

PRIVATE & CONFIDENTIAL

Dear _____ :

This letter summarizes our understanding of our engagement with you for the taxation year 2023. This letter also outlines the terms, nature, and scope of the tax services we will be providing (the "Engagement").

We agree to perform the following tax services (the "Services"):

- Preparation of the T1 income tax return ("T1 Return") for the taxation year 2023.

We will complete the Services based solely on information provided by you. You will provide all requested information necessary to complete the Services in acceptable format and in a timely manner. The correctness and completeness of the information provided by you will be of critical importance to the Services. In some cases, assumptions may also have to be made in terms of future events or facts. We will review all material assumptions made with you so that you can confirm that these assumptions are valid.

We estimate our total fees to be: \$

We appreciate the opportunity to be of service to you.

Yours truly,

Service Provider:

The Services set out in the foregoing letter are in accordance with my requirements. The terms set out are acceptable to me and are hereby agreed to.

Signature: _____

Date: _____

MARY ANNE ONE
RR 5, ALMONTE, ON K0A 1A0

2024 / 03 / 18

Dear MARY ANNE,

We enclose one copy of the 2023 income tax return for MARY ANNE ONE for your records.

Your return file is submitted online to CRA, the confirmation code is GEF1G7OH.

Your tax return shows a result of tax refund. The amount expected is \$1251.43. You can expect the refund to be issued by CRA within 2 weeks if your return is Efiled/Netfiled.

You may qualify for a federal Climate Action Incentive (Carbon Rebate) of \$315.0. You can expect a quarterly payment of \$78.75 from CRA.

Here are some other tax credits which are expected to be assessed by CRA. These credits are estimation calculated per family, so only one person from the family will receive the tax credits.

- GST/HST tax credit, paid quarterly from July this year, total amount \$0.0.
- Child Care Tax Credit (CCTB) tax credit, total amount \$16994.52.
- Ontario Child Benefit, amount \$2716.98.
- Ontario Trillium Benefit (if applicable), total amount \$1810.81.

Please sign the following forms in case the CRA asks you to provide them later:
T2091: Designation of a Property as a Principal Residence

If there is any question regarding your tax return, please contact us.
Sincerely,

abc pro
Date: 20240318

Phone **613-526-4545** **Tax Return Summary** **Tax Year 2023**
 Name **MARY ANNE ONE** Address **RR 5, ALMONTE, ON K0A 1A0**

Identification & Status
 Social Ins No: *******0007**
 Date of birth: **1964/04/24**
 Prov. Residence: **ON**
 Marital Status: **Married**

Refund **1,251|43**
Balance owing

Spouse Info William
 Social Ins No: *******0015**
 Date of birth: **1953/08/30**
 Net income **9,000.00**
 Taxable income:

| | | |
|-----------------------|--------------|------------------|
| Total Income | | |
| Employment income | 10100 | 9,000 00 |
| Other empl. Inc. | 10400 | |
| Old age sec. pension | 11300 | |
| CPP | 11400 | |
| Other pensions | 11500 | |
| Split-pension amount | 11600 | |
| UUCB | 11700 | |
| El benefit | 11900 | |
| Taxable dividends | 12000 | |
| Interest/Investment | 12100 | 22,000 00 |
| Net partnership | 12200 | |
| RDSP income | 12500 | |
| Net rental income | 12600 | |
| Gross rental income | 12599 | |
| Taxable capital gain | 12700 | |
| Taxable support | 12800 | |
| RRSP income | 12900 | |
| Other income | 13000 | |
| Net Bus. Income | 13500 | |
| Gross Bus. inc. | 13499 | |
| Net Prof. income | 13700 | |
| Gross Prof. income | 13699 | |
| Net Comm. Income | 13900 | 28,600 00 |
| Gross Comm. Income | 13899 | 51,800 00 |
| Net Farm. Income | 14100 | |
| Gross Farm. Income | 14099 | |
| Net Fishing income | 14300 | |
| Gross Fishing income | 14299 | |
| Workers' compensation | 14400 | |
| Social assistance | 14500 | |
| Net federal suppl. | 14600 | |
| Total Income | 15000 | 59,600 00 |

| | | |
|-------------------------|--------------|------------------|
| Expl./Dev. Exp. | 22400 | |
| Other empl. Exp. | 22900 | |
| Clergy residence | 23100 | |
| Other deduction | 23200 | 500 00 |
| Soc. Benefits repmnt. | 23500 | |
| Net Income | 23600 | 50,839 20 |
| Taxable Income | | |
| Canadian Forces/police | 24400 | |
| Security options | 24900 | |
| Other pmnts deduction | 25000 | |
| Ltd. Partnership losses | 25100 | |
| Non-capital losses | 25200 | |
| Net capital losses | 25300 | |
| Capital gains ded. | 25400 | |
| Northen residents ded. | 25500 | |
| Additional ded. | 25600 | |
| Taxable Income | 26000 | 50,839 20 |

| | | |
|----------------------------|--------------|-----------------|
| Federal tax | | |
| Fed. tax on split-inc. | 40424 | |
| Fed. dividend tax cre. | 40425 | |
| Min. tax carryover | 40427 | |
| Basic federal tax | 42900 | |
| Foreign tax credit | 40500 | |
| Federal tax | 40600 | |
| Tot. fed. political contr. | 40900 | |
| Fed. Poli. Contr. Cre. | 41000 | |
| Investment tax credit | 41200 | |
| Special taxes | 41800 | |
| Net federal tax | 42000 | 1,240 01 |

| | | |
|-------------------------|--------------|-----------------|
| Provincial Taxes | | |
| CPP payable | 42100 | 2,639 60 |
| El payable | 42120 | |
| Social benefits repmnt. | 42200 | |
| Provincial tax | 42800 | 600 00 |
| Yukon First Nations tax | 43200 | |
| Total payable | 43500 | 4,479 61 |

| | | |
|-----------------------------------|-------|--|
| Direct Deposit Instruction | | |
| Branch number | 46000 | |
| Institution number | 46100 | |
| Account number | 46200 | |

| | | |
|---------------------------------------|--------------|------------------|
| Federal non-refundable credits | | |
| Basic personal amount | 30000 | 15,000 00 |
| Age amount | 30100 | |
| Spouse amount | 30300 | 6,000 00 |
| Amt. for eligible dep. | 30400 | |
| Family care amt. | 30500 | 2,499 00 |
| Amt. infirm dep. 18+ | 30450 | |
| CPP thru. Empl. | 30800 | 272 25 |
| CPP on self-empl. | 31000 | 1,415 71 |
| El thru. Empl. | 31200 | 146 70 |
| El on self-empl. | 31217 | |
| Canada employment | 31260 | 1,368 00 |
| Home accessibility | 31285 | |
| Home buyer's amt. | 31270 | |
| Adoption exp. | 31300 | |
| Digital Subs. Expenses | 31350 | |
| Pension income amt. | 31400 | |
| Disability amt. | 31600 | |
| Disa. amt. transferred | 31800 | |
| Interest on stu. Loans | 31900 | |
| Tuition/Edu./Textbooks | 32300 | |
| Tuition transferred | 32400 | |
| Trans. from spouse | 32600 | 8,396 00 |
| Medical expenses | 33200 | 7,474 82 |
| Donations | 34900 | |
| Tot. Non-ref credits | 35000 | 6,385 87 |

| | | |
|---------------------------|--------------|-----------------|
| Refundable Credits | | |
| Tot.income tax ded. | 43700 | 1,450 00 |
| Ref. QC abatement | 44000 | |
| CPP overpayment | 44800 | |
| Climate action Incentive | 45110 | |
| El overpayment | 45000 | |
| Ref. med. exp. suppl. | 45200 | |
| WITB | 45300 | |
| Ref. invest. tax credit | 45400 | |
| XII.2 trust tax credit | 45600 | |
| GST/HST rebate | 45700 | |
| Supply tax credit | 46900 | |
| Tax paid by instalments | 47600 | |
| Prov. (Terr.) tax credit | 47900 | 4,281 04 |
| Total credits | 48200 | 5,731 04 |

| | | |
|-------------------------|-------|-----------------|
| Net Income | | |
| RPP | 20700 | 900 00 |
| RRSP | 20800 | |
| Deduction Split-pension | 21000 | |
| Union/prof. dues | 21200 | 300 00 |
| UCCB repayment | 21300 | |
| Child care exp. | 21400 | 5,400 00 |
| Disability supports | 21500 | |
| ABIL deduction | 21700 | |
| Moving exp. | 21900 | |
| Allowable support pmnt. | 22000 | |
| Carrying charges | 22100 | |
| Deduction for CPP | 22200 | 1,605 80 |
| Ded. For CPP Enhanced | 22215 | 55 00 |

| | | |
|--|------------------|--|
| Benefit Summary and Carry-forward Items | | |
| GST Rebate (estimate) | | |
| CCTB Benefit (estimate) | 16,994 52 | |
| New RRSP Room earned | 5,268 00 | |
| Ontario Child benefit (estimate) | 2,716 98 | |

| | | |
|----------------------|--|--|
| Unused RRSP | | |
| Unused Fed. Tuition | | |
| Unused Prov. Tuition | | |
| Capital Loss | | |

| | | |
|--------------------------|--|-----------------|
| Unused Moving Exp. | | |
| Ontario Trillium Benefit | | 1,810 81 |

Compare last tax year's and current year's tax return

| Tax return line number and Description | From Year 2022 | Current Tax Year 2023 | Change |
|--|-------------------|--------------------------|----------------|
| Line 10100 - Employment income | 9,000 | 9,000 | 0 |
| Line 12100 - Interest and other investment income | 42,000 | 22,000 | -20,000 |
| Line 13900 - Commission income | 28,600 | 28,600 | 0 |
| Line 15000 - Total Income | 79,600 | 59,600 | -20,000 |
| Line 20700 - RPP deduction | 900 | 900 | 0 |
| Line 21200 - Annual union, prof. dues | 300 | 300 | 0 |
| Line 21400 - Child care expense | 5,400 | 5,400 | 0 |
| Line 22200 - Deduction for CPP/QPP contri. on self-employment | 978 | 1,605 | 627 |
| Line 23200 - Other deduction | 0 | 500 | 500 |
| Line 23600 - Net Income | 72,021 | 50,839 | -21,182 |
| Line 26000 - Taxable Income | 72,021 | 50,839 | -21,182 |
| Line 32600 - Amounts transferred from spouse | 0 | 8,396 | 8,396 |
| Line 33099 - Medical exp. for self, spouse and young children | 0 | 9,000 | 9,000 |
| Line 35000 - Federal non-ref. tax credit | 2,974 | 6,385 | 3,411 |
| Line 42000 - Federal tax | 9,226 | 1,240 | -7,986 |
| Line 42100 - CPP payable for self-emp. | 1,957 | 2,639 | 682 |
| Line 42800 - Provincial tax | 4,783 | 600 | -4,183 |
| Line 43500 - Total payable | 15,967 | 4,479 | -11,488 |
| Line 43700 - Income tax deducted | 1,450 | 1,450 | 0 |
| Line 45110 - Climate action incentive | 345 | 0 | -345 |
| Line 47900 - Provincial tax credit | 1,485 | 4,281 | 2,796 |
| Line 48200 - Total credit | 3,280 | 5,731 | 2,451 |
| Line 48400 - Tax refund | 0 | 1,251 | 1,251 |
| Line 48500 - Tax Balance Due | 12,687 | 0 | -12,687 |



Income Tax and Benefit Return

2024-01-16 17:42:38 Confirmation: GEF1G70H

Protected B when completed

If this return is for a deceased person, enter their information on this page. For more information, see Guide T4011, Preparing Returns for Deceased Persons.

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.

Step 1 – Identification and other information

ON 8

| | | | |
|---|--|---|---|
| Identification First name <u>MARY ANNE</u> Last name <u>ONE</u> Mailing address (apartment - number, street) PO Box _____ RR <u>5</u> City <u>ALMONTE</u> Prov./Terr. <u>ON</u> Postal code <u>K0A1A0</u> Email address <u>maryanne@yahoo.ca</u> By providing an email address, you are registering to receive email notifications from the CRA and agree to the Terms of use . To view the Terms of use, go to canada.ca/cra/mail-notifications-terms . | | Social insurance number (SIN) <u>* * * * * 0 0 0 7</u> Date of birth (Year Month Day) <u>1 9 6 4 0 4 2 4</u> If this return is for a deceased person , enter the date of death (Year Month Day) _____ | Marital status on December 31, 2023: 1 <input checked="" type="checkbox"/> Married 2 <input type="checkbox"/> Living common-law 3 <input type="checkbox"/> Widowed 4 <input type="checkbox"/> Divorced 5 <input type="checkbox"/> Separated 6 <input type="checkbox"/> Single Your language of correspondence: <input checked="" type="checkbox"/> English Votre langue de correspondance : <input type="checkbox"/> Français |
|---|--|---|---|

| | |
|---|--|
| Residence information Your province or territory of residence on December 31, 2023: <u>Ontario</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 2023: <u>ONTARIO</u> | If you became a resident of Canada in 2023 for income tax purposes, enter your date of entry: _____ (Month Day) If you ceased to be a resident of Canada in 2023 for income tax purposes, enter your date of departure: _____ (Month Day) |
|---|--|

| | | |
|--|--|---|
| Your spouse's or common-law partner's information Their first name <u>William</u> Their SIN <u>* * * * * 0 0 1 5</u> Tick this box if they were self-employed in 2023. <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") <u>9,000.00</u> Amount of universal child care benefit (UCCB) from line 11700 of their return _____ Amount of UCCB repayment from line 21300 of their return <u>300.00</u> |
|--|--|---|

Do not use this area.

| | | | | | | | | | |
|-----------------------|-------|--|--|--|-------|--|--|--|--|
| Do not use this area. | 17200 | | | | 17100 | | | | |
|-----------------------|-------|--|--|--|-------|--|--|--|--|

Step 1 – Identification and other information (continued)**Elections Canada**

For more information, go to canada.ca/cra-elections-canada.

- A) Do you have Canadian citizenship?
If **yes**, go to question B. If **no**, skip question B. 1 Yes 2 No
- B) As a Canadian citizen, do you authorize the CRA to give your name, address, date of birth and citizenship to Elections Canada to update the National Register of Electors or, if you are 14 to 17 years of age, the Register of Future Electors? 1 Yes 2 No

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

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

Indian Act – Exempt income

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

For more information about this type of income, go to canada.ca/taxes-indigenous-peoples. 1

If you ticked the box above, complete Form T90, Income Exempt from Tax under the Indian Act, so that the CRA can calculate your Canada workers benefit for the 2023 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 2024 tax year.

Climate action incentive payment

Tick this box if you **reside outside** of the census metropolitan areas (CMA) of Barrie, Belleville, 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 (2016), and expect to continue to reside outside the same CMA on April 1, 2024. 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 2023, 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.

For more information about organ and tissue donation in Canada, go to canada.ca/organ-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 only valid for the tax year for which you are filing this tax return. Your information will only be collected under the Ontario Gift of Life Act.

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

Step 2 – Total income

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

| | | | | | | | | | |
|--|-------|-------|---|--|--------|----|--|--|----|
| Employment income (box 14 of all T4 slips) | | 10100 | | | 9,000 | 00 | | | 1 |
| Tax-exempt income for emergency services volunteers | 10105 | | | | | | | | |
| Commissions included on line 10100 (box 42 of all T4 slips) | 10120 | | | | | | | | |
| Wage-loss replacement contributions | 10130 | | | | | | | | |
| Other employment income | | 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 | | 11500 | + | | | | | | 5 |
| Elected split-pension amount (complete Form T1032) | | 11600 | + | | | | | | 6 |
| Universal child care benefit (UCCB) (see the FCC slip) | | 11700 | + | | | | | | 7 |
| UCCB amount designated to a dependant | 11701 | | | | | | | | |
| Employment insurance (EI) and other benefits (box 14 of the T4E slip) | | 11900 | + | | | | | | 8 |
| EI maternity and parental benefits, and provincial parental insurance plan (PPIP) benefits | 11905 | | | | | | | | |
| Taxable amount of dividends from taxable Canadian corporations (use Federal Worksheet): | | | | | | | | | |
| Amount of dividends (eligible and other than eligible) | | 12000 | + | | | | | | 9 |
| Amount of dividends (other than eligible) | 12010 | | | | | | | | |
| Interest and other investment income (use Federal Worksheet) | | 12100 | + | | 22,000 | 00 | | | 10 |
| Net partnership income (limited or non-active partners only) | | 12200 | + | | | | | | 11 |
| Registered disability savings plan (RDSP) income (box 131 of the T4A slip) | | 12500 | + | | | | | | 12 |
| Rental income (see Guide T4036) | | | | | | | | | |
| Gross | 12599 | | | | | | | | |
| Net | | 12600 | + | | | | | | 13 |
| Taxable capital gains (complete Schedule 3) | | 12700 | + | | | | | | 14 |
| Support payments received (see Guide P102) Total | 12799 | | | | | | | | |
| Taxable amount | | 12800 | + | | | | | | 15 |
| Registered retirement savings plan (RRSP) income (from all T4RSP slips) | | 12900 | + | | | | | | 16 |
| Taxable first home savings account (FHSA) income (boxes 22 and 26 of all T4FHSA slips) | | 12905 | + | | | | | | 17 |
| Taxable FHSA income – other (boxes 24 and 28 of all T4FHSA slips) | | 12906 | + | | | | | | 18 |
| Other income (specify) | | 13000 | + | | | | | | 19 |
| Taxable scholarships, fellowships, bursaries and artists' project grants | | 13010 | + | | | | | | 20 |
| Add lines 1 to 20. | | | = | | 31,000 | 00 | | | 21 |
| Self-employment income (see Guide T4002): | | | | | | | | | |
| Business income | | | | | | | | | |
| Gross | 13499 | | | | | | | | |
| Net | | 13500 | | | | | | | 22 |
| Professional income | | | | | | | | | |
| Gross | 13699 | | | | | | | | |
| Net | | 13700 | + | | | | | | 23 |
| Commission income | | | | | 51,800 | 00 | | | |
| Gross | 13899 | | | | | | | | |
| Net | | 13900 | + | | 28,600 | 00 | | | 24 |
| Farming income | | | | | | | | | |
| Gross | 14099 | | | | | | | | |
| Net | | 14100 | + | | | | | | 25 |
| Fishing income | | | | | | | | | |
| Gross | 14299 | | | | | | | | |
| Net | | 14300 | + | | | | | | 26 |
| Add lines 22 to 26. | | | | | | | | | |
| Net self-employment income | | | = | | 28,600 | 00 | | | 27 |
| Line 21 plus line 27 | | | | | | | | | |
| | | | = | | 59,600 | 00 | | | 28 |
| Workers' compensation benefits (box 10 of the T5007 slip) | | 14400 | | | | | | | 29 |
| Social assistance payments | | 14500 | + | | | | | | 30 |
| Net federal supplements paid (box 21 of the T4A(OAS) slip) | | 14600 | + | | | | | | 31 |
| Add lines 29 to 31 (see line 25000 in Step 4). | | 14700 | = | | 000 | | | | 32 |
| Line 28 plus line 32 | | | | | | | | | |
| Total income | | 15000 | = | | 59,600 | 00 | | | 33 |

Step 3 – Net income

Enter the amount from line 33 of the previous page.

59,600|00 34

| | | | | | | |
|---|-------|---|--------------------------------------|----------|---|--------------|
| Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) | 20600 | | 1,500 00 | | | |
| Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips) | 20700 | | | 900 00 | | 35 |
| RRSP deduction (see Schedule 7 and attach receipts) | 20800 | + | | | | 36 |
| FHSA deduction (see Schedule 15 and attach receipts) | 20805 | + | | | | 37 |
| Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) | 20810 | | | | | |
| Deduction for elected split-pension amount (complete Form T1032) | 21000 | + | | | | 38 |
| Annual union, professional or like dues (receipts and box 44 of all T4 slips) | 21200 | + | | 300 00 | | 39 |
| Universal child care benefit (UCCB) repayment (box 12 of all RC22 slips) | 21300 | + | | | | 40 |
| Child care expenses (complete Form T778) | 21400 | + | | 5,400 00 | | 41 |
| Disability supports deduction (complete Form T929) | 21500 | + | | | | 42 |
| Business investment loss (see Guide T4037) | | | | | | |
| Gross | 21699 | | Allowable deduction | 21700 | + | 43 |
| Moving expenses (complete Form T1-M) | 21900 | + | | | | 44 |
| Support payments made (see Guide P102) | | | | | | |
| Total | 21999 | | Allowable deduction | 22000 | + | 45 |
| Carrying charges, interest expenses and other expenses (use Federal Worksheet) | 22100 | + | | | | 46 |
| Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies) | 22200 | + | | 1,605 80 | | 47 |
| Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$631.00) | 22215 | + | | 55 00 | | 48 |
| Exploration and development expenses (complete Form T1229) | 22400 | + | | | | 49 |
| Other employment expenses (see Guide T1044) | 22900 | + | | | | 50 |
| Clergy residence deduction (complete Form T1223) | 23100 | + | | | | 51 |
| Other deductions (specify): | 23200 | + | | 500 00 | | 52 |
| Add lines 35 to 52. | 23300 | = | | 8,760 80 | | 53 |
| Line 34 minus line 53 (if negative, enter "0") | | | Net income before adjustments | 23400 | = | 50,839 20 54 |

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 \$76,875**
- 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 \$86,912**

If not, enter "0" on line 23500.

23500 - 55

Line 54 minus line 55 (if negative, enter "0")

(If this amount is negative, you may have a non-capital loss. See Form T1A.)

Net income 23600 = 50,839|20 56

Step 6 – Refund or balance owing (continued)

Enter the amount from line 147 of the previous page.

4,479|61 148

| | | | | |
|--|----------------------|---|---------------|-------|
| Total income tax deducted (amounts from all Canadian slips) | 43700 | | 1,450 00 | •149 |
| Refundable Quebec abatement | 44000 | + | | •150 |
| CPP or QPP overpayment | 44800 | + | | •151 |
| Employment insurance (EI) overpayment | 45000 | + | | •152 |
| Refundable medical expense supplement (use Federal Worksheet) | 45200 | + | | •153 |
| Canada workers benefit (CWB) (complete Schedule 6) | 45300 | + | | •154 |
| Canada training credit (CTC) (complete Schedule 11) | 45350 | + | | •155 |
| Multigenerational home renovation tax credit (MHRTC) (complete Schedule 12) | 45355 | + | | •156 |
| Refund of investment tax credit (complete Form T2038(IND)) | 45400 | + | | •157 |
| Part XII.2 tax credit (box 38 of all T3 slips and box 209 of all T5013 slips) | 45600 | + | | •158 |
| Employee and partner GST/HST rebate (complete Form GST370) | 45700 | + | | •159 |
| Eligible educator school supply tax credit | | | | |
| Supplies expenses (maximum \$1,000) | 46800 | | x 25% = 46900 | •160 |
| Canadian journalism labour tax credit (box 236 of all T5013 slips) | 47555 | + | | •161 |
| Return of fuel charge proceeds to farmers tax credit (complete Form T2043) | 47556 | + | | •162 |
| Air quality improvement tax credit (box 238 of all T5013 slips or from partnership letter) | 47557 | + | | •163 |
| Tax paid by instalments | 47600 | + | | •164 |
| Provincial or territorial credits (complete Form 479, if it applies) | 47900 | + | 4,281 04 | •165 |
| Add lines 149 to 165. | Total credits | = | 5,731 04 | ▶ 166 |

Line 148 minus line 166

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

– 5,731|04 166
= -1,251|43 167

| | |
|---|---|
| Refund 48400 1,251 43 • | Balance owing 48500 • |
| For more information and ways to enroll for direct deposit, go to canada.ca/cra-direct-deposit . | Your balance owing is due no later than April 30, 2024 . For more information on how to make your payment, go to canada.ca/payments . |

Ontario  **Ontario opportunities fund**

You can help reduce Ontario's debt by completing this area to donate some or all of your 2023 tax refund to the Ontario opportunities fund. Please see the provincial pages for details.

| | | |
|---|----------|------|
| Amount from line 48400 above | 1,251 43 | 1 |
| 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: **613 - 526 - 4545**

Date: _____

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

Was a fee charged? 49000 1 Yes 2 No

EFILE number (if applicable): 48900 **B | 3 | 5 | 4 | 2**

Name of tax professional: **abc pro**

Telephone number: **905 - 777 - 2345**

Personal information (including the SIN) is collected and used 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 disclosed to other federal, provincial, territorial, aboriginal 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 <input type="checkbox"/> 48800 <input type="checkbox"/> | • 48600 <input type="checkbox"/> |
|------------------------------|---|----------------------------------|

Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return

Tax year: 2023

The information on this form relates to the tax year shown in the top right corner. Before you fill out this form, read the information and instructions on page 2. The individual identified in Part A (or the individual's legal representative) must sign Part F. Your electronic filer must fill out Part C and Part D before submitting your return. Give the signed original of this form to your electronic filer and keep a copy for yourself.

Part A – Identification and address as shown on your tax return (mandatory)

| | | | | | |
|---|-------------------------|--|------------------------|----------------------------|-----------------------------------|
| First name MARY ANNE | Last name ONE | Social insurance number * * * * * 0 0 0 7 | | | |
| Mailing address: Apt number – Street number – Street name | PO Box | RR 5 | City ALMONTE | Prov./Terr O N | Postal code K 0 A 1 A 0 |

Get your CRA mail electronically delivered in My Account (optional)

Email address: **maryanne@yahoo.ca**

By giving an email address, I am registering to receive email notifications from the CRA and agreeing to the terms of use on page 2.

Part B – Declaration of amounts from your Income Tax and Benefit Return (mandatory)

Enter the following amounts from your return, if applicable:

| | | | |
|---|------------------|--------------------------------------|-----------------|
| Total income (line 15000) | 59,600.00 | Refund (line 48400) | 1,251.43 |
| Taxable income (line 26000) | 50,839.20 | or | |
| Total federal non-refundable tax credits (line 35000) | 6,385.87 | Balance owing (line 48500) | 0.00 |

Part C – Electronic filer identification (mandatory)

By signing Part F below, I declare that the following person or firm is electronically filing the new or the amended Income Tax and Benefit Return of the person named in Part A. Part F must be signed before the return is electronically transmitted.

Name of person or firm: **abc pro** Electronic filer number: **B3542**

Representative identifier (Rep ID): ******S7M**

Part D – Document Control number (mandatory)

The document control number generated for my electronic record: **B354223040MAO**

Part E – How do you want to receive your notices of assessment and reassessment? (select one or more of the following electronic options)

I am registering (as indicated in Part A above) or I am already registered to receive electronic mail from the CRA and can view and access my notices of assessment and reassessment online.

I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy. I understand that by ticking (✓) this box, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see the Express NOA section on page 2.

OR

I would like to receive paper notices of assessment and reassessment through Canada Post. I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive electronic mail from the CRA and I tick this box, I understand that I will not receive a copy of my notice through Canada Post.

Part F – Declaration and authorization (mandatory)

I declare that the information entered in parts A, B and C is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on page 2, and that the electronic filer identified in Part C is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signature (individual identified in Part A or legal representative)

Name and title of legal representative

2 0 2 1 0 3 1 0 **1 2 4 1 4 4**
Year Month Day HH MM SS

Information and instructions

Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Part E – How do you want to receive your notices of assessment and reassessment?

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part E on **page 1**.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must tick the second box in Part E on **page 1**.

Your electronic filer must have a valid authorization on file with the CRA in order to receive your notices of assessment and reassessment. For more information about authorizing or cancelling a representative, go to canada.ca/taxes-representative-authorization.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including a discounter, named in Part C, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you did not sign up for direct deposit, we will make the notice available electronically to your electronic filer and mail your refund cheque to you. If your return is being discounted and you are receiving a tax refund, we will send your refund and notice of assessment to the discounter. If you want your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part E on **page 1**.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, CWB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part E on **page 1**, you will receive your notices of assessment and reassessment through Canada Post once we have assessed your return or adjusted return. If you have already registered to receive electronic mail from the CRA and you ticked the last box, your notices will be available online through My Account. You will not receive a copy through Canada Post.

Part F – Declaration and authorization

If your return is being sent by EFILE, you have to fill out parts A, B and F. By signing Part F, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part C, and keep a copy for yourself

By signing Part F, you declare that the electronic filer named in Part C is electronically filing your new or your amended Income Tax and Benefit Return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your taxpayer information.

You also authorize the electronic filer to **correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part B is not changed by more than \$300.

By signing Part F, you declare that the electronic filer named in Part C is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part F, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

If you are a person acting as a **trustee** or **legal representative** or a person named in a **power of attorney (POA)** for the taxpayer and you sign Part F, you declare that the information entered in Part A and the amounts showing in Part B are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the legal representative for a **deceased person**, you **must** give a copy of the death certificate to the electronic filer. If you are a person named in a POA for the taxpayer, you **must** give a copy of the POA to the electronic filer. The electronic filer **must** attach a copy of the death certificate or POA to the corresponding T183 form and **keep** the documents for a period of at least six years following the date the return was filed. If the CRA requests T183 forms that are signed by someone other than the taxpayer (for example: Attorney-in-fact named in a POA; Trustee in bankruptcy; or Executor or Administrator of the estate) from the electronic filer, the electronic filer **must** submit copies of the documentation showing proof, along with the requested T183 forms.

If you are a **farmer**, and with your return you applied to participate in the AgriStability and AgriInvest programs and you sign Part F, you authorize the CRA to share information from your Income Tax and Benefit Return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture as well as administrators of other federal and provincial farm programs. As well, you authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide while that department is processing your application.

For more information on confidentiality, refer to Form T1273, Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals, at canada.ca/cra-forms-publications.

Requirements – Signature

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Privacy Notice

We collect your personal information, including your social insurance number, under the authority of sections 150, 220 and 237 of the Income Tax Act. We use this information to confirm:

- your identity
- the full and complete disclosure of your revenue from all sources
- the identity of the person or firm that is electronically filing your return

We may use your information to specify instructions, such as whether or not to mail your notice of assessment and any refund to the address of your electronic filer. We may also use your information to determine if your electronic filer is authorized to represent you.

If this form is not completed, the electronic filer will not be authorized to electronically file your return.

Personal information is described in personal information bank EFILE Online Services, CRA PPU 211, and is protected under the Privacy Act. Under this act, individuals have a right to protection and correction of, and access to, their personal information. They also have the right to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.



Ontario Tax

**Form ON428
2023**
Protected B when completed

 For more information about this form, go to canada.ca/on-tax-info.

Part A – Ontario tax on taxable income

 Enter your **taxable income** from line 26000 of your return. **50,839|20** 1

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

| | Line 1 is \$49,231 or less | Line 1 is more than \$49,231 but not more than \$98,463 | Line 1 is more than \$98,463 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 | | 50,839 20 | | | | 2 |
| Line 2 minus line 3 (cannot be negative) | – 0 00 | – 49,231 00 | – 98,463 00 | – 150,000 00 | – 220,000 00 | 3 |
| | = | = 1,608 20 | = | = | = | 4 |
| Line 4 multiplied by the percentage from line 5 | × 5.05% | × 9.15% | × 11.16% | × 12.16% | × 13.16% | 5 |
| | = | = 147 15 | = | = | = | 6 |
| Line 6 plus line 7 | + 0 00 | + 2,486 17 | + 6,990 89 | + 12,742 42 | + 21,254 42 | 7 |
| Ontario tax on taxable income | = | = 2,633 32 | = | = | = | 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 \$11,865 | 58040 | 11,865 00 9 |
| Age amount (if you were born in 1958 or earlier) (use Worksheet ON428) | (maximum \$5,793) | 58080 + | 10 |
| Spouse or common-law partner amount: | | | |
| Base amount | | 11,082 00 | 11 |
| Your spouse's or common-law partner's net income from line 23600 of their return | | – 9,000 00 | 12 |
| Line 11 minus 12 (if negative, enter "0") | (maximum \$10,075) | 58120 = 2,082 00 | ▶ + 2,082 00 13 |
| Amount for an eligible dependant: | | | |
| Base amount | | 11,082 00 | 14 |
| Your eligible dependant's net income from line 23600 of their return | | – | 15 |
| Line 14 minus line 15 (if negative, enter "0") | (maximum \$10,075) | 58160 = 0 00 | ▶ + 0 00 16 |
| Ontario caregiver amount (use Worksheet ON428) | | 58185 + | 17 |
| Add lines 9, 10, 13, 16 and 17. | | | = 13,947 00 18 |
| CPP or QPP contributions: | | | |
| Amount from line 30800 of your return | 58240 | 272 25 | •19 |
| Amount from line 31000 of your return | 58280 + | 1,415 71 | •20 |
| Employment insurance premiums: | | | |
| Amount from line 31200 of your return | 58300 + | 146 70 | •21 |
| Amount from line 31217 of your return | 58305 + | | •22 |
| Adoption expenses | 58330 + | | 23 |
| Add lines 19 to 23. | | = 1,834 66 | ▶ + 1,834 66 24 |
| Line 18 plus line 24 | | | = 15,781 66 25 |

Part C – Ontario tax (continued)

| | | | | | |
|---|--|--------------|--------------|-----------|-------------|
| Amount from line 61 of the previous page | | | 1,166 | 32 | 62 |
| Ontario surtax: | | | | | |
| Amount from line 62 | | 1,166 | 32 | | 63 |
| Ontario tax on split income from line 54 | | – | | | 64 |
| Line 63 minus line 64 (if negative, enter "0") | | = | 1,166 | 32 | 65 |
| Complete lines 66 to 68 if the amount on line 65 is more than \$5,315 . If the amount is less than \$5,315 , enter "0" on line 68 and continue on line 69. | | | | | |
| (Line 65 1,166 32 – \$5,315) × 20% (if negative, enter "0") = | | | | | 66 |
| (Line 65 1,166 32 – \$6,802) × 36% (if negative, enter "0") = | | + | | | 67 |
| Line 66 plus line 67 | | = | 0 | 00 | ▶ 68 |
| Line 62 plus line 68 | | = | 1,166 | 32 | 69 |
| Ontario dividend tax credit from line 57 | | | | | 70 |
| Line 69 minus line 70 (if negative, enter "0") | | = | 1,166 | 32 | 71 |
| Ontario additional tax for minimum tax purposes: | | | | | |
| If you entered an amount on line 98 of Form T691, use Worksheet ON428 to calculate your additional tax for minimum tax purposes. | | | | | 72 |
| Line 71 plus line 72 | | = | 1,166 | 32 | 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, 2023
- There is an amount on line 72
- The amount on line 73 is "0"
- You were bankrupt at any time in 2023
- 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 | | | 274 | 00 | 74 |
| If you had a spouse or common-law partner on December 31, 2023, only the individual with the higher net income can claim the amounts on lines 75 and 76. | | | | | |
| Reduction for dependent children born in 2005 or later: | | | | | |
| Number of dependent children 60969 3 × \$506 = | | + | 1,518 | 00 | 75 |
| Reduction for dependants with a mental or physical impairment: | | | | | |
| Number of dependants 60970 1 × \$506 = | | + | 506 | 00 | 76 |
| Add lines 74 to 76. | | = | 2,298 | 00 | 77 |
| Amount from line 77 above 2,298 00 × 2 = | | | 4,596 | 00 | 78 |
| Amount from line 73 above | | | – | 1,166 | 32 79 |
| Line 78 minus line 79 (if negative, enter "0") Ontario tax reduction | | = | 3,429 | 68 | ▶ 80 |
| Line 73 minus line 80 (if negative, enter "0") | | = | | 0 | 00 81 |
| Provincial foreign tax credit (complete Form T2036) | | | | | 82 |
| Line 81 minus line 82 (if negative, enter "0") | | = | | 0 | 00 83 |

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) | | + | 60000 | 89 |
| Line 88 plus line 89 | | = | 60000 | 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.



Ontario Credits

**Form ON479
2023**
Protected B when completed

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

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

For more information about these credits, go to canada.ca/on-tax-info.

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

Complete Schedule ON479–A to calculate this amount.

| | | | |
|--------------|--------------|-----------|-----------|
| 63050 | 2,538 | 00 | •1 |
|--------------|--------------|-----------|-----------|

Ontario seniors care at home tax credit

Note: If the total of your family's net income (on line 7 below) is **more than \$65,000**, enter "0" on line 12.

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

| | | |
|--------------|-----------|----------|
| 7,474 | 82 | 2 |
|--------------|-----------|----------|

Allowable percentage

| | | |
|----------|------------|----------|
| × | 25% | 3 |
|----------|------------|----------|

Line 2 multiplied by the percentage from line 3 (maximum \$1,500)

| | | | |
|----------|--------------|-----------|----------|
| = | 1,500 | 00 | 4 |
|----------|--------------|-----------|----------|

If the total of your family's net income (on line 7 below) is **\$35,000 or less**, enter "0" on line 11 and continue on line 12.

Enter your net income from line 23600 of your return.

| | | |
|---------------|-----------|----------|
| 50,839 | 20 | 5 |
|---------------|-----------|----------|

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

| | | | |
|----------|--------------|-----------|----------|
| + | 9,000 | 00 | 6 |
|----------|--------------|-----------|----------|

Line 5 plus line 6

| | | | |
|----------|---------------|-----------|----------|
| = | 59,839 | 20 | 7 |
|----------|---------------|-----------|----------|

Base amount

| | | | |
|----------|---------------|-----------|----------|
| – | 35,000 | 00 | 8 |
|----------|---------------|-----------|----------|

Line 7 minus line 8 (if negative, enter "0")

| | | | |
|----------|---------------|-----------|----------|
| = | 24,839 | 20 | 9 |
|----------|---------------|-----------|----------|

Applicable rate

| | | |
|----------|-----------|-----------|
| × | 5% | 10 |
|----------|-----------|-----------|

Line 9 multiplied by the percentage from line 10

| | | | | | | | |
|----------|--------------|-----------|----------|----------|--------------|-----------|-----------|
| = | 1,241 | 96 | ▶ | – | 1,241 | 96 | 11 |
|----------|--------------|-----------|----------|----------|--------------|-----------|-----------|

Line 4 minus line 11 (if negative, enter "0")

| | | | | | | | | |
|--------------|----------|------------|-----------|-----------|----------|------------|-----------|-----------|
| 63095 | = | 258 | 04 | •▶ | + | 258 | 04 | 12 |
|--------------|----------|------------|-----------|-----------|----------|------------|-----------|-----------|

Ontario seniors' public transit tax credit

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

| |
|--------------|
| 63100 |
|--------------|

| | | |
|----------|------------|----------|
| × | 15% | = |
|----------|------------|----------|

| | | | |
|----------|----------|----------|-----------|
| + | 0 | 0 | 13 |
|----------|----------|----------|-----------|

Add lines 1, 12 and 13.

| | | | |
|----------|--------------|-----------|-----------|
| = | 2,796 | 04 | 14 |
|----------|--------------|-----------|-----------|

Amount from line 14 of the previous page 2,796|04 15

Ontario political contribution tax credit

Ontario political contributions made in 2023 63110 16
 Enter \$1,552 if your total contributions are **\$3,531 or more**.
 If **not**, use Worksheet ON479. (maximum \$1,552) + 17

Ontario focused flow-through share tax credit

Enter your total expenses from your Form T1221. 63220 x 5% = + 18

Ontario co-operative education tax credit

Number of eligible work placements your business or partnership is claiming under the Ontario co-operative education tax credit program 63260 | | | 1
 Are you claiming this credit as a member of a partnership? 63265 1 Yes 2 No
 If **yes**, enter your nine-digit business number. 63270 | | | | | | | | |

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

- **\$600,000 or more**, enter 25% of the total eligible expenditures for all students on line 19
- **\$400,000 or less**, enter 30% of the total eligible expenditures for all students on line 19
- **more than \$400,000 but less than \$600,000**, use Worksheet ON479 to calculate the amount to enter on line 19

Enter the total amount claimed for **all** qualifying work placements. (maximum \$3,000 per student) 63300 + 1,485|00 • 19
 Add lines 15, 17, 18 and 19. Ontario credits = 4,281|04 20

Enter the amount from line 20 on **line 47900** of your return.

See the privacy notice on your return.



Child Care Expenses Deduction for 2023

Before you fill out this form, read the attached information sheet.

Part A – Total child care expenses

First and last name and date of birth of all your eligible children, even if you did not pay child care expenses for all of them.

| | Year | Month | Day |
|-------|------|-------|-----|
| _____ | | | |
| _____ | | | |
| _____ | | | |
| _____ | | | |

| First name of each eligible child for whom payments were made | Child care expenses paid (read Note below) | Name of the child care organization or name and social insurance number of the individual who received the payments | Number of weeks for boarding schools or overnight camps |
|---|---|---|---|
| c1 _____ | 3,000 00 | _____ | _____ |
| c2 _____ | + 2,000 00 | _____ | _____ |
| c3 _____ | + 2,000 00 | _____ | _____ |
| _____ | + | _____ | _____ |
| _____ | + | _____ | _____ |
| Total 67950 = | 7,000 00 | | |

Note

The maximum you can claim for expenses that relate to a stay in a boarding school (other than education costs) or an overnight camp (including an overnight sports school) is any of the following amounts:

- **\$200** per week for a child included on line 1 in Part B
- **\$275** per week for a child included on line 2
- **\$125** per week for a child included on line 3

Enter the amount of expenses included above that were incurred in 2023 for a child who was 6 or younger at the end of the year and living with you when the expenses were incurred. **67954** 3,000|00

Part B – Basic limit for child care expenses

| | | | | |
|--|-----------|----------------------------|----------------|----------|
| Number of eligible children born in 2017 or later, for whom the disability amount cannot be claimed | 1 | × \$8,000 = | 8,000 00 | 1 |
| Number of eligible children born in 2023 or earlier, for whom the disability amount can be claimed (1) | | × \$11,000 = | 67960 + | 2 |
| Number of eligible children born in 2007 to 2016, (and born in 2006 or earlier, with an impairment in physical or mental function, for whom the disability amount cannot be claimed) | 2 | × \$5,000 = | + 10,000 00 | 3 |
| Add lines 1 to 3. | | | = 18,000 00 | 4 |
| Enter the amount from line 67950 in Part A. | | | 7,000 00 | 5 |
| Enter your earned income. | 37,600 00 | × $\frac{2}{3}$ = | 25,066 67 | 6 |
| Enter whichever is less: the amount from line 4, 5 or 6. | | | 7,000 00 | 7 |
| If you are the person with the higher net income, go to Part C. Leave lines 8 and 9 blank. | | | | |
| Enter the amount that the other person with the higher net income deducted on line 21400 of their 2023 return. | | | - | 8 |
| Line 7 minus line 8 | | | | |
| If you attended school in 2023 and you are the only person making a claim, also go to Part D. Otherwise, enter this amount on line 21400 of your return. | | Allowable deduction | = 0 00 | 9 |

(1) Attach Form T2201, Disability Tax Credit Certificate. If this form has already been filed for the child, attach a note to your return showing the name and social insurance number of the person who filed the form and the tax year for which it was filed.



Statement of Business or Professional Activities

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

| | |
|---|---|
| Part 1 – Identification | |
| Your name MARY ANNE ONE | Your social insurance number * * * * * 0 0 0 7 |
| Business name Trillium Agency | Business number |
| Business address 4 Acre Street | City Ottawa Prov./Terr. O N Postal code K 4 B 1 J 1 |
| Fiscal period From 2 0 2 3 0 1 0 1 to 2 0 2 3 1 2 3 1 | Date (YYYYMMDD) 2 0 2 3 0 1 0 1 to 2 0 2 3 1 2 3 1 Was this your last year of business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| Main product or service | Industry code (see Chapter 2 in Guide T4002) 5 4 1 1 1 0 |
| Accounting method (commission only) <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual | Tax shelter identification number Partnership business number Your percentage of the partnership 100.00 % |
| Name and address of the person or firm preparing this form | |

| |
|--|
| Part 2 – Internet business activities |
| If your web pages or websites generate business or professional income, fill in this part of the form. |
| From how many Internet web pages and websites (including third-party platform websites) does your business earn income? Enter "0" if none. |
| Provide up to five main web page or website addresses: http:// _____ http:// _____ http:// _____ http:// _____ http:// _____ |
| Percentage of your gross income generated from the web pages and websites (If no gross income was generated from the Internet, enter "0") % |

Part 3A – Business income

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

Part 3B – Professional income

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

Note: You can **no longer** use the transitional rules which allowed you to include your work-in-progress (WIP) progressively in your income if you had made an election to exclude your WIP. For more information on the inclusion of WIP in your income, see Chapter 2 of Guide T4002.

Part 3A – Business income

| | | |
|---|------------------|-----------|
| Gross sales, commissions or fees (include GST/HST collected or collectible) | 38,800.00 | 3A |
| GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3A) | | 3B |
| Subtotal: Amount 3A minus amount 3B | 38,800.00 | 3C |
| If you are using the quick method for GST/HST – Government assistance calculated as follows: | | |
| GST/HST collected or collectible on sales, commissions and fees eligible for the quick method | | 3D |
| GST/HST remitted: (sales, commissions and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate | | 3E |
| Subtotal: Amount 3D minus amount 3E | 0.00 | 3F |
| Adjusted gross sales: Amount 3C plus amount 3F (enter on line 8000 of Part 3C) | 38,800.00 | 3G |

Part 3B – Professional income

| | |
|---|-------------|
| Gross professional fees including work-in-progress (WIP) and GST/HST collected or collectible | 3H |
| GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included in amount 3H) | 3I |
| Subtotal: Amount 3H minus amount 3I | 3J |
| If you are using the quick method for GST/HST – Government assistance calculated as follows: | |
| GST/HST collected or collectible on professional fees eligible for the quick method | 3K |
| GST/HST remitted: (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate | 3L |
| Subtotal: Amount 3K minus amount 3L | 0.00 |
| Adjusted professional fees: Amount 3J plus amount 3M (enter on line 8000 of Part 3C) | 3M |

Part 3C – Gross business or professional income

| | | |
|--|-------------|------------------|
| Adjusted gross sales (amount 3G) or adjusted professional fees (amount 3N) | 8000 | 38,800.00 |
| Reserves deducted last year | 8290 | |
| Other income (specify)*: _____ | 8230 | 13,000.00 |
| Subtotal: Line 8290 plus line 8230 | | 13,000.00 |
| Gross business or professional income: Line 8000 plus amount 3O | 8299 | 51,800.00 |

Report the gross business or professional income from line 8299 on the applicable line of your income tax and benefit return as indicated below:

- business income on line 13499
- professional income on line 13699
- commission income on line 13899

* You may have received assistance from COVID-related measures from the federal, provincial or territorial governments. For more information on how to report COVID-related assistance, go to canada.ca/en/revenue-agency/services/wage-rent-subsidies/report-subsidy-tax-return.html.

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

Part 3D – Cost of goods sold and gross profit

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

| | | | | |
|--|------|-----------|------|----------------|
| Gross business income (line 8299 of Part 3C) | | 51,800.00 | | 3P |
| Opening inventory (include raw materials, goods in process and finished goods) | 8300 | | | 3Q |
| Purchases during the year (net of returns, allowances and discounts) | 8320 | | | 3R |
| Direct wage costs | 8340 | | | 3S |
| Subcontracts | 8360 | | | 3T |
| Other costs | 8450 | | | 3U |
| Subtotal: Add amounts 3Q to 3U | | | | 3V |
| Closing inventory (include raw materials, goods in process and finished goods) | 8500 | | | |
| Cost of goods sold: Amount 3V minus line 8500 | 8518 | | 0.00 | 0.00 |
| Gross profit (or loss): Amount 3P minus line 8518. | | | | 8519 51,800.00 |

Part 4 – Net income (loss) before adjustments

| | | | | |
|---|------|-----------|-----------|----------------|
| Gross business or professional income (line 8299 of Part 3C) or Gross profit (line 8519 of Part 3D) | | 51,800.00 | | 4A |
| Expenses (enter only the business part) | | | | |
| Advertising | 8521 | 1,225.00 | | 4B |
| Meals and entertainment | 8523 | 1,175.00 | | 4C |
| Bad debts | 8590 | | | 4D |
| Insurance | 8690 | 1,075.00 | | 4E |
| Interest and bank charges | 8710 | | | 4F |
| Business taxes, licences and memberships | 8760 | | | 4G |
| Office expenses | 8810 | 1,525.00 | | 4H |
| Office stationery and supplies | 8811 | | | 4I |
| Professional fees (includes legal and accounting fees) | 8860 | | | 4J |
| Management and administration fees | 8871 | | | 4K |
| Rent | 8910 | | | 4L |
| Repairs and maintenance | 8960 | | | 4M |
| Salaries, wages and benefits (including employer's contributions) | 9060 | 7,450.00 | | 4N |
| Property taxes | 9180 | | | 4O |
| Travel expenses | 9200 | | | 4P |
| Utilities | 9220 | 2,200.00 | | 4Q |
| Fuel costs (except for motor vehicles) | 9224 | | | 4R |
| Delivery, freight and express | 9275 | | | 4S |
| Motor vehicle expenses (not including CCA) (amount 16 of Chart A) | 9281 | 4,750.00 | | 4T |
| Capital cost allowance (CCA). Enter amount ii of Area A minus any personal part and any CCA for business-use-of-home expenses. | 9936 | 3,800.00 | | 4U |
| Other expenses (specify): | 9270 | | | 4V |
| Total expenses: Total of amounts 4B to 4V | 9368 | | 23,200.00 | 23,200.00 |
| Net income (loss) before adjustments: Amount 4A minus line 9368 | | | | 9369 28,600.00 |

Part 5 – Your net income (loss)

| | | | | |
|---|------|-----------|-----------|-----------|
| Your share of line 9369 or the amount from your T5013 slip, Statement of Partnership Income | | 28,600.00 | | 5A |
| Canadian journalism labour tax credit allocated to you in the year (box 236 of your T5013 slip) | | | | 5B |
| GST/HST rebate for partners received in the year | 9974 | | | |
| Total: Amount 5A plus amount 5B plus line 9974 | | | 28,600.00 | 28,600.00 |
| Other amounts deductible from your share of net partnership income (loss) (amount 6F) | 9943 | | | |
| Net income (loss) after adjustments: Amount 5C minus line 9943 | | | | 28,600.00 |
| Business-use-of-home expenses (amount 7P) | 9945 | | | 5D |
| Your net income (loss): Amount 5D minus line 9945 | 9946 | | | 28,600.00 |
| Report the net income amount from line 9946 on the applicable line of your income tax and benefit return as indicated below: | | | | |
| <ul style="list-style-type: none"> • business income on line 13500 • professional income on line 13700 • commission income on line 13900 | | | | |
| Note: Do not report a loss resulting from the disposition of a flipped property on your income tax and benefit return. Any loss resulting from the disposition of a flipped property is deemed to be nil. For more information, read Chapter 1 of Guide T4002. | | | | |

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

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

List details of expenses:

Expense amounts

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

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

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

Part 8 – Details of other partners

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

| | | | | |
|-----------------|-------------|-------------|-------------------------------------|-------------------------------------|
| Name of partner | | | | |
| Address | Prov./Terr. | Postal code | Share of net income or (loss) \$ | Percentage of partnership 0.00 % |
| Name of partner | | | | |
| Address | Prov./Terr. | Postal code | Share of net income or (loss) \$ | Percentage of partnership 0.00 % |
| Name of partner | | | | |
| Address | Prov./Terr. | Postal code | Share of net income or (loss) \$ | Percentage of partnership 0.00 % |
| Name of partner | | | | |
| Address | Prov./Terr. | Postal code | Share of net income or (loss) \$ | Percentage of partnership 0.00 % |

Part 9 – Details of equity

| | | |
|---|------|-----------|
| Total business liabilities | 9931 | _____ |
| Drawings in the current year | 9932 | 20,000.00 |
| Capital contributions in the current year | 9933 | 75,000.00 |

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

| 1 Class number | 2 Undepreciated capital cost (UCC) at the start of the year | 3 Cost of additions in the year (see Areas B and C below) | 4 Cost of additions from column 3 that are DIEPs (property must be available for use in the year) <u>Note 1</u> | 5 Proceeds of dispositions in the year (see Areas D and E below) <u>Note 2</u> | 6 Proceeds of dispositions of DIEP (enter amount from col. 5 that relates to DIEP from col. 4) | 7** UCC after additions and dispositions (col. 2 plus col. 3 minus col. 5) | 8 UCC of DIEP (col. 4 minus col. 6) <u>Note 3</u> | 9 Immediate expensing amount for DIEPs <u>Note 4</u> | 10 Cost of remaining additions after immediate expensing (col. 3 minus col. 9) |
|-------------------|--|--|---|--|---|---|--|--|--|
| 1.00 | 210,000.00 | | | | | 210,000.00 | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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

| 11 Cost of remaining additions from column 10 that are AIPs or ZEVs <u>Note 5</u> | 12 Remaining UCC after immediate expensing (col. 7 minus col. 9). | 13 Proceeds of dispositions available to reduce additions of AIPs and ZEVs (col. 5 minus col. 10 plus col. 11). If negative, enter "0" | 14 UCC adjustment for current-year additions of AIPs and ZEVs (col. 11 minus col. 13) multiplied by the relevant factor. If negative, enter "0" <u>Note 6</u> | 15 Adjustment for current-year additions subject to the half-year rule. 1/2 multiplied by (col. 10 minus col. 11 minus col. 5). If negative, enter "0" | 16 Base amount for CCA (col. 12 plus col. 14 minus col. 15) | 17 CCA rate % | 18 CCA for the year (col. 16 multiplied by col. 17 or a lower amount, plus col. 9) | 19 UCC at the end of the year (col. 7 minus col. 18) |
|---|---|---|---|--|--|------------------|---|--|
| | 210,000.00 | | | | 210,000.00 | 4.00 | 3,800.00 | 206,200.00 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Total CCA claim for the year: Total of column 18 (enter on line 9936 of Part 4 amount **ii minus** any personal part and any CCA for business-use-of-home expenses^{***}) ► 3,800.00 ii

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

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

See next page for notes 1 to 6.

- Note 1:** Columns 4, 6, 8 and 9 apply only to designated immediate expensing properties (DIEPs). See subsection 1104(3.1) of the federal Income Tax Regulations for definitions. A DIEP is a property that you acquired after December 31, 2021, and that became available for use in the current year. For more information, see Guide T4002.
- Note 2:** The proceeds of disposition of a zero-emission passenger vehicle (ZEPV) that has been included in Class 54, or a passenger vehicle bought after April 18, 2021, that has been included in Class 10.1, and whose cost is more than the prescribed amount will be adjusted based on a factor equal to its prescribed amount as a proportion of the actual cost of the vehicle. For dispositions after July 29, 2019, you will have to adjust the actual cost of the vehicle for any payments or repayments of government assistance that you may have received or repaid for the vehicle. If the passenger vehicle in Class 10.1 is not designated for immediate expensing treatment, this special rule does not apply. For more information on proceeds of disposition and prescribed amounts, read "Class 10.1 (30%)" and "Class 54 (30%)" in Guide T4002.
- Note 3:** The amount you enter in column 8 must not be more than the amount in column 7. If the amount in column 7 is negative, enter "0."
- Note 4:** The immediate expensing applies to DIEPs included in column 8. The total immediate expensing amount for the tax year (total of column 9) is limited to the lesser of:
- the immediate expensing limit, which is equal to one of the following, whichever is applicable:
 - \$1.5 million, if you are not associated with any other eligible person or partnership (EPOP) in the tax year
 - amount iii of Area G, if you are associated with one or more EPOPs in the tax year
 - zero, if you are associated with one or more EPOPs and an agreement that assigns a percentage to one or more of the associated EPOPs was not filed with the minister in a prescribed form
 - any amount allocated by the minister under subsection 1104(3.4) of the Regulations
 - the UCC of DIEPs in column 8
 - the amount of income, if any, earned from the source of income that is a business (before any CCA deductions) in which the relevant DIEP is used for the tax year
- For more information, see Guide T4002.
- Note 5:** Columns 11, 13 and 14 apply only to accelerated investment incentive properties (AIIPs) (see subsection 1104(4) of the federal Income Tax Regulations for the definition), zero-emission vehicles (ZEVs), ZEPVs and other eligible zero-emission automotive equipment and vehicles that become available for use in the year. In this chart, ZEVs represent zero-emission vehicles, zero-emission passenger vehicles and other eligible zero-emission automotive equipment and vehicles. An AIIP is a property (other than a ZEV) that you acquired after November 20, 2018, and that became available for use before 2028. A ZEV is a motor vehicle included in Class 54 or 55 that you acquired after March 18, 2019, and that became available for use before 2028, or eligible zero-emission automotive equipment and vehicles included in Class 56 acquired after March 1, 2020, and that became available for use before 2028. For more information, see Guide T4002.
- Note 6:** The relevant factors for properties available for use before 2024 are 2 1/3 (Classes 43.1, 54 and 56), 1 1/2 (Class 55), 1 (Classes 43.2 and 53), 0 (Classes 12, 13, 14 and 15) and 1/2 for the remaining AIIPs.

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

Area B – Equipment additions in the year

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

Area C – Building additions in the year

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

Area D – Equipment dispositions in the year

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

Note: If you disposed of property in the year, see Chapter 4 of Guide T4002 for information about your proceeds of disposition.

Area E – Building dispositions in the year

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

Note: If you disposed of property in the year, see Chapter 4 of Guide T4002 for information about your proceeds of disposition.

Area F – Land additions and dispositions in the year

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

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

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

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

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

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

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

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

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

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

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

Chart A – Motor vehicle expenses

| | | |
|---|----------|----|
| Kilometres you drove in the fiscal period that was part of earning business income | 122.20 | 1 |
| Total kilometres you drove in the fiscal period | 122.20 | 2 |
| Fuel and oil | | 3 |
| Interest (use Chart B below) | | 4 |
| Insurance | | 5 |
| Licence and registration | | 6 |
| Maintenance and repairs | | 7 |
| Leasing (use Chart C below) | | 8 |
| Electricity for zero-emission vehicles | | 9 |
| Other expenses (specify): | | 10 |
| | 4,750.00 | 11 |
| Total motor vehicle expenses: Add amounts 3 to 11 | 4,750.00 | 12 |
| Business use part: amount 1: <u>122.20</u> ÷ amount 2: <u>122.20</u> × amount 12: <u>4,750.00</u> = <u>4,750.00</u> | | |
| Business parking fees | | 14 |
| Supplementary business insurance | | 15 |
| Allowable motor vehicle expenses: Add amounts 13 to 15 (enter this total on line 9281 of Part 4) | 4,750.00 | 16 |

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

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

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

**** For passenger vehicles bought after 2000.

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

| | | |
|--|---|----|
| Total lease charges incurred in your current fiscal period for the vehicle | | 20 |
| Total lease payments deducted before your current fiscal period for the vehicle | | 21 |
| Total number of days the vehicle was leased in your current and previous fiscal periods | | 22 |
| Manufacturer's list price | | 23 |
| Use a GST rate of 5% or HST rate applicable to your province. | | |
| Amount 23 or (\$42,353 + GST and PST, or HST on \$42,353), whichever is more (see note 9) ▶ | | 24 |
| [((\$950 + GST and PST, or \$950 + HST) × amount 22] ÷ 30 (see note 10) | = | 25 |
| Amount 25: _____ - amount 21: _____ | = | 26 |
| [((\$36,000 + GST and PST, or \$36,000 + HST) × amount 20] ÷ amount 24 (see note 11) | = | 27 |
| Eligible leasing cost: Amount 26 or 27, whichever is less (enter in amount 8 of Chart A above) | | 28 |

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

Note 9: For leases entered into in 2022, it's amount 23 or (\$40,000 plus GST and PST, or HST on \$40,000), whichever is more. For leases entered into before 2022, it's amount 23 or (\$35,294 plus GST and PST, or HST on \$35,294), whichever is more.

Note 10: For leases entered into in 2022, amount 25 is equal to [(\$900 plus GST and PST, or \$900 plus HST) multiplied by amount 22], divided by 30. For leases entered into before 2022, amount 25 is equal to [(\$800 plus GST and PST, or \$800 plus HST) multiplied by amount 22], divided by 30.

Note 11: For leases entered into in 2022, amount 27 is equal to [(\$34,000 plus GST and PST, or \$34,000 plus HST) multiplied by amount 20], divided by amount 24. For leases entered into before 2022, amount 27 is equal to [(\$30,000 plus GST and PST, or \$30,000 plus HST) multiplied by amount 20], divided by amount 24.

See the privacy notice on your return.



Application for the 2024 Ontario Trillium Benefit and Ontario Senior Homeowners' Property Tax Grant

Form ON-BEN
2023

Protected B when completed

To find out if you are eligible for the Ontario trillium benefit and the Ontario senior homeowners' property tax grant, go to canada.ca/on-tax-info.

Complete the application areas and parts that apply to you and attach this form to your return.

To estimate the amount of the Ontario trillium benefit and Ontario senior homeowners' property tax grant you may be entitled to, use the calculator at canada.ca/child-family-benefits-calculator.

The payments for these benefits will be issued separately from your tax refund.

If you had a spouse or common-law partner on December 31, 2023, only one of you should apply for the Ontario energy and property tax credit, the Northern Ontario energy credit, and the Ontario senior homeowners' property tax grant for both of you. **If only one of you is 64 years of age or older** on December 31, 2023, that spouse or common-law partner has to apply for these credits and the grant for both of you.

For a description of **principal residence** for the purposes of the Ontario energy and property tax credit and the Northern Ontario energy credit, or the Ontario senior homeowners' property tax grant, go to canada.ca/on-tax-info.

Ontario trillium benefit (OTB)

Ontario sales tax credit (OSTC)

You do not need to apply for the OSTC when you file your tax return. The Canada Revenue Agency will tell you if you are entitled to receive the credit. For families, the OSTC is paid to the person whose return is assessed first.

Application for the Ontario energy and property tax credit (OEPTC)

You may qualify for the OEPTC if, on December 31, 2023, you resided in Ontario and **any** of the following conditions applied:

- Rent for your principal residence was paid by or for you for 2023 and that residence was subject to property tax
- Property tax for your principal residence was paid by or for you for 2023
- You lived in a student residence
- You lived in a long-term care home and an amount for accommodation was paid by or for you in 2023
- You lived on a reserve and home energy costs were paid by or for you for your principal residence on the reserve for 2023

If you met **any** of these conditions and are applying for the 2024 OEPTC, tick this box and complete Parts A and B of this form.

61020

Application for the Northern Ontario energy credit (NOEC)

You may qualify for the NOEC if, on December 31, 2023, you resided in Northern Ontario (see the definition at canada.ca/on-tax-info), and **any** of the following conditions applied:

- Rent for your principal residence in Northern Ontario was paid by or for you for 2023 and that residence was subject to property tax
- Property tax for your principal residence in Northern Ontario was paid by or for you for 2023
- You lived in a long-term care home in Northern Ontario and an amount for accommodation was paid by or for you in 2023
- You lived on a reserve in Northern Ontario and home energy costs were paid by or for you for your principal residence on the reserve for 2023

If you met **any** of these conditions and are applying for the 2024 NOEC, tick this box and complete Parts A and B of this form.

61040

Choice for delayed single OTB payment

By ticking this box, you are choosing to **wait until June 2025** to get your 2024 OTB entitlement. You will get your OTB in **one payment** at the end of the benefit year (June 2025) instead of receiving it monthly from July 2024 to June 2025.

61060

Application for the Ontario senior homeowners' property tax grant (OSHPTG)

You may qualify for the OSHPTG if, on December 31, 2023, **both** of the following conditions applied:

- You were **64 years of age or older**
- You owned and occupied a principal residence in Ontario that you, or someone on your behalf, paid property tax on for 2023

If you met these conditions and are applying for the 2024 OSHPTG, tick this box.

Enter the total amount of property tax paid on line 61120 in Part A and complete Part B of this form. **61070**

Part A – Amount paid for a principal residence for 2023

If, on December 31, 2023, you and your spouse or common-law partner occupied separate principal residences for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, tick this box and enter your spouse's or common-law partner's address in Part C of this form.

61080

Enter the total amount of rent paid for your principal residence (including a **private** long-term care home) in Ontario for 2023. (Do **not** include rent paid for a principal residence that was not subject to property tax. If you lived in a subsidized housing unit, check with your landlord to find out if property tax was paid for your unit.)

61100 **2,800|00**

Enter the total amount of property tax paid for your principal residence in Ontario for 2023. (If your municipality let you defer all or some of your 2023 property tax, enter only the amount of property tax actually paid to the municipality for the year.)

61120 **3,000|00**

If you resided in a designated student residence in Ontario in 2023, tick this box.

61140

If you lived on a reserve, enter the total amount of home energy costs (like electricity and heat) paid for your principal residence in Ontario for 2023.

61210 |

Enter the total amount paid for your accommodation in a **public** long-term care home or **non-profit** long-term care home in Ontario for 2023.

61230 |**Part B – Declaration**

Complete this part if you are applying for the OEPTC, the NOEC, or the OSHPTG.

Enter the amounts paid for rent, property tax, home energy costs on a reserve, and accommodation in a public long-term care home or non-profit long-term care home in the column "Amount paid for 2023".

If you need more space, attach a separate sheet of paper.

I declare the following information about my principal residences in Ontario during 2023:

| Address | Postal code | Number of months resident in 2023 | Amount paid for 2023 | Check this box if this is a long-term care home | Name of landlord, municipality, or supplier payment was made to |
|---------|-------------|-----------------------------------|----------------------|---|---|
| | | | 2,800.00 | <input type="checkbox"/> | |
| | | | 3,000.00 | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |
| | | | | <input type="checkbox"/> | |

Part C – Involuntary separation

If, on December 31, 2023, you and your spouse or common-law partner occupied separate principal residences in Ontario for medical reasons and you are **choosing** to apply individually for the OEPTC, the NOEC, or the OSHPTG, enter your spouse's or common-law partner's address:

123 abc street

See the privacy notice on your return.

T1-2023

Amounts for Spouse or Common-Law Partner and Dependants

Schedule 5

Protected B
when completed

Complete this schedule to claim an amount on line 30300, 30400, 30425 or 30450 of your return.

For information about the Canada caregiver amount for infirm children under 18 years of age, see line 30500 on the last page of this schedule.

Attach a copy of this schedule to your paper return.

Eligibility for the Canada caregiver amount

You may be able to claim the Canada caregiver amount for 2023 if, at any time in the year, you supported your spouse or common-law partner with an impairment in physical or mental functions, or if one or more of the following individuals was dependent on you for support because of an impairment in physical or mental functions:

- your (or your spouse's or common-law partner's) child or grandchild
- your (or your spouse's or common-law partner's) parent, grandparent, brother, sister, uncle, aunt, niece or nephew (if they resided in Canada at any time in the year)

An individual is considered to be dependent on you for support if they rely on you to regularly and consistently provide them with some or all of the basic necessities of life, such as food, shelter, and clothing.

| Person with an impairment in physical or mental functions | You may be entitled to claim |
|--|---|
| Spouse or common-law partner | both of the following amounts: <ul style="list-style-type: none"> • \$2,499 in the calculation of line 30300 • up to \$7,999 on line 30425 |
| Eligible dependant 18 years of age or older (who is a person you are eligible to make a claim for on line 30400) (see note) | both of the following amounts: <ul style="list-style-type: none"> • \$2,499 in the calculation of line 30400 • up to \$7,999 on line 30425 |
| Eligible dependant under 18 years of age at the end of the year (who is a person you are eligible to make a claim for on line 30400) (see note) | one of the following amounts: <ul style="list-style-type: none"> • \$2,499 in the calculation of line 30400 • \$2,499 on line 30500 |
| Each of your (or your spouse's or common-law partner's) children under 18 years of age at the end of the year (see note) | \$2,499 on line 30500 |
| Each dependant 18 years of age or older who is not your spouse or common-law partner or an eligible dependant for whom an amount is claimed on line 30300 or line 30400 | up to \$7,999 on line 30450 |

Note: You **cannot** claim an amount on lines 30400, 30450 and 30500 for your child if you were the only parent required to make support payments for that child to your current or former spouse or common-law partner. This rule applies only if one of the following conditions applied to you:

- You lived separate and apart from your current or former spouse or common-law partner throughout 2023 because of a breakdown of your relationship
- You were separated from your spouse or common-law partner for only part of 2023 because of a breakdown in your relationship and you are claiming a deduction on line 22000 of your return for support amounts that you paid to your current or former spouse or common-law partner

For more information, see lines 30400, 30450 and 30500 of this schedule.

Supporting documents

The Canada Revenue Agency (CRA) may ask for a signed statement from a medical practitioner showing when the impairment began and what its duration is expected to be.

For children under 18 years of age, the statement should also show that the child is, and will likely continue to be, dependent on others for a long and continuous period because of an impairment in physical or mental functions. (**Dependent on others** means the child needs much more help for their personal needs and care compared to children of the same age.)

You do **not** need a signed statement from a medical practitioner if the CRA already has an approved Form T2201, Disability Tax Credit Certificate, for a specified period.

Line 30300 – Spouse or common-law partner amount

Claim this amount if, at any time in the year, you supported your spouse or common-law partner and their net income from line 23600 of their return (or the amount that it would be if your spouse or common-law partner filed a return) was less than your basic personal amount (**plus** \$2,499 if your spouse or common-law partner was dependent on you because of an impairment in physical or mental functions).

If you had to make support payments to your current or former spouse or common-law partner and you were separated for only part of 2023 because of a breakdown in your relationship, you can claim whichever amount is better for you:

- the amount on line 22000 of your return for deductible support payments made in the year to your current or former spouse or common-law partner
- the amount on line 30300 of your return for your spouse or common-law partner

If you reconciled with your spouse or common-law partner and were living together on December 31, 2023, you can claim an amount on line 30300 of your return and any allowable amounts on line 32600 of your return.

Only one spouse or common-law partner can claim the amount on line 30300 for each other for the same year.

| | | | | |
|---|---|-------|-----|------------------------|
| Did your marital status change to a status other than married or living common-law in 2023? If yes , tick this box and enter the date of the change. | <input checked="" type="checkbox"/> 55220 | Month | Day | |
| Basic personal amount from line 30000 of your return | | | | 15,000 ⁰⁰ 1 |
| If you are eligible for the Canada caregiver amount for your spouse or common-law partner, enter \$2,499 (see line 30425 on page 4). | <input checked="" type="checkbox"/> 51090 | + | | |
| Line 1 plus line 2 | | = | | 15,000 ⁰⁰ 3 |
| Your spouse's or common-law partner's net income from line 23600 of their return (1) | | - | | 9,000 ⁰⁰ 4 |
| Line 3 minus line 4 (if negative, enter "0") Enter this amount on line 30300 of your return. | | = | | 6,000 ⁰⁰ 5 |

(1) If you were living with your spouse or common-law partner on December 31, 2023, use their net income for the whole year even if you separated for part of the year (then you got back together and started living together again in 2023), you got married in 2023 or became a common-law partner or started to live with your common-law partner again in 2023.

If you separated in 2023 because of a breakdown in your relationship and were not back together on December 31, 2023, reduce your claim by the amount of your spouse's or common-law partner's net income before the separation.

Line 30400 – Amount for an eligible dependant

Claim this amount if, at any time in the year, you supported an eligible dependant and their net income from line 23600 of their return (or the amount that it would be if your eligible dependant filed a return) was less than your basic personal amount (**plus** \$2,499 if the eligible dependant was dependent on you because of an impairment in physical or mental functions).

If you did **not** claim an amount on line 30300 of your return, you may be able to claim this amount for one dependant if, at any time in the year, you met **all** the following conditions:

- You did not have a spouse or common-law partner or, if you did, you were not living with them, supporting them, or being supported by them
- You supported the dependant in 2023
- You lived with the dependant (in most cases in Canada) in a home you maintained. You **cannot** claim this amount for a person who was only visiting you

In addition, the dependant must also be one of the following persons by blood, marriage, common-law partnership or adoption:

- your parent or grandparent
- your child, grandchild, brother or sister **under 18 years of age**
- your child, grandchild, brother or sister **18 years of age or older** with an impairment in physical or mental functions

Line 30400 – Amount for an eligible dependant (continued)

Notes: If your dependant usually lives with you when not in school, the CRA considers that dependant to live with you for the purposes of this amount.

For the purposes of this claim, your child is not required to live in Canada but they must still have lived with you. For example, you were a deemed resident living in another country with your child. (For information about deemed residents, go to canada.ca/cra-deemed-residents.)

You **cannot** claim this amount if **any** of the following applies:

- The person you want to claim this amount for is your spouse or common-law partner. (You may be able to claim an amount for your spouse or common-law partner on line 30300 of your return.)
- Another person is claiming the spouse or common-law partner amount on line 30300 of their return for this dependant
- Another person in your household is making this claim. (Each household is allowed only one claim for this amount, even if there is more than one dependant in the household)
- Another person is claiming the amount on line 30400 of their return for this dependant. If you and another person can both claim this amount for the same dependant (such as in the shared custody of a child) but cannot agree on who will claim the amount, neither of you can make the claim
- The claim is for a child you had to make support payments for in 2023. However, if you were separated from your spouse or common-law partner for only part of 2023 because of a breakdown in your relationship, you may be able to claim an amount for that child on line 30400 (**plus** any allowable amounts on lines 30425 and 31800 of your return) if you did not claim any support amounts paid to your spouse or common-law partner on line 22000 of your return. Claim whichever is better for you

Note: If you **and** another person had to make support payments for the child for 2023, claim this amount only if you and the other person(s) paying support agree that you will be the one making the claim. For more information, see Guide P102, Support Payments.

Eligible dependant with an impairment in physical or mental functions

If the eligible dependant is 18 years of age or older and dependent on you because of an impairment in physical or mental functions, see line 30425 of this schedule.

If the eligible dependant is **under 18 years of age** at the end of the year, you may claim one of the following amounts:

- \$2,499 on line 30500 of your return for each eligible dependant who is your (or your spouse's or common-law partner's) child
- \$2,499 in the calculation of line 30400 if the eligible dependant does **not** meet the definition of child below

A **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control, and who is wholly dependent on you for support, even if they are older than you

Note: The eligible dependant must be dependent on others because of the impairment and will likely continue to be dependent on others for an indefinite duration. Because of this impairment, the eligible dependant needs much more help for personal needs and care compared to other persons of the same age.

You cannot split this amount with another person. Once you claim this amount for a dependant 18 years of age or older, no one else can claim this amount or an amount on line 30425 of the return for that dependant.

If you were a single parent on December 31, 2023, and you chose to include all of the universal child care benefit lump-sum payment that you may have received in 2023 on your dependant's return, include this amount in the calculation of the dependant's net income.

If you cannot claim an amount on line 30400 of your return for an eligible dependant 18 years of age or older because you have a spouse or common-law partner, you may still be able to claim the Canada caregiver amount for other infirm dependants age 18 or older on line 30450 of your return.

Line 30400 – Amount for an eligible dependant (continued)

Did your marital status change to married or common-law in 2023?
 If **yes**, tick this box and enter the date of the change. 55290 Month Day

Information about your dependant

| | | |
|---------------------|---------------|-------------------------------|
| First and last name | | Social insurance number (SIN) |
| | 55295 | |
| Address | Year of birth | Relationship to you |

Does this dependant have an impairment in physical or mental functions? Yes No

| | | | | |
|--|-------|--------|----|---|
| Basic personal amount from line 30000 of your return | | 15,000 | 00 | 1 |
| If you are eligible for the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,499 (2) (see line 30425 below). | 51100 | + | | 2 |
| Line 1 plus line 2 | | = | | 3 |
| Dependant's net income from line 23600 of their return | 51106 | - | | 4 |
| Line 3 minus line 4 (if negative, enter "0") | | = | | 5 |
| Enter this amount on line 30400 of your return. | | | | |

(2) If the dependant is your (or your spouse's or common-law partner's) infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 30500 instead of line 51100.

Line 30425 – Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older

You may be able to claim this amount if you can claim an amount for your spouse or common-law partner on line 30300 of your return, or an eligible dependant 18 years of age or older on line 30400 of your return.

Note: Only one claim can be made for this amount. You cannot split this amount with another person.

Complete this calculation **only** if you entered \$2,499 on line 51090 or line 51100 of this schedule for a person whose net income is between \$8,020 and \$26,782.

| | | | | |
|---|--|--------|----|---|
| Base amount | | 26,782 | 00 | 1 |
| Net income for this person from line 23600 of their return | | - | | 2 |
| Line 1 minus line 2 (if negative, enter "0") (maximum \$7,999) | | = | | 3 |
| Amount claimed on line 30300 or line 30400 of your return, if applicable | | - | | 4 |
| Line 3 minus line 4 (if negative, enter "0") | | = | | 5 |
| Enter this amount on line 30425 of your return. Allowable amount for this person | | | | |

Line 30450 – Canada caregiver amount for other infirm dependants age 18 or older

Provide the requested information and complete the following calculation for each dependant.

1)

| | | |
|-------------|---------------|---------------------|
| First name: | Year of birth | Relationship to you |
| Last name: | _ _ _ _ | _____ |
| Address: | | |

| | | | |
|--|--------|----|---|
| Base amount | 26,782 | 00 | 1 |
| Infirm dependant's net income (line 23600 of their return) | - | | 2 |
| Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,999) | = | | 3 |

2)

| | | |
|-------------|---------------|---------------------|
| First name: | Year of birth | Relationship to you |
| Last name: | _ _ _ _ | _____ |
| Address: | | |

| | | | |
|--|--------|----|---|
| Base amount | 26,782 | 00 | 1 |
| Infirm dependant's net income (line 23600 of their return) | - | | 2 |
| Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,999) | = | | 3 |

3)

| | | |
|-------------|---------------|---------------------|
| First name: | Year of birth | Relationship to you |
| Last name: | _ _ _ _ | _____ |
| Address: | | |

| | | | |
|--|--------|----|---|
| Base amount | 26,782 | 00 | 1 |
| Infirm dependant's net income (line 23600 of their return) | - | | 2 |
| Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0")(maximum \$7,999) | = | | 3 |

Add amount 3 from above calculation, enter the result on line 30450 of return.

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Enter the total number of dependants for whom you are claiming an amount at line 30450 of return.

| | | | |
|--------------|--|--|--|
| 51120 | | | |
|--------------|--|--|--|

Line 30500 – Canada caregiver amount for infirm children under 18 years of age

You can claim \$2,499 for each of your (or your spouse's or common-law partner's) children who meet **all** of the following conditions. The child:

- was under 18 years of age at the end of the year
- had an impairment in physical or mental functions and will likely continue to be dependent on others for an indefinite duration
- needs much more help with personal needs and care compared to children of the same age

Note: You can claim the full amount in the year of the child's birth, death or adoption.

If the child does **not** live with both parents throughout the year, only the parent (or the parent's spouse or common-law partner) who claims an amount on line 30400 for that child can make the claim on line 30500. You may still be able to claim an amount on line 30500 for your child if you (or your spouse or common-law partner) could **not** claim the amount on line 30400 for any of the following reasons:

- You claimed an amount on line 30300 for your spouse or common-law partner
- You claimed an amount on line 30400 for another dependant
- Another person in your household claimed an amount on line 30400 for another dependant
- The child's income is too high

You (or your spouse or common-law partner) can claim this amount for all eligible children separately, but the amount can only be claimed once for each child.

If you have shared custody of the child throughout the year, the parent who claims the amount for an eligible dependant (line 30400) for that child can make the claim on line 30500. If you have shared custody of the child throughout the year, but **cannot** agree who will claim the amount, neither of you can make this claim.

If you **and** another person had to make support payments for the child in the year, you can claim this amount **only** if both of you agree that you will be making the claim.

If you were the only person who had to make support payments for the child for 2023, you may not be eligible to claim this amount for that child.

For more information about support payments, see Guide P102, Support Payments.

For the purposes of this amount, a **child** includes a person who is one of the following:

- your (or your spouse's or common-law partner's) biological or adopted child
- your child's spouse or common-law partner
- under your custody and control and is completely dependent on you for support

Put the number of children you are claiming this amount for on line 30499 of your return and enter the result of the calculation on line 30500.

Note: To transfer all or part of this amount to your spouse or common-law partner, or to claim all or part of their amount, complete Schedule 2.

T1-2023

Canada Pension Plan Contributions and Overpayment

Schedule 8

Protected B when completed

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

The contributions consist of a base amount and an enhanced amount. 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 enhanced amounts.

For more information about lines 22200, 22215, 30800 and 31000, go to canada.ca/fed-tax-information.

Find out if this schedule is for you

Complete this schedule to calculate your required CPP contributions or overpayment for 2023 if you were a resident of a province or territory **other than Quebec** on December 31, 2023, 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.

Parts 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 2023 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 2023 and you elected in 2023 to stop paying CPP contributions or revoked in 2023 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 2023 and are electing in 2023 to **stop** paying CPP contributions on your self-employment earnings, enter the month in 2023 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 2023, you are **revoking** an election made in a previous year on contributions on self-employment earnings, enter the month in 2023 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 2023. An election made 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 2023 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 2023 on this schedule.

Election or revocation

If you had self-employment income in 2023, an election or a revocation that begins in 2023 must be made **on or before June 15, 2025**, to be valid.

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

50372

| |
|-------|
| Month |
| |

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

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 2023. 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 2023. Enter "0" on line A. If you started or stopped receiving a CPP or QPP disability pension in 2023, enter the number of months you were not receiving a disability pension on line A
- You were 65 to 70 years of age in 2023 receiving a CPP or QPP retirement pension and you elected to stop paying CPP contributions in 2023. 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 2023 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 2023 receiving a CPP or QPP retirement pension, 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 2023 receiving a CPP or QPP retirement pension, elected to stop paying CPP contributions in a previous year and you revoked that election in 2023. 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 2023 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 2023 and 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 2023. Enter "0" on line A
- The individual died in 2023. Enter the number of months in the year, up to and including the month the individual died, on line A

If **more than one** condition above applies to you, calculate the number of months based on the combined conditions and enter the result on line A.

Enter the number of months that **CPP** applied in 2023.

| |
|----|
| 12 |
|----|

 A

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

Monthly proration table for 2023

| Number of months | Maximum CPP pensionable earnings | Maximum basic CPP exemption (1) | Number of months | Maximum CPP pensionable earnings | Maximum basic CPP exemption (1) |
|------------------|----------------------------------|---------------------------------|------------------|----------------------------------|---------------------------------|
| 1 | \$5,550.00 | \$291.67 | 7 | \$38,850.00 | \$2,041.67 |
| 2 | \$11,100.00 | \$583.33 | 8 | \$44,400.00 | \$2,333.33 |
| 3 | \$16,650.00 | \$875.00 | 9 | \$49,950.00 | \$2,625.00 |
| 4 | \$22,200.00 | \$1,166.67 | 10 | \$55,500.00 | \$2,916.67 |
| 5 | \$27,750.00 | \$1,458.33 | 11 | \$61,050.00 | \$3,208.33 |
| 6 | \$33,300.00 | \$1,750.00 | 12 | \$66,600.00 | \$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 \$66,600) | 66,600 | 00 | 1 |
| Total CPP pensionable earnings: Enter the total from box 26 of all of your T4 slips (maximum \$66,600 per slip) (if box 26 is blank, enter the amount from box 14). | 50339 | 9,000 | 00 2 |
| Enter whichever is less: amount from line 1 or line 2. | | 9,000 | 00 3 |
| Enter your maximum basic CPP exemption from the monthly proration table above using the number of months from line A of Part 2. (maximum \$3,500) | - | 3,500 | 00 4 |
| Earnings subject to CPP contributions: line 3 minus line 4 (if negative, enter "0") (maximum \$63,100) | = | 5,500 | 00 5 |
| Actual total contributions on CPP pensionable earnings: Enter the total CPP contributions deducted from box 16 of all of your T4 slips. | 50340 | 709 | 15 •6 |
| Actual base contributions on CPP pensionable earnings: Amount from line 6 | 709 | 15 | × 83.1933% = |
| | - | 589 | 97 7 |
| Actual enhanced contributions on CPP pensionable earnings: line 6 minus line 7 | = | 119 | 18 8 |
| Required base contributions on CPP pensionable earnings: Amount from line 5 | 5,500 | 00 | × 4.95% = (maximum \$3,123.45) |
| | - | 272 | 25 9 |
| Required enhanced contributions on CPP pensionable earnings: Amount from line 5 | 5,500 | 00 | × 1% = (maximum \$631.00) |
| | + | 55 | 00 10 |
| Total required contributions on CPP pensionable earnings: line 9 plus line 10 | = | 327 | 25 11 |
| Enter the amount from line 6. | | 709 | 15 12 |
| Enter the amount from line 11. | - | 327 | 25 13 |
| Line 12 minus line 13 (if negative, enter "0") (2) | = | 381 | 90 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 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 2023, 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 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 | 83.1933% | = | - | | 36 |
| Line 35 minus line 36 | | | | | = | | 37 |

Enter the amount from line 29 of the previous page.

Enter the amount from line 36.

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

Line 38 minus line 39

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

Enter the amount from line 33 of the previous page.

Enter the amount from line 37.

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

Line 41 minus line 42

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

Part 5b – Amount from line 25 is positive

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

Enter the amount from line 25 of the previous page.

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

| | | | | | | | |
|-----------------------|----------|---|----------|---|---|----------|----|
| Amount from line 44 | 2,639 60 | x | 83.1933% | = | - | 2,195 97 | 44 |
| Line 44 minus line 45 | | | | | = | 443 63 | 45 |
| Amount from line 45 | 2,195 97 | x | 50% | = | + | 1,097 99 | 46 |
| Line 46 plus line 47 | | | | | = | 1,541 62 | 47 |

Enter the amount from line 29 of the previous page.

Enter the amount from line 47.

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

Line 49 plus line 50

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

Enter the amount from line 33 of the previous page.

Enter the amount from line 48.

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

Line 52 plus line 53

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

| | | | | | | | |
|---|--|--|--|--|---|----------|----|
| Line 49 plus line 50 | | | | | = | 1,415 71 | 48 |
| Enter the amount from line 33 of the previous page. | | | | | | 64 18 | 49 |
| Enter the amount from line 48. | | | | | + | 1,541 62 | 50 |
| Line 52 plus line 53 | | | | | = | 1,605 80 | 51 |

See the privacy notice on your return.



Ontario Tuition and Education Amounts

Schedule ON(S11)
2023

Protected B when completed

Only the student completes this schedule.

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

Attach a copy of this schedule to your paper return.

For more information, go to [canada.ca/on-tax-info](https://www.canada.ca/on-tax-info). Also see Guide P105, Students and Income Tax.

Notes: If you did not reside in Ontario on December 31, 2017, you **cannot** claim your unused tuition and education amounts.

If you resided in Ontario on December 31, 2017, but were not resident in Ontario on the last day of the year or on December 31, 2022, your unused Ontario tuition and education amounts balance will be zero.

Unused tuition and education amounts:

Enter your unused Ontario tuition and education amounts from your 2022 notice of assessment or reassessment.

| | | |
|--|--|----------|
| | | 1 |
|--|--|----------|

Enter the amount from line 26000 of your return on line 2 if it is **\$49,231 or less**.

If it is **more than \$49,231**, enter the result of the following calculation:

| | | | | |
|---|---------|---|--------------------|----------|
| Amount from line 8 of your Form ON428 | ÷ 5.05% | = | 52,144 95 | 2 |
| Enter the amount from line 31 of your Form ON428. | | | – 15,781 66 | 3 |
| Line 2 minus line 3 (if negative, enter "0") | | | = 36,363 29 | 4 |

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

**Your unused Ontario tuition and
education amounts claimed for 2023**

| | | |
|--|--|----------|
| | | 5 |
|--|--|----------|

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

Carryforward of unused amounts

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

Amount from line 1 above

| | | |
|--|--|----------|
| | | 6 |
|--|--|----------|

Amount from line 5 above

| | | |
|--|--|----------|
| | | 7 |
|--|--|----------|

Line 6 minus line 7

**Unused provincial tuition and education
amounts available to carry forward to a future year**

| | | | |
|--|--|--------------|----------|
| | | = 000 | 8 |
|--|--|--------------|----------|

See the privacy notice on your return.

T1-2023

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

Schedule 11

Protected B
when completed**Only the student completes this schedule.**

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

Use your Tuition and Enrolment Certificate (T2202, TL11A or TL11C or any other official tuition tax receipts) to complete this schedule. If you are transferring your unused current-year tuition amount, also complete the authorization to transfer tuition, education, and textbook amounts on the back of your certificate.

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

Attach a copy of this schedule to your paper return.

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

Calculating your tuition, education, textbook amounts, and Canada training credit

Eligible tuition fees paid to Canadian educational institutions for 2023
(fees for each institution must be **more than \$100**)

| | | | |
|--|--------------|-----|---|
| | 32000 | 000 | 1 |
|--|--------------|-----|---|

If you are claiming the Canada training credit, continue on line 2.

If not, enter the amount from line 1 on line 6 and continue on line 7.

| | | | | |
|--------------------|-----|---------|--|---|
| Amount from line 1 | 000 | × 50% = | | 2 |
|--------------------|-----|---------|--|---|

Your Canada training credit limit from your latest notice of assessment
or reassessment

| | | | |
|--|--|--|---|
| | | | 3 |
|--|--|--|---|

Enter **whichever is less**: amount from line 2 or line 3.

| | | | |
|--|--|--|---|
| | | | 4 |
|--|--|--|---|

Enter the amount of Canada training credit you are claiming for 2023
(**cannot** be more than the amount at line 4).

Enter this amount on **line 45350** of your return. **Your Canada training credit**

| | | | |
|--|---|--|---|
| | - | | 5 |
|--|---|--|---|

Available Canadian tuition amount for 2023: line 1 minus line 5

| | | | |
|--|---|--|---|
| | = | | 6 |
|--|---|--|---|

Eligible tuition fees paid to foreign educational institutions for 2023

| | | | | |
|--|--------------|---|--|---|
| | 32001 | + | | 7 |
|--|--------------|---|--|---|

Line 6 plus line 7

| | | | |
|--|---|--|---|
| | = | | 8 |
|--|---|--|---|

Unused federal tuition, education, and textbook amounts from your 2022 notice of assessment
or reassessment

| | | | |
|--|---|--|---|
| | + | | 9 |
|--|---|--|---|

Total available tuition, education, and textbook amounts for 2023: line 8 plus line 9

| | | | |
|--|---|--|----|
| | = | | 10 |
|--|---|--|----|

Enter the amount from line 26000 of your return on line 11 if it is **\$53,359 or less**.

If it is **more than \$53,359**, enter the result of the following calculation:

| | | | | |
|------------------------------------|----------|---------|-----------|----|
| amount from line 75 of your return | 7,625 88 | ÷ 15% = | 50,839 20 | 11 |
|------------------------------------|----------|---------|-----------|----|

Enter the amount from line 101 of your return.

| | | | | |
|--|---|--|-----------|----|
| | - | | 26,701 66 | 12 |
|--|---|--|-----------|----|

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

| | | | | |
|--|---|--|-----------|----|
| | = | | 24,137 54 | 13 |
|--|---|--|-----------|----|

Unused tuition, education, and textbook amounts you are claiming for 2023:
Enter **whichever is less**: amount from line 9 or line 13.

| | | | | | |
|--|---|-----|---|-----|----|
| | - | 000 | ▶ | 000 | 14 |
|--|---|-----|---|-----|----|

Line 13 minus line 14

| | | | | |
|--|---|--|-----------|----|
| | = | | 24,137 54 | 15 |
|--|---|--|-----------|----|

2023 tuition amount:

Enter **whichever is less**: amount from line 8 or line 15.

| | | | | |
|--|---|--|--|----|
| | + | | | 16 |
|--|---|--|--|----|

Line 14 plus line 16

Enter this amount on **line 32300** of your return.

**Your 2023 tuition, education,
and textbook amounts**

| | | | |
|--|---|-----|----|
| | = | 000 | 17 |
|--|---|-----|----|

2023 Enrolment information

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

Tick this box if you were eligible for the disability tax credit in 2023, or had a mental or physical impairment in 2023 and a medical practitioner has certified that you cannot reasonably be expected to be enrolled as a full-time student because of the effects of your impairment.

32005

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

(maximum 12) 32010

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

(maximum 12) 32020 **Transfer or carryforward of unused amount**

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

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

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

| | | | |
|--|---|---|--------|
| Amount from line 10 of the previous page | | | 18 |
| Amount from line 17 of the previous page | — | | 19 |
| Line 18 minus line 19 | | = | 000 20 |
| Total unused amount | | | |

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

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

| | | | |
|---|--|---|----|
| Amount from line 8 of the previous page | (maximum \$5,000) | | 21 |
| Amount from line 16 of the previous page | | — | 22 |
| Line 21 minus line 22 (if negative, enter "0") | Unused tuition amount available to transfer | = | 23 |

Enter the federal tuition amount you are transferring to a designated individual as shown on your Tuition and Enrolment Certificate

(**cannot** be more than the amount at line 23).

| | | | | |
|-----------------------|--|-------|---|--------|
| | Federal tuition amount transferred | 32700 | — | 24 |
| Line 20 minus line 24 | Unused federal amount available to carry forward to a future year | | = | 000 25 |

See the privacy notice on your return.

T1-2023

Worksheet for line 12000, 12010, 12100, and 22100

State the names of the payers below and attach any information slips you received.

I - Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (see line 12000 in the guide)

| | | | |
|---|--------------|-------|---|
| Taxable amount of dividends other than eligible dividends (specify): | _____ | _____ | 1 |
| _____ | _____ | + | 2 |
| _____ | _____ | + | 3 |
| _____ | _____ | + | 4 |
| Non-eligible dividends from other tax slips | _____ | + | 5 |
| _____ | _____ | + | 6 |
| Actual amount of dividend other than eligible with no tax slip _____ X 115% = | _____ | | 7 |
| Add lines 1 to 6 and enter this amount on line 12010 of your return. | 12010 | = | 8 |

| | | | |
|---|--------------|---|-------|
| Taxable amount of eligible dividends(specify): | _____ | + | 9 |
| _____ | _____ | + | 10 |
| _____ | _____ | + | 11 |
| _____ | _____ | + | 12 |
| _____ | _____ | + | 13 |
| _____ | _____ | + | 14 |
| _____ | _____ | + | 15 |
| _____ | _____ | + | 16 |
| _____ | _____ | + | 17 |
| Eligible dividends from other tax slips | _____ | + | 18 |
| Other dividend income | _____ | + | 19 |
| Actual amount of eligible dividend with no tax slip _____ X 138% = | _____ | + | 20 |
| Add lines 8 to 20 and enter this amount on line 12000 of your return. | 12000 | = | _____ |

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

| | | |
|---|--------------|--------------------|
| Specify: _____ | _____ | 22,000.00 |
| _____ | _____ | + |
| _____ | _____ | + |
| _____ | _____ | + |
| _____ | _____ | + |
| Income from foreign sources: | _____ | + |
| Enter this amount on line 12100 of your return. | 12100 | = 22,000.00 |

III - Carrying charges, interest expenses and other expenses

| | | |
|---|--------------|---------|
| Carrying charges (specify): | _____ | _____ |
| Interest expenses (specify): | _____ | + |
| Other (specify): | _____ | + |
| Enter this amount on line 22100 of your return. | 22100 | = _____ |



Low-income Individuals and Families Tax (LIFT) Credit

**Schedule ON428-A
2023**

Protected B when completed

To find out if you are eligible for the Low-income individuals and families tax (LIFT) credit, go to canada.ca/on-tax-info.
Complete this schedule and **attach a copy** to your return.

Calculating your maximum allowable credit

| | | | |
|---|---|-------|---|
| Amount from line 10100 of your return | | 9,000 | 1 |
| Amount from line 10400 of your return | + | | 2 |
| Line 1 plus line 2 | = | 9,000 | 3 |
| Applicable rate | x | 5.05% | 4 |
| Line 3 multiplied by the percentage from line 4 (maximum \$875) | = | 454 | 5 |

Calculating your adjusted net income

| | | | | | |
|--|---|--------|----|---|--------|
| Amount from line 23600 of your return | | 50,839 | 20 | | 6 |
| Amount from line 21300 of your return | + | | | | 7 |
| Amount of registered disability savings plan (RDSP) income repayment included on line 23200 of your return | + | | | | 8 |
| Add lines 6 to 8. | = | 50,839 | 20 | ▶ | 50,839 |
| Amount from line 11700 of your return | | | | | 10 |
| Amount of RDSP income included on line 12500 of your return | + | | | | 11 |
| Line 10 plus line 11 | = | 0 | 00 | ▶ | - |
| Line 9 minus line 12 (if negative, enter "0") | | | | - | 0 |
| Your adjusted net income | = | 50,839 | 20 | | 13 |

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

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

Part A – Calculating the credit for single individuals

| | | | | | |
|--|---|-----------------|----|---|----|
| Amount from line 5 above | | (maximum \$875) | | | 14 |
| Amount from line 13 above | | | | | 15 |
| Individual income threshold | - | 32,500 | 00 | | 16 |
| Line 15 minus line 16 (if negative, enter "0") | = | | | | 17 |
| Applicable rate | x | 5% | | | 18 |
| Line 17 multiplied by the percentage from line 18 | = | 0 | 00 | ▶ | - |
| Line 14 minus line 19 (if negative, enter "0") | | | | - | 0 |
| Enter the amount from line 20 on line 62140 of your Form ON428. | = | | | | 20 |

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

| | | | |
|--|--|-----------------|---------------|
| Amount from line 23600 of your spouse's or common-law partner's return | 9,000 00 | 21 | |
| Amount from line 21300 of your spouse's or common-law partner's return | + 300 00 | 22 | |
| Amount of RDSP income repayment included on line 23200 of your spouse's or common-law partner's return | + | 23 | |
| Add lines 21 to 23. | = 9,300 00 | ▶ | 9,300 00 24 |
| Amount from line 11700 of your spouse's or common-law partner's return | | 25 | |
| Amount of RDSP income included on line 12500 of your spouse's or common-law partner's return | + | 26 | |
| Line 25 plus line 26 | = 0 00 | ▶ | - 0 00 27 |
| Line 24 minus line 27 (if negative, enter "0") | Your spouse's or common-law partner's adjusted net income | = | 9,300 00 28 |
| Amount from line 5 of the previous page | | (maximum \$875) | 454 50 29 |
| Amount from line 13 of the previous page | | 50,839 20 | 30 |
| Individual income threshold | | - 32,500 00 | 31 |
| Line 30 minus line 31 (if negative, enter "0") | | = 18,339 20 | 32 |
| Amount from line 30 above | | 50,839 20 | 33 |
| Amount from line 28 above | | + 9,300 00 | 34 |
| Line 33 plus line 34 | Adjusted family net income | = | 60,139 20 35 |
| Family income threshold | | - 65,000 00 | 36 |
| Line 35 minus line 36 (if negative, enter "0") | | = | 37 |
| Enter whichever is more : amount from line 32 or line 37. | | 18,339 20 | 38 |
| Applicable rate | | × 5% | 39 |
| Line 38 multiplied by the percentage from line 39 | | = 916 96 | ▶ - 916 96 40 |
| Line 29 minus line 40 (if negative, enter "0") | | = | 41 |
| Enter the amount from line 41 on line 62140 of your Form ON428. | | | |

See the privacy notice on your return.



Ontario Childcare Access and Relief from Expenses (CARE) Tax Credit

**Schedule ON479-A
2023**

Protected B when completed

Complete Form T778, Child Care Expenses Deduction for 2023, and enter the amount claimed on line 21400 of your return **before** completing this form.

To find out if you are eligible for this tax credit, go to canada.ca/on-tax-info.

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

An **eligible child** can be **any** of the following:

- your or your spouse's or common-law partner's child
- a child whose net income was **\$15,000 or less** and who was dependent upon you or your spouse or common-law partner

The child must have been under 16 years of age at some time in the year; however, the age limit does not apply if the child had a physical or mental impairment and was dependent upon you or your spouse or common-law partner at any time during the year.

For each eligible child, there may be one or more supporting persons.

A **supporting person** is a person (other than you) who meets **all** of the following conditions:

- They were a resident of Ontario at the end of 2023
- They lived with you at any time in 2023 and at any time in the first 60 days of 2024, and were **any** of the following:
 - the eligible child's parent
 - your spouse or common-law partner, if you are the parent of the eligible child
 - an individual claiming an amount for the eligible child on line 30425, 30400, 30450 or 30500 of their return

No supporting person for any eligible children

If none of the eligible children has a supporting person, calculate your adjusted income and enter it on line 4 of column 1.

One supporting person for all eligible children

If there is only one supporting person and all of the eligible children have the **same** supporting person:

- Calculate your adjusted income and enter it on line 4 of column 1
- Calculate the adjusted income of the supporting person and enter it on line 4 of column 2

Two or more supporting persons for all eligible children

If there are two or more supporting persons and all of the eligible children have the **same** supporting persons:

- Calculate your adjusted income and enter it on line 4 of column 1
- Calculate the adjusted income of each supporting person on a separate sheet and enter the total of their adjusted incomes on line 4 of column 2 (leave lines 1 to 3 of column 2 blank)

Different supporting persons for each eligible child

If there is one or more supporting persons and the eligible children do **not** have the same supporting person(s):

- Calculate your adjusted income and enter it on line 4 of column 1
- Calculate the adjusted income of each supporting person. For each eligible child, calculate the sum of the adjusted incomes of all supporting persons for that child on a separate sheet. Enter the **highest sum** on line 4 of column 2 (leave lines 1 to 3 of column 2 blank)

Family adjusted income calculation for the tax credit

| | Column1 You | Column 2 Supporting person(s) | |
|---|---------------------------------------|-------------------------------------|---|
| Net income from line 23600 of the return (if "0", see note below) | 50,839 20 | 9,000 00 | 1 |
| Child care expenses deduction from line 21400 of the return | + 5,400 00 | 63045 + 1,600 00 | 2 |
| Social benefits repayment from line 23500 of the return | + | + | 3 |
| Add lines 1 to 3 (if negative, enter "0"). | Adjusted income = 56,239 20 | = 10,600 00 | 4 |
| Add the amounts from line 4 of columns 1 and 2. | Family adjusted income | 66,839 20 | 5 |
| Enter your child care expenses deduction from line 21400 of your return. | | 5,400 00 | 6 |
| If your family adjusted income on line 5 is "0", enter 75%. If not , enter your tax credit rate from the table below. | | × 47.00 % | 7 |
| Line 6 multiplied by the percentage from line 7 | | = 2,538 00 | 8 |
| Enter the amount from line 8 on line 63050 of your Form ON479. | | | |

Note: If the net income from line 23600 of the return is negative before following the instruction on line 23600 that says "if negative, enter 0", enter the negative amount in brackets instead of entering "0".

| Family adjusted income | | Tax credit rate | Family adjusted income | | Tax credit rate | Family adjusted income | | Tax credit rate |
|------------------------|-------------------|-----------------|------------------------|-------------------|-----------------|------------------------|-------------------|-----------------|
| more than | but not more than | | more than | but not more than | | more than | but not more than | |
| \$0 | \$20,000 | 75% | \$60,000 | \$63,600 | 49% | \$106,800 | \$110,400 | 23% |
| \$20,000 | \$22,500 | 73% | \$63,600 | \$67,200 | 47% | \$110,400 | \$114,000 | 21% |
| \$22,500 | \$25,000 | 71% | \$67,200 | \$70,800 | 45% | \$114,000 | \$117,600 | 19% |
| \$25,000 | \$27,500 | 69% | \$70,800 | \$74,400 | 43% | \$117,600 | \$121,200 | 17% |
| \$27,500 | \$30,000 | 67% | \$74,400 | \$78,000 | 41% | \$121,200 | \$124,800 | 15% |
| \$30,000 | \$32,500 | 65% | \$78,000 | \$81,600 | 39% | \$124,800 | \$128,400 | 13% |
| \$32,500 | \$35,000 | 63% | \$81,600 | \$85,200 | 37% | \$128,400 | \$132,000 | 11% |
| \$35,000 | \$37,500 | 61% | \$85,200 | \$88,800 | 35% | \$132,000 | \$135,600 | 9% |
| \$37,500 | \$40,000 | 59% | \$88,800 | \$92,400 | 33% | \$135,600 | \$139,200 | 7% |
| \$40,000 | \$45,000 | 57% | \$92,400 | \$96,000 | 31% | \$139,200 | \$142,800 | 5% |
| \$45,000 | \$50,000 | 55% | \$96,000 | \$99,600 | 29% | \$142,800 | \$146,400 | 3% |
| \$50,000 | \$55,000 | 53% | \$99,600 | \$103,200 | 27% | \$146,400 | \$150,000 | 1% |
| \$55,000 | \$60,000 | 51% | \$103,200 | \$106,800 | 25% | \$150,000 | | 0% |

See the privacy notice on your return.



Provincial Amounts Transferred from your Spouse or Common-Law Partner

**Schedule ON(S2)
2023**

Protected B when completed

Complete this schedule and attach it to your return to claim a transfer of the unused part of your spouse's or common-law partner's provincial amounts below.

You can claim these amounts if you are eligible to claim the equivalent federal amounts on your federal Schedule 2.

If your spouse or common-law partner is filing a return, use the amounts they entered on their Form ON428.

If your spouse or common-law partner is not filing a return, use the amounts they would enter on their Form ON428 as if they were filing a return and attach their information slips.

If your spouse or common-law partner was not a resident of Ontario at the end of the year, special rules may apply.

For more information, call the Canada Revenue Agency at **1-800-959-8281**.

Age amount (if your spouse or common-law partner was born in 1958 or earlier):

Enter the amount from line 58080 of their Form ON428.

| | | | | | |
|--|--------------|--|--------------|-----------|----------|
| | 59020 | | 5,793 | 00 | 1 |
|--|--------------|--|--------------|-----------|----------|

Pension income amount:

Enter the amount from line 58360 of their Form ON428.

| | | | | | |
|--|--------------------------------|---|--|--|----------|
| | (maximum \$1,641) 59050 | + | | | 2 |
|--|--------------------------------|---|--|--|----------|

Disability amount:

Enter the amount from line 58440 of their Form ON428.

| | | | | | |
|--|--------------|---|--|--|----------|
| | 59070 | + | | | 3 |
|--|--------------|---|--|--|----------|

Add lines 1 to 3.

| | | | | | |
|--|---|--|--------------|-----------|----------|
| | = | | 5,793 | 00 | 4 |
|--|---|--|--------------|-----------|----------|

Spouse's or common-law partner's taxable income:

Enter the amount from line 26000 of their return on line 5 if it is **\$49,231 or less**.

If it is **more than \$49,231**, enter the result of the following calculation:

| | | | | | |
|--|---|-------|-------------|----------|----------|
| Amount from line 8 of their Form ON428 | ÷ | 5.05% | = | | 5 |
| Amount from line 58040 of their Form ON428 | | | | 6 | |
| Amount from line 24 of their Form ON428 | + | | | 7 | |
| Amount from line 58560 of their Form ON428 | + | | | 8 | |
| Add lines 6 to 8. | = | | 0,00 | ▶ | 9 |

Spouse's or common-law partner's adjusted taxable income:

Line 5 minus line 9 (if negative, enter "0")

| | | | | | |
|--|--------------|---|-------------|---|-----------|
| | 59120 | = | 0,00 | ▶ | 10 |
|--|--------------|---|-------------|---|-----------|

Line 4 minus line 10 (if negative, enter "0")

**Provincial amounts transferred from
your spouse or common-law partner**

| | | | | | |
|--|---|--|--------------|-----------|-----------|
| | = | | 5,793 | 00 | 11 |
|--|---|--|--------------|-----------|-----------|

Enter the amount from line 11 on line 58640 of your Form ON428.

See the privacy notice on your return.

T1-2023

Federal Amounts Transferred from your Spouse or Common-Law Partner

Schedule 2

Protected B when completed

Complete this schedule to claim a transfer of the unused part of your spouse's or common-law partner's federal amounts below. You may be able to claim all or part of certain amounts that your spouse or common-law partner qualifies for if they do not need to use them to reduce their federal tax to zero.

Complete the provincial or territorial schedule (S2) to calculate your provincial or territorial amounts.

If you were separated because of a breakdown in your relationship for a period of 90 days or more including December 31, 2023, your spouse or common-law partner **cannot** transfer any unused amounts to you.

If your spouse or common-law partner is filing a return, use the amounts entered on their return.

If your spouse or common-law partner is **not** filing a return, use the amounts they would have entered on their return, schedules, and worksheets as if they were filing a return, and attach their information slips.

Attach a copy of this schedule to your paper return.

Age amount (if your spouse or common-law partner was born in 1958 or earlier):

| | | | | |
|---|-------|-------|----|---|
| Enter the amount from line 30100 of their return. | 35200 | 8,396 | 00 | 1 |
|---|-------|-------|----|---|

Canada caregiver amount for infirm children under 18 years of age:

| | | | | |
|---|-------|---|--|---|
| Enter the amount from line 30500 of their return. | 35300 | + | | 2 |
|---|-------|---|--|---|

Pension income amount:

| | | | | |
|---|-------------------------|---|--|---|
| Enter the amount from line 31400 of their return. | (maximum \$2,000) 35500 | + | | 3 |
|---|-------------------------|---|--|---|

Disability amount:

| | | | | |
|---|-------|---|--|---|
| Enter the amount from line 31600 of their return. (1) | 35700 | + | | 4 |
|---|-------|---|--|---|

Tuition amount:

| | | | | |
|--|-------|---|--|---|
| Enter the federal amount designated to you from their forms T2202, TL11A or TL11C. (2) | 36000 | + | | 5 |
|--|-------|---|--|---|

| | | | | |
|-------------------|---|-------|----|---|
| Add lines 1 to 5. | = | 8,396 | 00 | 6 |
|-------------------|---|-------|----|---|

Spouse's or common-law partner's taxable income:

Enter the amount from line 26000 of their return on line 7 if it is **\$53,359 or less**.

If it is **more than \$53,359**, enter the result of the following calculation:

| | | | |
|-------------------------------------|---------|--|---|
| amount from line 75 of their return | ÷ 15% = | | 7 |
|-------------------------------------|---------|--|---|

| | | | |
|--|---|--|---|
| Amount from line 30000 of their return | + | | 8 |
|--|---|--|---|

| | | | |
|-------------------------------------|---|--|---|
| Amount from line 96 of their return | + | | 9 |
|-------------------------------------|---|--|---|

| | | | |
|--|---|--|----|
| Amount from line 32300 of their return | + | | 10 |
|--|---|--|----|

| | | | | | | |
|--------------------|---|------|---|---|------|----|
| Add lines 8 to 10. | = | 0,00 | ▶ | - | 0,00 | 11 |
|--------------------|---|------|---|---|------|----|

Spouse's or common-law partner's adjusted taxable income:

| | | | | | | | |
|---|-------|---|------|---|---|------|----|
| Line 7 minus line 11 (if negative, enter "0") | 36100 | = | 0,00 | ▶ | - | 0,00 | 12 |
|---|-------|---|------|---|---|------|----|

| | | | | |
|---|---|-------|----|----|
| Line 6 minus line 12 (if negative, enter "0") | = | 8,396 | 00 | 13 |
|---|---|-------|----|----|

Enter this amount on **line 32600** of your return.

Federal amounts transferred from your spouse or common-law partner

(1) If this is a new claim for the disability amount, attach a completed and certified Form T2201, Disability Tax Credit Certificate, to your paper return.

Before assessing your return, the Canada Revenue Agency (CRA) will review your claim to see if your spouse or common-law partner is eligible for the disability tax credit. If they were eligible for 2022 and still meet the requirements in 2023, you do **not** need to send the CRA a new Form T2201 to claim this amount. However, you must send the CRA a new Form T2201 if the previous period of approval ended before 2023 or if the CRA asks you to.

(2) The maximum tuition amount your spouse or common-law partner can transfer to you is \$5,000 **minus** the current year amounts they use, even if there is still an unused part.

Your spouse or common-law partner **cannot** transfer to you any tuition, education, or textbook amounts carried forward from a previous year.

See the privacy notice on your return.

Calculation chart for instalment payments for 2024

If you are an individual, use this chart to calculate your estimated **net tax owing** and to determine your **total instalment amount due**.

What you need – To fill out this chart, use the information on your 2023 notice of assessment, notice of reassessment or income tax and benefit return, or use your estimated income, deductions, and credits for 2024, depending on the option you decide to use. Then, enter the amounts that correspond to the lines in the chart.

For more information about instalment payments and the calculation options available to you, go to canada.ca/taxes-instalments.

Residence and main source of income

1. Do you live in Quebec? Yes No
2. Will your main source of income in 2024 be self-employment income from farming or fishing? Yes No

Income information

Payable

| | | |
|---|------|---|
| Net federal tax (line 42000) | \$ | 1 |
| Social benefits repayment (line 42200) | + \$ | 2 |
| Provincial or territorial tax (line 42800) | + \$ | 3 |
| Yukon First Nations tax (line 43200) | + \$ | 4 |
| Total payable (add lines 1 to 4) = \$ | | 5 |

Credits

| | | |
|---|------|----|
| Total income tax deducted (line 43700) (Quebec residents use line 43900) | \$ | 6 |
| Refundable abatements (line 44000) plus federal refundable First Nations abatement (line 44100) | + \$ | 7 |
| Refundable medical expense supplement (line 45200) | + \$ | 8 |
| Canada workers benefit (line 45300) | + \$ | 9 |
| Canada training credit (line 45350) | + \$ | 10 |
| Refund of investment tax credit (line 45400) | + \$ | 11 |
| Part XII.2 trust tax credit (line 45600) | + \$ | 12 |
| Eligible educator school supply tax credit (line 46900) | + \$ | 13 |
| Canadian journalism labour tax credit (line 47555) | + \$ | 14 |
| Return of fuel charge proceeds to farmers tax credit (line 47556) | + \$ | 15 |
| Air quality improvement tax credit (line 47557) | + \$ | 16 |
| Provincial or territorial credits (line 47900) | + \$ | 17 |
| Multigenerational home renovation tax credit (line 45355) | + \$ | 18 |
| Yukon business carbon price rebate (line 63855 of Form YT479) | - \$ | 19 |
| Yukon mining carbon price rebate (line 63856 of Form YT479) | - \$ | 20 |
| Total credits (calculate lines 6 to 20) = \$ | | 21 |
| Net tax owing (line 5 minus line 21) = \$ | | 22 |

CPP and EI payable on self-employment and other earnings

Your Canada Pension Plan (CPP) contributions and/or employment insurance (EI) premiums payable are not used to calculate the amount of net tax owing. However, they must be added when calculating your total instalment amount due (line 23 and line 24).

| | | |
|---|------|-----------------------------------|
| Canada Pension Plan contributions payable on self-employment and other earnings (line 42100) | + \$ | 23 |
| Employment insurance premiums payable on self-employment and other eligible earnings (line 42120) | + \$ | 24 |
| Total amount due (add lines 22 to 24) = | | \$ <input type="text"/> 25 |

If your net tax owing (line 22) is \$3,000 or less (\$1,800 or less if you live in Quebec), you do not have to pay tax by instalments in 2024.

Instalment payments (if you are **not** a farmer or a fisher)

Instalment payments to be made on the following dates (line 25 **divided** by 4):

| | | | |
|--|--|--|--|
| March 15, 2024 | June 15, 2024 | September 15, 2024 | December 15, 2024 |
| <input style="width: 100px; height: 20px;" type="text"/> |

Instalment reminder for September and December 2024

If your reminder **only** states instalment payments for September and December 2024, you will need to make two payments for the whole year on the following dates: 75% of the total (line 25 **multiplied** by 75%) on September 15 and 25% (line 25 **multiplied** by 25%) on December 15.

| | |
|--|--|
| September 15, 2024 | December 15, 2024 |
| <input style="width: 150px; height: 20px;" type="text"/> | <input style="width: 150px; height: 20px;" type="text"/> |

Farmers and fishers

If you are a farmer or a fisher, you only have to make one instalment payment (line 25 **multiplied** by 66%):

| |
|--|
| December 31, 2024 |
| <input style="width: 150px; height: 20px;" type="text"/> |

Interest and penalty charges

If you received an instalment reminder and you are required to pay instalments but do not make the required payments, you may have interest and penalty charges.

Do not send us this calculation chart or any income tax and benefit return you may have filled out to make your estimates. Keep them for your records.