 20 of the previous page.		22
	<b>Your unused contributions available to carry forward to a future year</b>	
Line 21 minus line 22		23

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

**Part E – 2022 withdrawals under the HBP and the LLP**

Complete this part if you withdrew funds from your RRSP under the HBP or the LLP in 2022.  
For more information on the HBP, go to [canada.ca/home-buyers-plan](https://canada.ca/home-buyers-plan).  
For more information on the LLP, go to [canada.ca/lifelong-learning-plan](https://canada.ca/lifelong-learning-plan).

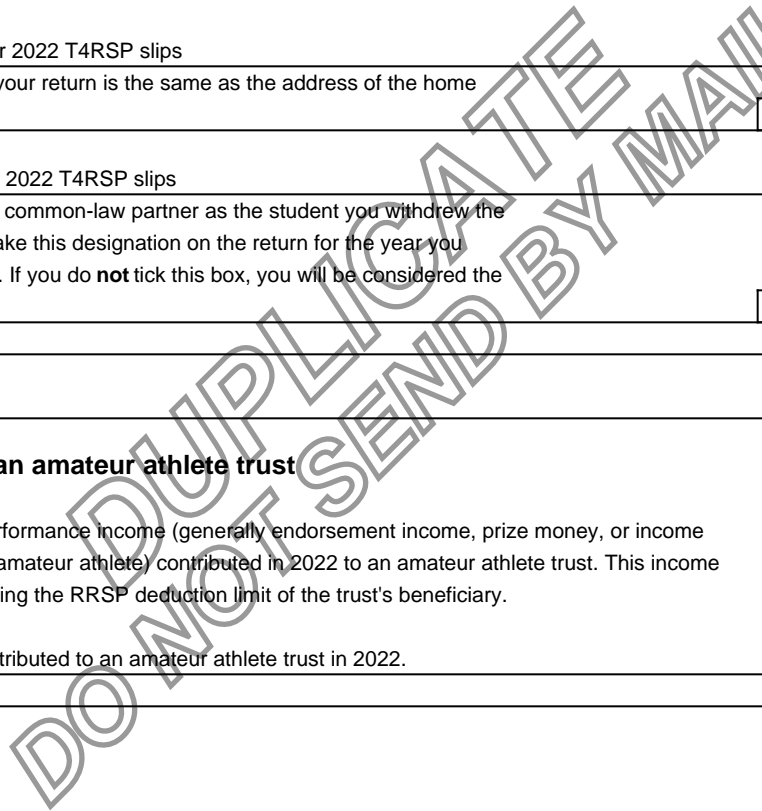
HBP: Amount from box 27 from all of your 2022 T4RSP slips	24700		24
Tick this box if the address on page 1 of your return is the same as the address of the home you purchased under the HBP.	25900	<input type="checkbox"/>	25
LLP: Amount from box 25 from all of your 2022 T4RSP slips	26300		26
Tick this box to designate your spouse or common-law partner as the student you withdrew the funds for under the LLP. You can only make this designation on the return for the year you make your first withdrawal under the LLP. If you do <b>not</b> tick this box, you will be considered the student for LLP purposes.	26400	<input type="checkbox"/>	27

**Part F – 2022 contributions to an amateur athlete trust**

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

Enter the amount of income that was contributed to an amateur athlete trust in 2022.	26700		28
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See the privacy notice on your return.



## Canada Pension Plan Contributions and Overpayment

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 2023 and you wanted to elect to **stop** paying CPP contributions in 2023 or **revoke** in 2023 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 2023, but your intent was to elect in 2023 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 2023 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.

Did you elect to **stop** contributing to the Canada Pension Plan on your self-employment earnings in a prior year? Yes  No

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

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

**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

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 (note 1)	Number of months	Maximum CPP pensionable earnings	Maximum basic CPP exemption (note 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) 1

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**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) 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

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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 44,843.49 x 4.95% = (maximum \$3,039.30) 9

---

Required enhanced contributions on CPP pensionable earnings:  
Amount from line 5 44,843.49 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") (note 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 (note 3) (amount from line 12200 of your return <b>plus</b> line 25 of your return)			1
Employment earnings <b>not shown</b> on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373		2
<b>CPP pensionable earnings:</b>			
Line 1 plus line 2 (if negative, enter "0")	(maximum \$64,900) (3)		3
Basic exemption	(maximum \$3,500) (3)		4
Line 3 minus line 4 (if negative, enter "0")	(maximum \$61,400)		5
CPP contribution rate	x 11.4%		6
<b>CPP contributions payable on self-employment and other earnings:</b>			
Line 5 multiplied by the percentage from line 6			
Enter this amount (in dollars and cents) on line 42100 of your return.			7
<b>Deduction and tax credit for CPP contributions on self-employment income and other earnings</b>			
Required base contributions on CPP pensionable earnings:			
Amount from line 7	x 86.8421% =		8
Required enhanced contributions on CPP pensionable earnings:			
Line 7 minus line 8			9
<b>Tax credit for base CPP contributions on self-employment income and other earnings:</b>			
Enter the result of the following calculation (in dollars and cents) on line 31000 of your return:			
Amount from line 8	x 50% =		10
<b>Deduction for CPP contributions on self-employment income and other earnings:</b>			
Line 9 plus line 10			
Enter this amount (in dollars and cents) on line 22200 of your return.			11

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

Pensionable net self-employment earnings (note 4) (amount from line 12200 of your return <b>plus</b> line 25 of your return)			1
Employment earnings <b>not shown</b> on a T4 slip that you elect to pay additional CPP contributions on (complete Form CPT20)	50373		2
Employment earnings <b>shown</b> 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.	<b>Actual total CPP contributions</b>		5
Enter the amount from line 14 of Part 3 if it is positive (if <b>not</b> , 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 23

Amount from line 14 of Part 3 (if positive) 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:**

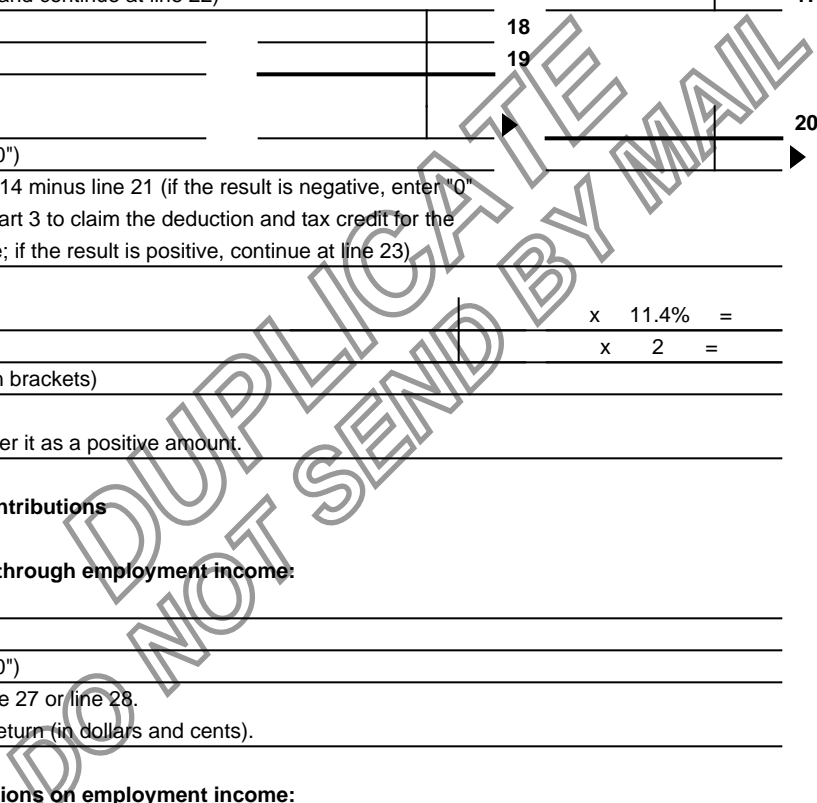
Enter the amount from line 8 of Part 3. 31

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.

\_\_\_\_\_ 38

Enter the amount from line 36. \_\_\_\_\_ 39

**Tax credit for base CPP contributions on self-employment income and other earnings:**  
Line 38 minus line 39 \_\_\_\_\_ 40

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

Enter the amount from line 33 of the previous page. \_\_\_\_\_ 41

Enter the amount from line 37. \_\_\_\_\_ 42

**Deduction for CPP contributions on self-employment income and other earnings:**  
Line 41 minus line 42 \_\_\_\_\_ 43

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. \_\_\_\_\_ 44

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

Amount from line 44	x 86.8421% =		45
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Line 44 minus line 45 \_\_\_\_\_ 46

Amount from line 45	x 50% =		47
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Line 46 plus line 47 \_\_\_\_\_ 48

Enter the amount from line 29 of the previous page. \_\_\_\_\_ 49

Enter the amount from line 47 \_\_\_\_\_ 50

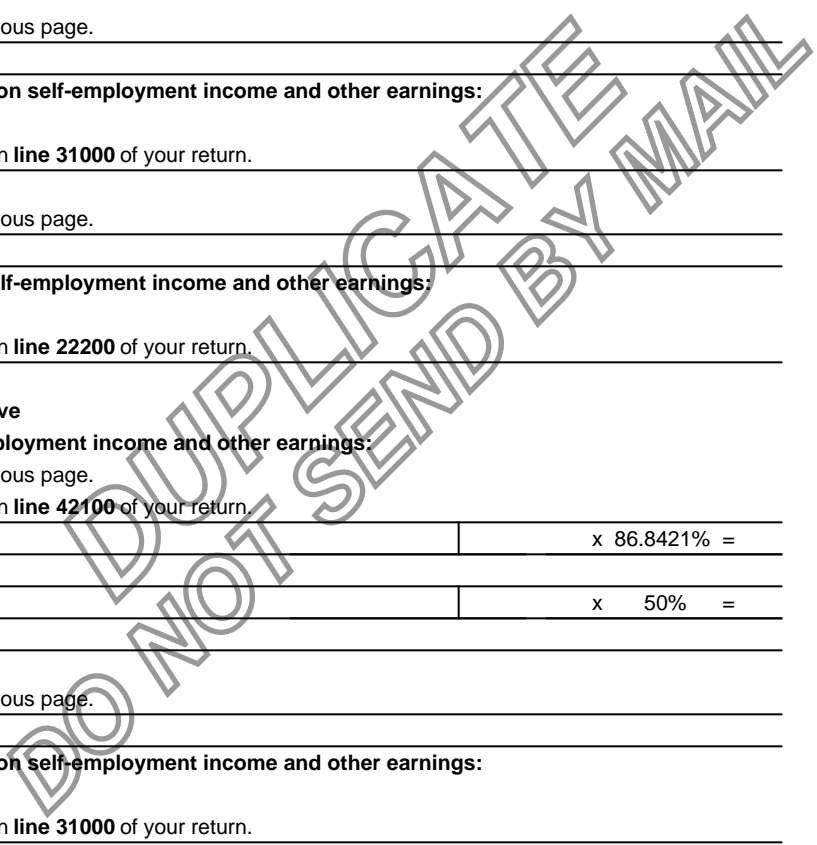
**Tax credit for base CPP contributions on self-employment income and other earnings:**  
Line 49 plus line 50 \_\_\_\_\_ 51

Enter the amount from line 33 of the previous page. \_\_\_\_\_ 52

Enter the amount from line 48. \_\_\_\_\_ 53

**Deduction for CPP contributions on self-employment income and other earnings:**  
Line 52 plus line 53 \_\_\_\_\_ 54

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



See the privacy notice on your return.

Donations and Gifts

Protected B when completed

Complete this schedule to claim an amount on line 34900 of your return.

Include the eligible amount of all donations that you want to claim this year that you or your spouse or common-law partner made in 2022 or in any of the previous five years (or the previous 10 years for ecological gifts made after February 10, 2014) that have **not** been claimed before.

You may have charitable donations on your T4, T4A, and T5013 slips.

**Attach** a copy of this schedule to your paper return.

For more information about donations and gifts, including gifts made to a charity in the United States, see Pamphlet P113, Gifts and Income Tax.

Donations made to registered charities, registered Canadian amateur athletic associations, registered journalism organizations, and registered housing corporations resident in Canada set up only to provide low-cost housing for the aged

Donations made to government bodies (Government of Canada, a province, or a territory, registered municipalities in Canada, or registered municipal or public bodies performing a function of government in Canada)									1
Donations made to registered universities outside Canada						32900			2
Donations made to the United Nations and its agencies, as well as registered foreign charities that the Government of Canada has made a gift to						33300			3
								33400	4
Add lines 1 to 4.	<b>Total eligible amount of charitable donations</b>								5

Enter your <b>net income</b> from line 23600 of your return.	79,327	36	A	x 75% =					6
Gifts of capital property that is depreciable property (from Chart 2 in Pamphlet P113)						33700	B		
Gifts of capital property (from Chart 1 in Pamphlet P113)						33900	C		
Amount B plus amount C							D	x 25% =	7
Line 6 plus line 7									8
Enter <b>whichever is less</b> : amount A or line 8.									9
									<b>Total donations limit</b>

Allowable charitable donations:									
Enter <b>whichever is less</b> : amount from line 5 or line 9.						34000			10
Eligible amount of ecological gifts and cultural gifts (see Pamphlet P113)						34200			11
Line 10 plus line 11									12
Enter <b>whichever is less</b> : amount from line 12 or \$200.									13
Line 12 minus line 13									14
Total ecological gifts made <b>after February 10, 2014, and before 2016</b> included in the amount on line 11						34210			15
Line 14 minus line 15 (if negative, enter "0")									16

Enter your <b>taxable income</b> from line 26000 of your return.									17
Income threshold									18
Line 17 minus line 18 (if negative, enter "0")									19
Amount from line 14							E		
Enter <b>whichever is less</b> : amount from line 16 or line 19.							F	x 33% =	20
Amount E minus amount F							G	x 29% =	21
Amount from line 13							H	x 15% =	22
Add lines 20 to 22.									
Enter this amount on <b>line 34900</b> of your return.									<b>Donations and Gifts</b>
									23

See the privacy notice on your return.



Part B – British Columbia non-refundable tax credits (continued)

Amount from line 25 of the previous page				26
CPP or QPP contributions:				
Amount from line 30800 of your return	58240		● 27	
Amount from line 31000 of your return	58280		● 28	
Employment insurance premiums:				
Amount from line 31200 of your return	58300		● 29	
Amount from line 31217 of your return	58305		● 30	
Volunteer firefighters' amount	58315		31	
Search and rescue volunteers' amount	58316		32	
Add lines 27 to 32.			▶	33
Adoption expenses		58330		34
Add lines 26, 33, and 34.				35
Pension income amount	(maximum \$1,000)	58360		36
Line 35 plus line 36				37
Disability amount for self (claim \$8,477 or, if you were under 18 years of age, use Worksheet BC428)		58440		38
Disability amount transferred from a dependant (use Worksheet BC428)		58480		39
Add lines 37 to 39.				40
Interest paid on your student loans (amount from line 31900 of your return)		58520		41
Your tuition and education amounts (attach Schedule BC(S11))		58560		42
Tuition amounts transferred from a child or grandchild		58600		43
Amounts transferred from your spouse or common-law partner (attach Schedule BC(S2))		58640		44
Add lines 40 to 44.				45
Medical expenses:				
Amount from line 33099 of your return	58689		46	
Amount from line 23600 of your return	47			
Applicable rate	48			
Line 47 multiplied by the percentage from line 48	49			
Enter whichever is less: \$2,350 or the amount from line 49			50	
Line 46 minus line 50 (if negative, enter "0")			51	
Allowable amount of medical expenses for other dependants (use Worksheet BC428)	58729		52	
Line 51 plus line 52	58769		▶	53
Line 45 plus line 53, plus line 11 of RC269.		58800		54
British Columbia non-refundable tax credit rate			5.06%	55
Line 54 multiplied by the percentage from line 55		58840		56
Donations and gifts (use Worksheet BC428)		58969		57
Line 56 plus line 57				58
Farmers' food donation tax credit:				
Amount of qualifying gifts also claimed on line 57			x 25% =	59
Line 58 plus line 59		58980		
Enter this amount on line 64.		British Columbia non-refundable tax credits	61500	60

**Part C – British Columbia tax**

British Columbia tax on taxable income from line 8 or 15			61
British Columbia tax on split income (complete Form T1206)	61510		62
Line 61 plus line 62			63
British Columbia non-refundable tax credits from line 60		64	
British Columbia dividend tax credit (use Worksheet BC428)	61520		65
British Columbia minimum tax carryover:			
Amount from line 40427			
of your return	x 33.7% =	61540	66
Add lines 64 to 66.			67
Line 63 minus line 67 (if negative, enter "0")			68
British Columbia additional tax for minimum tax purposes:			
Amount from line 118 of Form T691		x 33.7% =	69
Line 68 plus line 69			70
Provincial foreign tax credit (complete Form T2036)			71
Line 70 minus line 71 (if negative, enter "0")			72

**British Columbia tax reduction**

If your net income from line 23600 of your return is **\$35,659 or more**, enter "0" on line 79 and continue on line 80. If it is **less than \$35,659**, complete the following calculation:

Basic reduction	Claim \$491		73
Enter your net income from line 23600			
of your return.		74	
Base amount		75	
Line 74 minus line 75 (if negative, enter "0")		76	
Applicable rate	x 3.56%	77	
Line 76 multiplied by the percentage from line 77			78
Line 73 minus line 78			
(if negative, enter "0")	<b>British Columbia tax reduction</b>		79
Line 72 minus line 79 (if negative, enter "0")			80
British Columbia logging tax credit from Form FIN 542S or Form FIN 542P			81
Line 80 minus line 81 (if negative, enter "0")			82
British Columbia political contributions made in 2022	60400		83
British Columbia political contribution tax credit (use Worksheet BC428)	(maximum \$500)		84
Line 82 minus line 84 (if negative, enter "0")			85
British Columbia employee share ownership plan tax credit from Certificate ESOP 20	60450		86
British Columbia employee venture capital corporation tax credit from Certificate EVCC 30	60470		87
Total ESOP and EVCC credits:			
Line 86 plus line 87	(maximum \$2,000)		88
Line 85 minus line 88 (if negative, enter "0")			89
British Columbia mining flow-through share tax credit (complete Form T1231)	68810		90
Line 89 minus line 90 (if negative, enter "0")			
Enter this amount on <b>line 42800</b> of your return.	<b>British Columbia tax</b>		91

See the privacy notice on your return.

# Statement of Real Estate Rentals

Protected B when completed

Property # 1

- Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.
- To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:
  - If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
  - If you provide additional services such as cleaning, security and meals, you may be conducting a business.
- For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434, Rental of Real Property by Individual, and its Special Release.
- If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below. To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, What is a Partnership?
- For information on how to fill out this form, see Guide T4036, Rental Income.

<b>Part 1 – Identification</b>		Your name		Your social insurance number	
Your address		City		Prov./Terr.	Postal code
Fiscal period from		Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
Your percentage of the partnership 50.000 %	Industry code	Tax shelter identification number (8 characters)		Partnership business number	
Name of the person or firm preparing this form			Business number/Account number		
Address of the person or firm preparing this form		City		Prov./Terr.	Postal code
Property owned by a: Sole proprietor <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Co-ownership <input type="checkbox"/>					

<b>Part 2 – Details of other co-owners and partners</b>			
Name	First	Last	Share of net income (loss)
Address			Percentage of ownership
Name			
Address			%
Name			
Address			%
Name			
Address			%

<b>Part 3 – Income</b>			
In most cases, you calculate your rental income using the <b>accrual method</b> . If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the <b>cash method</b> .			
List the addresses of your rental properties			
	Number of units	Gross rents	
Prov. Postal code	1	8141	
Other income (for example, premiums and leases, sharecropping)*		8230	
<b>Total gross rental income:</b> Enter this amount on your income tax and benefit return on line 12599 (line 8141 plus line 8230)		8299	
* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information, go to <a href="https://canada.ca/cra-coronavirus">canada.ca/cra-coronavirus</a> .			

**Part 4 – Expenses**

	Total expenses	Personal %	Personal portion
Advertising	8521		
Insurance	8690		
Interest and bank charges	8710		
Office expenses	8810		
Professional fees (includes legal and accounting fees)	8860		
Management and administration fees	8871		
Repairs and maintenance	8960		
Salaries, wages and benefits (including employer's contributions)	9060		
Property taxes	9180		
Travel	9200		
Utilities	9220		
Motor vehicle expenses (not including capital cost allowance)	9281		
Other expenses	9270		
<b>Total expenses (add the lines listed under "Total expenses")</b>	<b>A</b>		
<b>Total for personal portion (add the lines listed under "Personal portion")</b>		<b>9949</b>	
Deductible expenses (total expenses from amount A minus total personal portion from line 9949)			<b>4</b>
Net income (loss) before adjustments (total gross rental income from line 8299 minus deductible expenses from amount 4)	9369		<b>5</b>
Co-owners: calculate your share of net income from line 9369. Enter your result on amount 5			
Other expenses of the co-owner: other deductible expenses you have as a co-owner which you did not deduct elsewhere	9945		<b>6</b>
<b>Subtotal (amount 5 minus line 9945)</b>			<b>6</b>
Recaptured capital cost allowance (co-owners: enter your share of the amount)	9947		<b>7</b>
<b>Subtotal (amount 6 plus line 9947)</b>			<b>7</b>
Terminal loss (co-owners: enter your share of the amount)	9948		<b>8</b>
<b>Subtotal (amount 7 minus line 9948)</b>			<b>8</b>
Total capital cost allowance claim for the year (amount ii from Area A)	9936		<b>9</b>
<b>Net income (loss) (amount 8 minus line 9936)</b>			<b>9</b>
If you are a sole proprietor or a co-owner, enter this amount on line 9946.			
<b>Partnerships</b>			<b>10</b>
Partners: your share of amount 9, or the amount from your T5013 slip, Statement of Partnership Income			
Partners: GST/HST rebate for partners received in the year	9974		
Partners: other expenses of the partner	9943		
<b>Your net income (loss):</b> For sole proprietors or co-owners, the result of amount 9. For partnerships, the result of amount 10 plus line 9974 minus line 9943. Enter this amount on line 12600 of your income tax and benefit return	9946		







**Area B – Equipment additions in the year**

1 Class number	2 Property description	AIP Property*		DIEP Property**		3 Total Cost		4 Personal part (if applicable)		5 Business part (col. 3 minus col. 4)	
<b>Total equipment additions in the year: Total of column 5</b>										<b>9925</b>	

\* Was the capital property acquired after November 20, 2018, and is it eligible for the purposes of the Accelerated Investment Incentive?  
 \*\* Was the capital property acquired after December 31, 2021, and is it eligible for the purposes of the designated immediate expensing properties (DIEPs)?

**Area C – Building additions in the year**

1 Class number*	2 Property details	AIP Property*		3 Total Cost		4 Personal portion (if applicable)		5 Rental portion (col. 3 minus col. 4)			
<b>Total building additions in the year: Total of column 5</b>										<b>9927</b>	

\* Was the capital property acquired after November 20, 2018, and is it eligible for the purposes of the Accelerated Investment Incentive?

**Area D – Equipment dispositions in the year**

1 Class number	2 Property description	DIEP Property**		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)			
<b>Total equipment dispositions in the year: Total of column 5</b>										<b>9926</b>	

\*\* Was the capital property acquired after December 31, 2021, and is it eligible for the purposes of the designated immediate expensing properties (DIEPs)?

**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)			
<b>Total building dispositions in the year: Total of column 5</b>								<b>9928</b>	

**Area F – Land additions and dispositions in the year**

Total cost of all land additions in the year								<b>9923</b>	
Total proceeds from all land dispositions in the year								<b>9924</b>	
<b>Note:</b> You cannot claim capital cost allowance on land. For more information, see Chapter 4 of Guide T4036.									

**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 yourself) 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 T4036.

1 Name of the EPOP	2 Identification number <b>Note 7</b>	3 Percentage assigned under the agreement
<b>Total of percentage assigned: Total of column 3</b>		▶

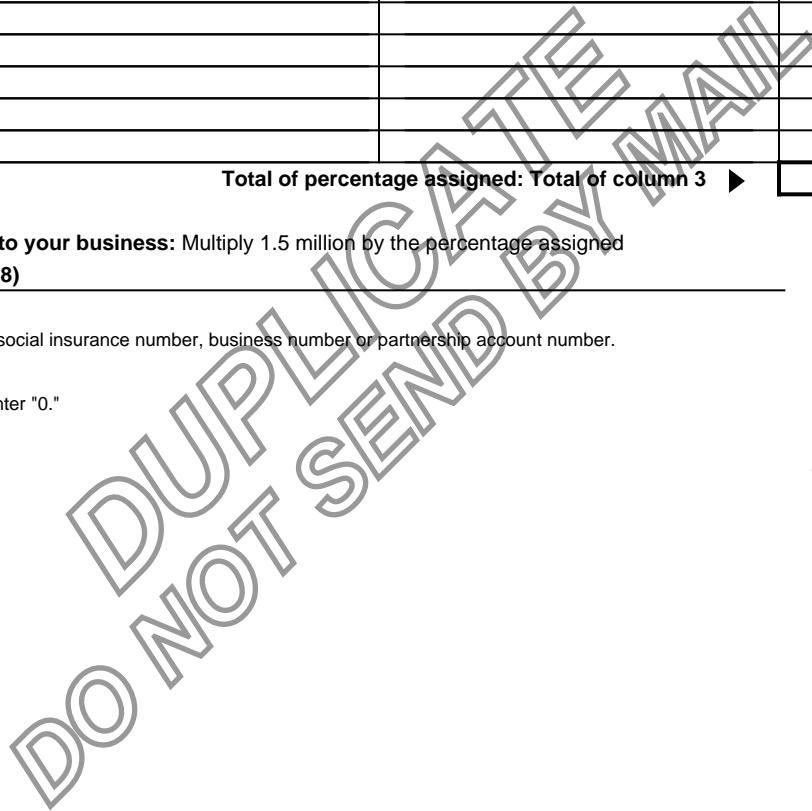
**Immediate expensing limit allocated to your business:** Multiply 1.5 million by the percentage assigned to your business in column 3 (see **note 8**)

\_\_\_\_\_ | \_\_\_\_\_ 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."

See the privacy notice on your return.







**Net Partnership Income - Line 12200**

Amount from T5013 slips		
<b>Total Net Partnership Income - to line 12200 of your return</b>		

**Taxable scholarship, fellowships, bursaries, and artists' project grants - Line 13010**

T4A - Box 105: Other income - Scholarships		
Less: Basic exemption	-	
Less: Tax exemption for full-time education	-	
Less: Tax exemption for part-time education	-	
Other taxable scholarships, grants, etc.	-	
<b>Taxable portion of scholarships - to line 13010 of your return</b>	=	

**Other Deductions - Line 23200**

Undeducted and excess RRSP contributions (line 13, Form T746)		
Undeducted RRSP contributions withdrawn (using form T3012A)		
Legal or accounting expenses to appeal income tax assessments or respond to CRA reviews		
Legal expenses to make child-support non-taxable*		
Deduction under section 20(11)		
Deduction under section 20(12)		
Canada or Québec pension plan benefits paid back		
Old age security paid back (Box 20 of T4A(OAS) slip)		
Net federal supplements paid back		
Employment insurance benefits paid back (Box 30 of T4E slip)		
Registered disability savings plan (RDSP) income repayment		
Scholarships paid back		
Shareholder's loan amounts paid back		
Canadian motion picture film and videotape write-offs		
RCA deductions under subsection 60(t) and 60(u)		
Split income (from Form T1206)		
T4RIF - Box 22: Other deductions		
T4RSP - Box 28: Other deductions		
Depletion allowances (from Form T1229)		
Transfers to an RPP, an RRIF or an annuity		
Deduction for transfers to a registered disability savings plan (RDSP)		
Post-death decrease in the value of an unmatured RRSP or a RRIF		
T4A - Box 201 Repayment of provincial or territorial COVID-19 benefits		
Tax Exempt income for Canadian Indians from T4A(P) slip		
Other:		
<b>Total Other Deductions - to line 23200 of your return</b>		

\* Legal fees paid to collect late support payments, to establish the amount of support payments or to try to get an increase in support payments should be claimed on line 22100. Please see Schedule 4 to enter these amounts.

**Additional Deductions - Line 25600**

Non-taxable tuition assistance (Box 21 of T4E slip)		
Tuition assistance for adult basic education (Box 196 T4A slip)		
Vow of perpetual poverty		
Exempt portion (15%) of U.S. social security benefits		
Exempt portion (50%) of U.S. social security benefits		
Other income exempt under a tax treaty		
Other income exempt under a tax treaty - from slips		
Employment with a prescribed international organization		
Other:		
<b>Total Additional Deductions - to line 25600 of your return</b>		

**Total Income Tax Deducted - Line 43700**

From all information slips		
Plus T1032 line 36 - pension transferee		
Subtotal		
Less T1032 line 36 - pensioner		
<b>Total</b>		

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