

Income Tax and Benefit Return

If this return is for a deceased person, enter their information on this page.

Attach to your paper return only the documents that are requested to support your deduction, claim, or expense. Keep all other documents in case the Canada Revenue Agency (CRA) asks to see them later. See the guide for more information about supporting documents.

Step 1 – Identification and other information

Step 1 – Identification ar	nd other information		ON 8
Identification First name	Last name	Social insurance number (SIN)	Marital status on December 31, 2021: 1 🔲 Married
Mailing address		Date of birth (Year Month Day)	2 🔲 Living common-law
PO Box	RR		3 Widowed
City	Prov./Terr. Postal code	If this return is for a deceased person , enter the date of death (Year Month Day)	4 Divorced 5 Separated
Email Address			6 🗌 Single
	s, you are registering to receive RA and agree to the Terms of	Your language of correspond Votre langue de corresponda	
Residence information			
Your province or territory of res	idence on December 31, 2021:	If you became a resident of in 2021 for income tax purpo	
Your current province or territor than your mailing address about the second se	ory of residence if it is different	enter your date of entry: If you ceased to be a reside	
Province or territory where you establishment if you were self		of Canada in 2021 for incom tax purposes, enter your date of departure:	

Your spou	ise's or	comm	on-lav	v partn	er's in	formati	on					
Their first na	ame		T 	heir SI	N							
Tick this box	k if they v	were se	lf-emplo	oyed in	2021.						 1 🗌	
Net income	from line	23600	of their	return	to claim	certain	credits	(even if th	ne amount	is "0")		
Amount of u	iniversal	child ca	are ben	efit (UC	CB) froi	m line 11	700 of	their retur	'n			
Amount of L	JCCB re	baymer	t from I	ine 213	00 of th	eir returr	า					
								Do not use	e this area.			
Do not use this area.	17200					17100						

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1 Yes 2 No

1 Yes 2 No

1

Step 1 – Identification and other information (continued)

Elections Canada	Elections	Canada
Elections Canada		

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

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

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 <u>canada.ca/taxes-indigenous-peoples</u>.

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 2021 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 2022 tax year.

Foreign property

Did you own or hold specified foreign property where the total cost amount of all such property,	
at any time in 2021, 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.

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

Step 2 – Total income

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

Employment income (box 14 of all T4 slips)			10100		1
Tax-exempt income for emergency services volunteers (see line 10100 of the guide)					
	10105		-		
Commissions included on line 10100 (box 42 of all T4 slips)	10120		-		
Wage-loss replacement contributions (see line 10100 of the guide)	10130			T I	
Other employment income (see line 10400 of the guide)			10400	-	2
Old age security (OAS) pension (box 18 of the T4A(OAS) slip)			11300	-	3
CPP or QPP benefits (box 20 of the T4A(P) slip)			11400	+	4
Disability benefits included on line 11400 (box 16 of the T4A(P) slip)	11410		_		
Other pensions and superannuation (see line 11500 of the guide and	line 31400 c	of the return)	11500	+	5
Elected split-pension amount (complete Form T1032)			11600	+	6
Universal child care benefit (UCCB) (see the RC62 slip)			11700	+	7
UCCB amount designated to a dependant	11701				
Employment insurance and other benefits (box 14 of the T4E slip)			11900	+	8
Employment insurance maternity and parental benefits, and provincia	al				
parental insurance plan benefits	11905		_		
Taxable amount of dividends from taxable Canadian corporations (us	e Federal W	orksheet):		1	
Amount of dividends (eligible and other than eligible)			12000	+	9
Amount of dividends (other than eligible)	12010				
Interest and other investment income (use Federal Worksheet)			12100	-	10
Net partnership income (limited or non-active partners only)			12200	+	11
Registered disability savings plan income (box 131 of the T4A slip)			12500	+	12
Rental income (see Guide T4036) Gross 12599		Net	12600	+	13
Taxable capital gains (complete Schedule 3)			12700	+	14
Support payments received (see Guide P102) Total 12799		Taxable amount	12800	+	15
Registered retirement savings plan (RRSP) income (from all T4RSP s	slips)		12900	+	16
Other income (specify)			13000	+	17
Taxable scholarships, fellowships, bursaries, and artists' project grant	ts		13010	+	18
Add lines 1 to 18.			_	=	19
Self-employment income (see Guide T4002):					
Business income Gross 13499	Net 13500		20		
Professional income Gross 13699	Net 13700	+	21		
Commission income Gross 13899	Net 13900	+	22		
Farming income Gross 14099	Net 14100	+	23		
Fishing income Gross 14299	Net 14300	+	24		
Add lines 20 to 24. Net self-employment in	come	=		+	25
Line 19 plus line 25			_	=	26
Workers' compensation benefits (box 10 of the T5007 slip)	14400		27		
Social assistance payments	14500	+	28		
Net federal supplements paid (box 21 of the T4A(OAS) slip)	14600	+	29		
Add lines 27 to 29 (see line 25000 in Step 4).	14700		•	+	30
Line 26 plus line 30		Total income	15000	=	31
				1 . I	-

Step 3 – Net income

Enter the amount from line 31 of the previous page.		32
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips) 20600		
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	20700 33	3
RRSP deduction (see Schedule 7 and attach receipts)	20800 + 34	
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts) 20810		
Deduction for elected split-pension amount (complete Form T1032)	21000 + 35	5
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	21200 + 36	j
Universal child care benefit repayment (box 12 of all RC62 slips)	21300 + 37	,
Child care expenses (complete Form T778)	21400 + 38	3
Disability supports deduction (complete Form T929)	21500 + 39)
Business investment loss (see Guide T4037)		
Gross 21699 Allowable deduction		
Moving expenses (complete Form T1-M)	21900 + 41	
Support payments made (see Guide P102)		
Total21999Allowable deductionCarrying charges, interest expenses, and other expenses	22000 + 42	<u>'</u>
(use Federal Worksheet)	22100 + 43	3
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	22200 + •44	Ļ
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies) (maximum \$290.50)	•45	5
Exploration and development expenses (complete Form T1229)	22400 + 46	
Other employment expenses (see Guide T4044)	22900 + 47	
Clergy residence deduction (complete Form T1223)	23100 + 48	
Other deductions (specify):	23200 + 49	
Federal COVID-19 benefits repayment (box 201 of all federal T4A slips)	23210 + 50	
Add lines 33 to 50.	23300 =	- 51
Line 32 minus line 51 (if negative, enter "0") Net inc	ome before adjustments 234	
Social benefits repayment (including old age security benefits repayment benefits repayment, and Canada recovery benefit repayment):	, employment insurance	

See the repayment chart on the back of your T4E slip if you entered an amount on line 11900 and the amount on line 23400 is more than \$70,375.

Use your Federal Worksheet if you entered an amount on line 11300 or line 14600 and the amount on line 23400 is more than \$79,845, or if you have an amount in box 202 of your T4A slip and the amount on line 23400 is more than \$38,000.

Otherwise, enter "0" on line 23500.

Line 52 minus line 53 (if negative, enter "0")			
(If this amount is negative, you may have a non-capital loss. See Form T1A.) Net incom	ne 23600] =	54

•53

23500 -

Step 4 – Taxable income

Enter the amount from line 54 of the previous page.		55
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400 56	
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900 + 57	
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000 + 58	
Limited partnership losses of other years	25100 + 59	
Non-capital losses of other years	25200 + 60	
Net capital losses of other years	25300 + 61	
Capital gains deduction (complete Form T657)	25400 + 62	
Northern residents deductions (complete Form T2222)	25500 + 63	
Additional deductions (specify):	25600 + 64	
Add lines 56 to 64.	25700 =	65
Line 55 minus line 65 (if negative, enter "0")	Taxable income 2600	0 = 66

Step 5 – Federal tax

Part A – Federal tax on taxable income

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

	Line 26000 is \$49,020 or less	Line 26000 is more than \$49,020 but not more than \$98,040	Line 26000 is more than \$98,040 but not more than \$151,978	Line 26000 is more than \$151,978 but not more than \$216,511	Line 26000 is more than \$216,511	
Amount from line 26000						67
Line 67 minus line 68	-	-	_	-	_	68
(cannot be negative)	=	=	=	=	=	69
Line 69 multiplied by the	×	×	×	×	×	70
percentage from line 70	=	=	=	=	=	71
Line 71 plus line 72	+	+	+	+	+	72
Federal tax on taxable income	=	=	=	=	=	73

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

Part B – Federal non-refundable tax credits

Basic personal amount: If the amount on line 23600 is \$151,978 or less , enter \$13,808. If the amount on line 23600 is \$216,511 or more , enter \$12,421. Otherwise, use the Federal Worksheet to calculate the amount to enter. (maximum \$13,808)	30000		74
Age amount (if you were born in 1956 or earlier) (use Federal Worksheet)(maximum \$7,713)	30100	+	75
Spouse or common-law partner amount (complete Schedule 5)	30300	+	76
Amount for an eligible dependant (complete Schedule 5)	30400	+	77
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)	30425]+	78
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450	+	79
Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)Number of children you are claiming this amount for30499x\$2,295=	30500]+	80
Add lines 74 to 80.	_	=	81

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

Enter the amount from line 81 of the previous page.					82
Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whi	cheve	r applies):	-		-
through employment income	30800		• 83		
on self-employment income and other earnings	31000	+	• 84		
Employment insurance premiums:					
through employment		1.			
(boxes 18 and 55 of all T4 slips) (maximum \$889.54)	31200	+	• 85		
on self-employment and other eligible earnings (complete Schedule 13)	31217]+	• 86		
Volunteer firefighters' amount	31220	+	87		
Search and rescue volunteers' amount	31240	+	88		
Canada employment amount: Enter whichever is less : \$1,257 or line 1 plus line 2.	01000	1.	-		
· · · · · ·	31260		89		
Home buyers' amount (maximum \$5,000)	-		90		
Home accessibility expenses (use Federal Worksheet) (maximum \$10,000)			91		
Adoption expenses	31300	+	92		
Digital news subscription expenses (see line 31350 of the guide) (maximum \$500)	01050	1.			
(see line 31350 of the guide) (maximum \$500) Add lines 83 to 93.	31350	+	93		
Pension income amount (use Federal Worksheet)	-	= (movimum \$2,000)		+	94
Add lines 82, 94, and 95.		(maximum \$2,000)	31400		95
			-		96
Disability amount for self (if you were under 18 years of age, use Federal Worksheet; if not , claim \$	8,662)	ı.	31600	+	97
Disability amount transferred from a dependant (use Federal Worksheet)			31800	+	98
Add lines 96 to 98.				=	99
Interest paid on your student loans (see Guide P105)			31900	+	100
Your tuition, education, and textbook amounts (complete Schedule 11)			32300	+	101
Tuition amount transferred from a child or grandchild			32400	+	102
Amounts transferred from your spouse or common-law partner (complete \$	Sched	ule 2)	32600	+	103
Add lines 99 to 103.				=	104
Medical expenses for self, spouse or common-law partner,			_		
and your dependent children born in 2004 or later	33099		105		
Amount from line 23600× 3% =	106				
Enter whichever is less: \$2,421 or the amount from line 106.	_	-	107		
Line 105 minus line 107 (if negative, enter "0")	-	=	108		
Allowable amount of medical expenses for other dependants					
(use Federal Worksheet)	33199	+	109		
Line 108 plus line 109	33200	=		+	110
Line 104 plus line 110			33500	=	111
Federal non-refundable tax credit rate			_	×	112
Line 111 multiplied by the percentage from line 112			33800	=	113
Donations and gifts (complete Schedule 9)			34900	+	114
Line 113 plus line 114 Total federal non	-refun	dable tax credits	35000	=	115

Part C – Net federal tax		Prote	cted B who	en completed
Enter the amount from line 73.				110
Federal tax on split income (complete Form T1206)		4042	4 +	•11
Line 116 plus line 117		4040		118
Amount from line 35000		119		
Federal dividend tax credit (use Federal Worksheet)	40425 +	•120		
Minimum tax carryover (complete Form T691)	40427 +	•121		
Add lines 119 to 121.	=		-	122
Line 118 minus line 122 (if negative, enter "0")	Basic	federal tax 4290	0 =	123
Federal surtax on income earned outside Canada (complete Form T220			+	124
Line 123 plus line 124	,		=	125
Federal foreign tax credit (complete Form T2209)		4050	0 – 0	126
Line 125 minus line 126			=	127
Recapture of investment tax credit (complete Form T2038(IND))			+	128
Line 127 plus line 128			=	129
Federal logging tax credit (see guide)			-	130
Line 129 minus line 130 (if negative, enter "0")		ederal tax 4060	0 =	•131
Federal political contribution tax credit (use Federal Worksheet)Total federal political contributions(maximum \$6(attach receipts)40900(maximum \$6	50) 41000	•132	2	
Investment tax credit (complete Form T2038(IND))	41200 +	•133	5	
Labour-sponsored funds tax credit (see line 41400 of the guide) Net cost of shares of a provincially				
registered fund 41300 Allowable cre	edit 41400 +	•134	ļ	
Add lines 132 to 134.	41600 =		-	13
Line 131 minus line 135 (if negative, enter "0")		4170	0 =	136
Canada workers benefit advance payments received (box 10 of the RC	210 slip)	4150	0 +	•137
Special taxes (see line 41800 of the guide)		4180		•138
Add lines 136 to 138.	Net	federal tax 4200	0 =	139

Step 6 – Refund or balance owing

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

Enter the amount from line 145 of the provinue page						
Enter the amount from line 145 of the previous page.				_		146
Total income tax deducted (amounts from all Canadian slips)	43	3700		•147		-
Refundable Quebec abatement (see line 44000 of the guide)	44	4000	+	•148		
CPP or QPP overpayment (see line 30800 of the guide)		4800	+	•149		
Employment insurance overpayment (see line 45000 of the guide)		5000	+	•150		
Refundable medical expense supplement (use Federal Worksheet)			+	•151		
Canada workers benefit (CWB) (complete Schedule 6)			+	•152		
Canada training credit (CTC) (complete Schedule 11)	4	5350	+	•153		
Refund of investment tax credit (complete Form T2038(IND))			+	•154		
			+	•155		
Employee and partner GST/HST rebate (complete Form GST370)	4	5700	+	•156		
Eligible educator school supply tax credit Supplies expenses (maximum \$1,000) 46800	× 25% = 4	6900	+	•157		
Canadian journalism labour tax credit (box 236 of all T5013 slips	s) 47	7555	+	•158		
Other refundable credits (specify):	47	7556	+	 •158a	1	
Tax paid by instalments	47	7600	+	•159		
Provincial or territorial credits (complete Form 479, if it applie	es) 47	7900	+	•160		
Add lines 147 to 160. To	tal credits 48	8200	=	•	-	161
If the amount is positive, enter it on line 48500 below. Generally, the CRA does not charge			or balance owin	<u> </u>] 162
Refund 48400 • • For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit.	Your ba	Ba l alanc	lance owing 485	00 b later to ma	• than April 30, 202 ake your payment nents.	
For more information and ways to enrol for direct deposit, go to canada.ca/cra-direct-deposit. Ontario Ontario Ontario opportunities fund You can help reduce Ontario's debt by completing this area to donate some or all of your 2021 refund to the Ontario	Your ba For m Amount from Your donatio Ontario oppo	Balance alance nore i n line on to ortuni	lance owing 485 e owing is due no information on ho go to <u>canada.c</u> 48400 above the	00 b later to ma	ake your payment nents.	

programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or 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 Info Source at canada.ca/cra-info-source.

Do not use	48700 48800	 •	48600	•
this area.				