

# Executive summary

for 2023 taxation year

	Taxpayer	
First name	<b>Maria de Lourdes</b>	
Last name	<b>Berrizbeitia de Hoyos</b>	
Client number	3107	
Social insurance number	324-891-845	
Date of birth	11-05-1940	
Province of residence	Quebec	
Marital status on December 31, 2023	Widowed	
Street	808-201 Chemin du Golf	
City	Verdun	
Province	Quebec	
Postal code	H3E 1Z4	

## Federal return

	Taxpayer		
Total income	<b>15000</b>	380	
Net income	<b>23600</b>	380	
Taxable income	<b>26000</b>	380	
Marginal tax rate		0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
Total tax payable after abatement	<b>43500 - 44000</b>		
<b>Balance due (refund) - federal</b>	<b>48400 or 48500</b>		
Canada child benefit			
GST/HST credit		340	
Alternative minimum tax			
Total AMT credit to carry over			
Total RRSP deduction limit - 2024			
Unused RRSP contributions			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2024			

## Quebec return

	Taxpayer		
Total income	<b>199</b>	380	
Amount for net family income		380	
Net income	<b>275</b>	380	
Taxable income	<b>299</b>	380	
Marginal tax rate		0%	
Average tax rate (total income taxes paid ÷ total income)		0.0%	
Tax and contributions payable	<b>450</b>		
<b>Balance due (refund) - Quebec</b>	<b>478 or 479</b>	<b>(2,000)</b>	
Payment of the Family allowance			
Solidarity tax credit		346	
Alternative minimum tax			
Total AMT credit to carry over			
Cumulative net investment loss (CNIL)			
Total instalments payable in 2024			
Combined federal and Quebec marginal tax rate		0%	
Combined federal and Quebec Average tax rate		0.0%	
<b>Combined balance due (refund) - federal and Quebec</b>		<b>(2,000)</b>	

# T1 comparative summary - 2023

Name **Maria de Lourdes Berrizbeitia de Hoyos**  
 SIN **324-891-845** Date of birth **11-05-1940**

	2023	2022	2021	2020	2019		2023	2022	2021	2020	2019
Employment income	10100					Caregiver, other dep.	30450				
Other empl. income	10400					Child amount	30500				
OAS pension	11300					CPP/QPP empl.	30800				
CPP/QPP benefits	11400					CPP/QPP self-empl.	31000				
Other pensions	11500					EI premiums	31200				
Split-pension amt	11600					EI prem. self-empl.	31217				
Universal child care	11700					PPIP premiums paid	31205				
Design. UCCB Amt	11701					PPIP employment	31210				
EI benefits	11900					PPIP self-empl.	31215				
Dividends	12000					Volunteer firefighters'	31220				
Dividends not elig.	12010					Search and rescue'	31240				
Interest	12100	380				Employment amt	31260				
Partnership	12200					Home buyers' amount	31270				
Registered DSPI	12500					Home acc. expenses	31285				
Rental	12600					Adoption expenses	31300				
Capital gains	12700					Digital news subsc.	31350				
Support received	12800					Pension inc. amount	31400				
RRSP	12900					Disability amount	31600				
FHSA	12905					Disability transfer	31800				
FHSA - other	12906					Student loan int.	31900				
Other income	13000					Tuition, education	32300				
Scholarship/grants	13010					Tuition transfer	32400				
Business	13500					Spousal transfer	32600				
Professional	13700					Medical expenses	33099				
Commission	13900					Medical other dep.	33199				
Farming	14100					Medical deduction	33200				
Fishing	14300					<b>Total</b>	<b>33500</b>	23,396	22,296		
Workers' compens.	14400					<b>Total @ 15%</b>	<b>33800</b>	3,509	3,344		
Social assistance	14500					Donations and gifts	34900				
Supplement	14600					<b>Non refundable cr.</b>	<b>35000</b>	3,509	3,344		
<b>Total income</b>	<b>15000</b>	380				Dividend tax credit	40425				
Pension adjustment	20600					Min. tax carryover	40427				
RPP deduction	20700					Foreign tax credit	40500	0			
RRSP deduction	20800					<b>Federal tax</b>	<b>40600</b>	0			
FHSA deduction	20805					Political	41000				
Split-pension deduct.	21000					ITC	41200				
Dues	21200					Labour-sponsored	41400				
UCCB repay.	21300					<b>Lines (40600 - 41600)</b>	<b>41700</b>				
Child care	21400					CWB adv. payments	41500				
Attendant care	21500					<b>Net federal tax</b>	<b>42000</b>	0			
ABIL	21700					CPP contribution	42100				
Moving	21900					EI prem. self-empl.	42120				
Support payments	22000					Repayment	42200				
Carrying charges	22100					Provincial tax	42800				
CPP/QPP self-empl.	22200					First Nations	43200				
CPP/QPP enh. cont.	22215					<b>Total payable</b>	<b>43500</b>	0			
PPIP self-empl.	22300					Deducted at source	43700				
Exploration exp.	22400					Transfer 45%	43800				
Empl. expenses	22900					<b>Lines (43700 - 43800)</b>	<b>43850</b>				
Clergy deduction	23100					Quebec abatement	44000				
Other deductions	23200					First Nations abat.	44100				
COVID-19 repayment	23210					CPP overpayment	44800				
Clawback	23500					EI overpayment	45000				
<b>Net income</b>	<b>23600</b>	380				Climate action inc.	45110				
Canadian Forces	24400					Refundable medical	45200				
Security options ded.	24900					Can. workers benefit	45300				
Other payments	25000					Canada training credit	45350				
Limited part. loss	25100					Multigenerational home	45355				
Non capital loss	25200					Refund of ITC	45400				
Net capital loss	25300					Part XII.2 credit	45600				
Cap. gains exempt.	25400					GST/HST rebate	45700				
Northern deduction	25500					School supply	46900				
Additional deduct.	25600					Can. journalism credit	47555				
<b>Taxable income</b>	<b>26000</b>	380				Return of fuel charge	47556				
Basic amount	30000	15,000	14,398			Air quality improvement	47557				
Age amount	30100	8,396	7,898			Instalments paid	47600				
Spousal amount	30300					Provincial credits	47900				
Eligible dependant	30400					<b>Total credits</b>	<b>48200</b>	0			
Can. caregiver amt	30425					<b>Refund</b>	<b>48400</b>				
						<b>Balance owing</b>	<b>48500</b>				

Data for previous years will only be shown if requested and existing in the database.



# TP1 comparative summary - 2023

Name **Maria de Lourdes Berrizbeitia de Hoyos**

SIN 324-891-845

Date of birth 11-05-1940

	2023	2022	2021	2020	2019		2023	2022	2021	2020	2019
Employment income	101					<b>Total @ 14%</b>	377.1	2,912	2,931		
Correction	105					Medical - outside	378				
Other empl. income	107					Medical	381				
PI benefits	110					Student loan	385				
El benefits	111					<b>Total</b>	388				
OAS pension	114					<b>Total @ 20%</b>	389				
QPP/PPP benefits	119					Tax cr. firefighter	390				
Annuities	122					Tax cr. career extension	391				
Annuities transf.	123					Tax cr. recent graduates	392				
Dividends	128					Donations, gifts	393				
Eligible dividends	166					Tax cr. for donations	395				
Ordinary dividends	167					Tax cr. home buyers	396				
Interest	130	380				Tax cr. for union fees	397				
Rental	136					Tax cr. tuition	398				
Capital gains	139					Tax cr. tuition trans.	398.1				
Support payments	142					<b>Non refund. credits</b>	399	2,912	2,931		
Income security	147					Income tax	401	53			
Supplement	148					Non refun. credits	406	2,912	2,931		
Ret. of essential workers	151					<b>Lines (401 - 406)</b>	413	-2,858	-2,931		
Other income	154					Political	414				
Net business	164					Dividend tax credit	415				
<b>Total income</b>	199	380				Capital régional	422				
Ded. for workers	201					FSTQ credit	424				
RPP deduction	205					<b>Credit transferable</b>	430	-2,858	-2,931		
Empl. expenses	207					Credit transferred	431				
RRSP deduction	214					AMT carry.-o. (Sch. E)	13				
FHSA deduction	215					<b>Lines (430 - 431)</b>	432	0			
Support payments made	225					Registration QER	438				
Moving	228					QPIP contribution	439				
Investment expense	231					Advance payments	441				
ABIL	234					Special taxes	443				
Northern resident	236					QPP contributions	445				
Resource deduction	241					Health serv. fund	446				
Retirement inc. transf.	245					Drug insurance plan	447				
Ded. for a repayment	246					<b>Total tax payable</b>	450	0			
QPP/PPP/QPIP ded.	248					Deducted at source	451				
Other deductions	250					Deducted trans. to sp.	451.1				
Invest. carry-over	252					Deducted trans. by sp.	451.3				
<b>Total deductions</b>	254					QPP/PPP overcontr.	452				
Adj. inves. expense	260					Instalments paid	453				
<b>Net income</b>	275	380				Transfer of tax	454				
Recovery	276					Child care credit	455				
Universal child care	278					Work premium	456				
Strategic invest.	287					QPIP overpayment	457				
Non capital loss	289					Home-Support	458				
Net capital loss	290					QST rebate	459				
Capital gains	292					Tax shield	460				
Ded. for an Indian	293					Other credits	462				
Soc. prog. benefits	295					Senior assistance tax cr.	463	2,000	2,000		
Misc. deductions	297					<b>Total credits</b>	465	2,000	2,000		
Total deductions	298					Fin. compensation	466				
<b>Taxable income</b>	299	380				<b>Refund</b>	478	2,000	2,000		
Basic amount	350	17,183	16,143			Refund to spouse	476				
Adj. for indemn.	358					Refund by spouse	477				
Age/alone/pension	361	3,614	3,395			<b>Balance due</b>	479				
Children, other	367										
Disability	376										
<b>Total</b>	377	20,797	19,538								

Data for previous years will only be shown if requested and existing in the database.

# Tax return Summary

for 2023 taxation year

Taxpayer

First name	Maria de Lourdes
Last name	Berrizbeitia de Hoyos
Client number	3107
Social insurance number	324-891-845
Date of birth	11-05-1940
Province of residence	Quebec
Marital status on December 31, 2023	Widowed
Street	808-201 Chemin du Golf
City	Verdun
Province	Quebec
Postal code	H3E 1Z4

## Federal return

### Total income

Taxpayer

Interest and other investment income	12100	+	380	48
Add lines 10100, 10400 to 14300, and 14700.	<b>This is your total income.</b>		<b>15000</b>	= <b>380</b>   <b>48</b>

### Net income

Line 15000 minus line 23300 (if negative, enter "0")	<b>This is your net income before adjustments.</b>		23400	=	380	48
Line 23400 minus line 23500 (if negative, enter "0")	<b>This is your net income.</b>		<b>23600</b>	=	<b>380</b>	<b>48</b>

### Taxable income

Line 23600 minus line 25700 (if negative, enter "0")	<b>This is your taxable income.</b>		<b>26000</b>	=	<b>380</b>	<b>48</b>
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### Federal non-refundable tax credits

Basic personal amount	30000		15,000	00		
Age amount (if you were born in 1958 or earlier)	30100	+	8,396	00		
	Add lines 30000 to 33200.		33500	=	23,396	00
	<b>Multiply the amount on line 33500 by 15%.</b>		<b>33800</b>	=	<b>3,509</b>	<b>40</b>
Total federal non-refundable tax credits:	add lines 33800 and 34900.		<b>35000</b>	=	<b>3,509</b>	<b>40</b>

### Net federal tax

Tax on taxable income	(C)	57	07			
	Add lines (C) and 40424.		40400	=	57	07
Enter the amount from line 35000.	35000		3,509	40		
	Add lines 35000 to 40427.			=	<b>3,509</b>	<b>40</b>

### Refund or Balance owing

<b>Net federal tax:</b>	add lines 41700, 41500 and 41800.		42000	=	0	00
	<b>This is your total payable.</b>		<b>43500</b>	=	<b>0</b>	<b>00</b>
	<b>Refund</b>	<b>48400</b>		=	<b>0</b>	<b>00</b>
	<b>Balance owing</b>	<b>48500</b>		=	<b>0</b>	<b>00</b>

### Additional information

Marginal tax rate	0%	
Average tax rate (total income taxes paid ÷ total income)	0.0%	
GST/HST credit	340	00

## Quebec return

### Total income

Taxpayer

Interest and other investment income	130	+	380	48
Add lines 101 through 154 plus line 164.	<b>Total income</b>		<b>199</b>	= <b>380</b>   <b>48</b>

### Net income

Subtract line 254 from line 199.	256	=	380	48
Add lines 256 and 260. If the result is negative, enter 0.	<b>Net income</b>		<b>275</b>	= <b>380</b>   <b>48</b>

### Taxable income

Add lines 275 through 278.	279	=	380	48
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## Tax return Summary for 2023 taxation year

Taxpayer

Subtract line 298 from line 279. If the result is negative, enter 0. **Taxable income 299** = 

380	48
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### Non-refundable tax credits

Basic personal amount	350		17,183	00
		Subtract line 358 from line 350.	17,183	00
Age, person living alone and amount for retirement income	361	+	3,614	00
Add lines 359 through 376.	377	=	20,797	00
Multiply line 377 by 14%.	377.1	=	2,911	58
Add the amounts on lines 377.1, 389 to 392 and 395 to 398.1.	<b>Non-refundable tax credits 399</b>	=	2,911	58
Income tax on taxable income	401		53	27
Non-refundable tax credits (line 399)	406	-	2,911	58
Subtract line 406 from line 401.				
If you must complete Part A of Schedule E, enter instead	413	=	(2,858)	31
Subtract line 425 from line 413.	430	=	(2,858)	31
Add lines 432 through 447.	<b>Income tax and contributions 450</b>	=	0	00

### Refund or balance due

Senior assistance tax credit	463	+	2,000	00
Add lines 451.2 through 463.	<b>Income tax paid and other credits 465</b>	-	2,000	00
Add line 465 and 466.	468	=	2,000	00
Subtract line 450 from line 468.	<b>470</b>	=	(2,000)	00

### Refund

Amount from line 470, if it is negative	474		2,000	00
Subtract line 476 from line 474.	<b>Refund 478</b>	=	2,000	00
Subtract line 477 from line 475.	<b>Balance due 479</b>	=	0	00

### Additional information

Marginal tax rate	0%
Average tax rate (total income taxes paid ÷ total income)	0.0%
Solidarity tax credit	346

### Federal and Quebec

Combined federal and Quebec marginal tax rate	0%
Combined federal and Quebec average tax rate (total income taxes paid ÷ total income)	0.0%
<b>Combined balance due (refund) - federal and Quebec</b>	<b>(2,000)00</b>

# T1 and TP1 Returns Summary

for 2023 taxation year

	Taxpayer	Spouse
First name	Maria de Lourdes	
Last name	Berrizbeitia de Hoyos	
Client number	3107	
Social insurance number	324-891-845	
Date of birth	11-05-1940	
Province of residence	Quebec	
Marital status on December 31, 2023	Widowed	
Street	808-201 Chemin du Golf	
City	Verdun	
Province	Quebec	
Postal code	H3E 1Z4	

Federal	Tax returns	Quebec
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## Total income

Interest and other investment income	12100	380 48
Add lines 10100, 10400 to 14300, and 14700.		
<b>This is your total income.</b>	<b>15000</b>	<b>380 48</b>

## Net income

Line 15000 minus line 23300 (if negative, enter "0")		
This is your net income before adjustments.	23400	380 48
Line 23400 minus line 23500 (if negative, enter "0")		
<b>This is your net income.</b>	<b>23600</b>	<b>380 48</b>

## Taxable income

Line 23600 minus line 25700 (if negative, enter "0")		
<b>This is your taxable income.</b>	<b>26000</b>	<b>380 48</b>

## Non-refundable Tax credits

Basic personal amount	30000	15,000 00
Age amount	30100	8,396 00
Add lines 30000 to 33200.	33500	23,396 00
<b>Multiply the amount on line 33500 by 15%.</b>	<b>33800</b>	<b>3,509 40</b>
Add lines 33800 and 34900.		
<b>Non-refundable tax credits</b>	<b>35000</b>	<b>3,509 40</b>

## Net federal tax

Tax on taxable income	(C)	57 07
Add lines (C) and 40424.	40400	57 07
Non-refundable tax credit	35000	3,509 40
Add lines 35000 to 40427.		3,509 40
Line 40600 minus line 41600 (if negative, enter "0")	41700	

## Refund or Balance owing

<b>Net federal tax:</b>		
Add lines 41700, 41500 and 41800.	42000	0 00
<b>This is your total payable.</b>	<b>43500</b>	<b>0 00</b>
<b>These are your total credits.</b>	<b>48200</b>	
Line 43500 minus line 48200		

## Total income

Interest and other investment income	130	380 48
Add lines 101 through 154 plus line 164.		
<b>Total income</b>	<b>199</b>	<b>380 48</b>

## Net income

Subtract line 254 from line 199.	256	380 48
Add lines 256 and 260. If the result is negative, enter 0.		
<b>Net income</b>	<b>275</b>	<b>380 48</b>

## Taxable income

Add lines 275 through 278.	279	380 48
Subtract line 298 from line 279.		
<b>Taxable income</b>	<b>299</b>	<b>380 48</b>

## Non-refundable Tax credits

Basic personal amount	350	17,183 00
Subtract line 358 from line 350.	359	17,183 00
Age, living alone and amount for retirement income	361	3,614 00
Add lines 359 through 376.	377	20,797 00
Multiply line 377 by 14%.	377.1	2,911 58
Add amounts on lines 377.1, 389 to 392, 395 to 398.1.		
<b>Non-refundable tax credits</b>	<b>399</b>	<b>2,911 58</b>

## Income tax and contributions

Tax on taxable income	401	53 27
Non-refundable tax credits (line 399)	406	2,911 58
Subtract line 406 from line 401.	413	(2,858 31)
Subtract line 425 from line 413.	430	(2,858 31)

## Income tax and contributions

<b>Income tax and contributions</b>	<b>450</b>	<b>0 00</b>
Senior assistance tax credit	463	2,000 00
Add lines 451.2 through 463.	465	2,000 00
Add line 465 and 466.	468	2,000 00
Subtract line 450 from line 468.	<b>470</b>	<b>(2,000 00)</b>
Amount from line 470, if it is negative	474	2,000 00

# T1 and TP1 Returns Summary for 2023 taxation year

Federal

Quebec

**Refund 48400**

**Refund 478**

**Balance owing 48500**

**Balance due 479**

## Additional information

## Additional information

Marginal tax rate

Marginal tax rate

Average tax rate (total income taxes paid ÷ total income)

Average tax rate (total income taxes paid ÷ total income)

GST/HST credit

Solidarity tax credit

Combined federal and Quebec marginal tax rate

Combined federal and Quebec average tax rate (total income taxes paid ÷ total income)

**Combined balance due (refund) - federal and Quebec**





## Step 1 – Identification and other information (continued)



### Elections Canada

For more information, go to [canada.ca/cra-elections-canada](https://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](https://canada.ca/taxes-indigenous-peoples).

1

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

### 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**?

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.



### Step 3 – Net income

Enter the amount from line 33 of the previous page.

**38048** 34

Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	<b>20600</b>		
Registered pension plan (RPP) deduction (box 20 of all T4 slips and box 032 of all T4A slips)	<b>20700</b>		35
RRSP deduction (see Schedule 7 and <b>attach</b> receipts)	<b>20800</b>	+	36
FHSA deduction (see Schedule 15 and <b>attach</b> receipts)	<b>20805</b>	+	37
Pooled registered pension plan (PRPP) <b>employer</b> contributions (amount from your PRPP contribution receipts)	<b>20810</b>		
Deduction for elected split-pension amount (complete Form T1032)	<b>21000</b>	+	38
Annual union, professional or like dues (receipts and box 44 of all T4 slips)	<b>21200</b>	+	39
Universal child care benefit (UCCB) repayment (box 12 of all RC62 slips)	<b>21300</b>	+	40
Child care expenses (complete Form T778)	<b>21400</b>	+	41
Disability supports deduction (complete Form T929)	<b>21500</b>	+	42
Business investment loss (see Guide T4037)			
Gross	<b>21699</b>		
Allowable deduction	<b>21700</b>	+	43
Moving expenses (complete Form T1-M)	<b>21900</b>	+	44
Support payments made (see Guide P102)			
Total	<b>21999</b>		
Allowable deduction	<b>22000</b>	+	45
Carrying charges, interest expenses and other expenses (use Federal Worksheet)	<b>22100</b>	+	46
Deduction for CPP or QPP contributions on self-employment income and other earnings (complete Schedule 8 or Form RC381, whichever applies)	<b>22200</b>	+	•47
Deduction for CPP or QPP enhanced contributions on employment income (complete Schedule 8 or Form RC381, whichever applies)	<b>22215</b>	+	•48
(maximum \$631.00)			
Deduction for PPIP premiums on self-employment income (complete Schedule 10)	<b>22300</b>	+	•49
(maximum \$349.44)			
Exploration and development expenses (complete Form T1229)	<b>22400</b>	+	50
Other employment expenses (see Guide T4044)	<b>22900</b>	+	51
Clergy residence deduction (complete Form T1223)	<b>23100</b>	+	52
Other deductions (specify):	<b>23200</b>	+	53
Add lines 35 to 53.	<b>23300</b>	=	▶
Line 34 minus line 54 (if negative, enter "0")			54
<b>Net income before adjustments</b>	<b>23400</b>	=	<b>38048</b> 55

#### 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** - **0** = **0** •56

Line 55 minus line 56 (if negative, enter "0")  
(If this amount is negative, you may have a non-capital loss. See Form T1A.)

**Net income** **23600** = **38048** 57

**Protected B** when completed

### Step 4 – Taxable income

Enter the amount from line 57 of the previous page.

			<b>38048</b>	58
Canadian Armed Forces personnel and police deduction (box 43 of all T4 slips)	24400			59
Security options deductions (boxes 39 and 41 of T4 slips or see Form T1212)	24900	+		60
Other payments deduction (enter the amount from line 14700 if you did not enter an amount on line 14600; otherwise, use Federal Worksheet)	25000	+		61
Limited partnership losses of other years	25100	+		62
Non-capital losses of other years	25200	+		63
Net capital losses of other years	25300	+		64
Capital gains deduction (complete Form T657)	25400	+		65
Northern residents deductions (complete Form T2222)	25500	+		66
Additional deductions (specify):	25600	+		67
Add lines 59 to 67.	25700	=		68
Line 58 minus line 68 (if negative, enter "0")			<b>26000</b>	69
			<b>38048</b>	

### 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 \$53,359 or less	Line 26000 is more than \$53,359 but not more than \$106,717	Line 26000 is more than \$106,717 but not more than \$165,430	Line 26000 is more than \$165,430 but not more than \$235,675	Line 26000 is more than \$235,675	
Amount from line 26000	38048					70
Line 70 minus line 71 (cannot be negative)	- 000	- 53,35900	- 106,71700	- 165,43000	- 235,67500	71
	= 38048					72
Line 72 multiplied by the percentage from line 73	x 15%	x 20.5%	x 26%	x 29%	x 33%	73
	= 5707					74
Line 74 plus line 75	+ 000	+ 8,00385	+ 18,94224	+ 34,20762	+ 54,57867	75
<b>Federal tax on taxable income</b>	= 5707					76

Enter the amount from line 76 on line 122 and continue at line 77.

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

Basic personal amount:

If the amount on line 23600 is **\$165,430 or less**, enter \$15,000.

If the amount on line 23600 is **\$235,675 or more**, enter \$13,520.

Otherwise, use the Federal Worksheet to calculate the amount to enter. (maximum \$15,000) **30000** 15,00000 77

Age amount (if you were born in 1958 or earlier) (use Federal Worksheet) (maximum \$8,396) **30100** + 8,39600 78

Spouse or common-law partner amount (complete Schedule 5) **30300** + 79

Amount for an eligible dependant (complete Schedule 5) **30400** + 80

Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5) **30425** + 81

Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5) **30450** + 82

Canada caregiver amount for infirm children under 18 years of age (see Schedule 5)  
Number of children you are claiming this amount for **30499** x \$2,499 = **30500** + 83

Add lines 77 to 83. = **23,39600** 84

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

Enter the amount from line 84 of the previous page.

**23,396** | **00** 85

Base CPP or QPP contributions (complete Schedule 8 or Form RC381, whichever applies):

through employment income	(maximum \$3,407.40)	30800			.86
on self-employment income and other earnings		31000	+		.87

Employment insurance premiums:

through employment	(maximum \$781.05)	31200	+		.88
on self-employment and other eligible earnings (complete Schedule 13)		31217	+		.89

Provincial parental insurance plan (PPIP) premiums paid (box 55 of all T4 slips)

	(maximum \$449.54)	31205	+		.90
--	--------------------	-------	---	--	-----

PPIP premiums payable (complete Schedule 10):

on employment income	(maximum \$449.54)	31210	+		.91
on self-employment income	(maximum \$449.54)	31215	+		.92

Volunteer firefighters' amount (VFA)

		31220	+		93
--	--	-------	---	--	----

Search and rescue volunteers' amount (SRVA)

		31240	+		94
--	--	-------	---	--	----

Canada employment amount:

Enter <b>whichever is less</b> : \$1,368 or line 1 plus line 2.		31260	+		95
---	--	-------	---	--	----

Home buyers' amount

	(maximum \$10,000)	31270	+		96
--	--------------------	-------	---	--	----

Home accessibility expenses (use Federal Worksheet)

	(maximum \$20,000)	31285	+		97
--	--------------------	-------	---	--	----

Adoption expenses

		31300	+		98
--	--	-------	---	--	----

Digital news subscription expenses

	(maximum \$500)	31350	+		99
--	-----------------	-------	---	--	----

Add lines 86 to 99.

	=		▶	+		100
--	---	--	---	---	--	-----

Pension income amount (use Federal Worksheet)

	(maximum \$2,000)	31400	+		101
--	-------------------	-------	---	--	-----

Add lines 85, 100 and 101.

	=				<b>23,396</b>   <b>00</b>	102
--	---	--	--	--	---------------------------	-----

Disability amount for self

(if you were under 18 years of age, use Federal Worksheet; if not, claim \$9,428)		31600	+		103
---	--	-------	---	--	-----

Disability amount transferred from a dependant (use Federal Worksheet)

		31800	+		104
--	--	-------	---	--	-----

Add lines 102 to 104.

	=				<b>23,396</b>   <b>00</b>	105
--	---	--	--	--	---------------------------	-----

Interest paid on your student loans (see Guide P105)

		31900	+		106
--	--	-------	---	--	-----

Your tuition, education and textbook amounts (complete Schedule 11)

		32300	+		107
--	--	-------	---	--	-----

Tuition amount transferred from a child or grandchild

		32400	+		108
--	--	-------	---	--	-----

Amounts transferred from your spouse or common-law partner (complete Schedule 2)

		32600	+		109
--	--	-------	---	--	-----

Add lines 105 to 109.

	=				<b>23,396</b>   <b>00</b>	110
--	---	--	--	--	---------------------------	-----

Medical expenses for self, spouse or common-law partner and your dependent children under 18 years of age

		33099			111
--	--	-------	--	--	-----

Amount from line 23600

	× 3 % =				112
--	---------	--	--	--	-----

Enter **whichever is less**: \$2,635 or the amount from line 112.

	-				113
--	---	--	--	--	-----

Line 111 minus line 113 (if negative, enter "0")

	=				114
--	---	--	--	--	-----

Allowable amount of medical expenses for other dependants (use Federal Worksheet)

		33199	+		115
--	--	-------	---	--	-----

Line 114 plus line 115

	=	33200		▶	+	116
--	---	-------	--	---	---	-----

Line 110 plus line 116

	=	33500			<b>23,396</b>   <b>00</b>	117
--	---	-------	--	--	---------------------------	-----

Federal non-refundable tax credit rate

	×				15%	118
--	---	--	--	--	-----	-----

Line 117 multiplied by the percentage from line 118

	=	33800			<b>3,509</b>   <b>40</b>	119
--	---	-------	--	--	--------------------------	-----

Donations and gifts (complete Schedule 9)

		34900	+		120
--	--	-------	---	--	-----

Line 119 plus line 120

		<b>35000</b>	=		<b>3,509</b>   <b>40</b>	121
--	--	--------------	---	--	--------------------------	-----

**Total federal non-refundable tax credits**

		<b>35000</b>	=		<b>3,509</b>   <b>40</b>	121
--	--	--------------	---	--	--------------------------	-----

Protected B when completed

**Part C – Net federal tax**

Enter the amount from line 76.				<b>57 07</b>	122
Federal tax on split income (TOSI) (complete Form T1206)	<b>40424</b>	+			• 123
Line 122 plus line 123	40400	=		<b>57 07</b>	124
Amount from line 35000			<b>3,509 40</b>		125
Federal dividend tax credit (use Federal Worksheet)	<b>40425</b>	+			• 126
Minimum tax carryover (complete Form T691)	<b>40427</b>	+			• 127
Add lines 125 to 127.		=	<b>3,509 40</b>	▶	- <b>3,509 40</b> 128
Line 124 minus line 128 (if negative, enter "0")			<b>Basic federal tax</b>	42900	= <b>0 00</b> 129
Federal surtax on income earned outside Canada (complete Form T2203)				+	
Line 129 plus line 130		=		<b>0 00</b>	131
Federal foreign tax credit (complete Form T2209)	40500	-			132
Line 131 minus line 132		=		<b>0 00</b>	133
Recapture of investment tax credit (complete Form T2038(IND))				+	
Line 133 plus line 134		=		<b>0 00</b>	135
Federal logging tax credit				-	
Line 135 minus line 136 (if negative, enter "0")			<b>Federal tax</b>	40600	= <b>0 00</b> • 137
Federal political contribution tax credit (use Federal Worksheet)					
Total federal political contributions (attach receipts)	<b>40900</b>		(maximum \$650)	<b>41000</b>	• 138
Investment tax credit (complete Form T2038(IND))	<b>41200</b>	+			• 139
Labour-sponsored funds tax credit					
Net cost of shares of a provincially registered fund	<b>41300</b>		Allowable credit	<b>41400</b>	• 140
Add lines 138 to 140.		=	41600	▶	-
Line 137 minus line 141 (if negative, enter "0")		=	41700		<b>0 00</b> 142
Advanced Canada workers benefit (ACWB) (complete Schedule 6)	<b>41500</b>	+			• 143
Special taxes	<b>41800</b>	+			• 144
Add lines 142 to 144.			<b>Net federal tax</b>	42000	= <b>0 00</b> 145

**Step 6 – Refund or balance owing**

Amount from line 42000				<b>0 00</b>	146
Employment insurance premiums payable on self-employment and other eligible earnings (complete Schedule 13)	42120	+			147
Social benefits repayment (amount from line 23500)	42200	+			148
<b>Provincial or territorial tax</b> (from Form T2203, if applicable)	<b>42800</b>	+			• 149
Add lines 146 to 149.			<b>Total payable</b>	43500	= <b>0 00</b> • 150





# Registered Retirement Savings Plan (RRSP) Schedule

## Table C - Calculation of RRSP/PRPP deduction in 2023

Contributions available for RRSP/PRPP deduction (table A, line 12)		
Maximum RRSP/PRPP deduction limit in 2023 (table B, line 6)		
RRSP/PRPP deduction before transfers		1
Direct or indirect transfers	+	2
<b>RRSP/PRPP deduction (per line 20800)</b>	=	<b>0</b> 3

## Table E - Calculation of eligible RRSP/PRPP deduction limit for 2024

Unused Room for 2023 (table B, line 5)		1
RRSP/PRPP deduction (excluding transfers) (table C, line 1)	-	2
2024 net PSPA (from RPP administrator's statement)	-	3
<b>Eligible RRSP/PRPP Room</b>	=	<b>0</b> 4
Maximum RRSP/PRPP deduction in 2024 based on 2023 earned income (table D, line 23)	+	5
<b>Maximum RRSP/PRPP deduction limit for 2024</b>	=	<b>0</b> 6

## Table G - Calculation of RRSP/PRPP contribution limit 2024

Maximum RRSP/PRPP deduction limit for 2024 (table E, line 6)		0 1
Undeducted premiums (table F, line 3)	-	2
<b>RRSP/PRPP contribution limit for 2024</b>	=	<b>0</b> 3





Use blue or black ink.

**Information about you**  
(see the guide)

1 Last name **Berrizbeitia de Hoyos**

2 First name **Maria de Lourdes**

6 Date of birth **1940 05 11**  
Y Y Y Y M M D D

3 If this is your first Québec income tax return, check this box.

4 Sex 1  male 2  female

5 Language of communication (if this is your first Québec income tax return) 1  French 2  English

7 Apartment **808** Street number **201** Street name, PO box **Chemin du Golf**

8 City, town or municipality **Verdun** Province **QC** Postal code **H3E 1Z4**

9

We will send you **text or email notifications** regarding your file. Enter the telephone number and/or email address we should use on lines 10 and 10.1. See the guide.

To consent to **receiving correspondence online only**, check box 10.2 and enter your email address on line 10.1. See the guide.

10 Telephone (for texts)  Area code Telephone

10.1 Email address

11 Social insurance number **324 891 845**

19 If you entered a date on line 18, enter the income you earned while you were not resident in Canada. If you did not earn any income, enter 0.

12 1  You **did not** have a spouse. 2  You **had** a spouse.

13 If your situation (line 12) has changed since 2022, enter the date of the change. **20**  
Y Y M M D D

21 Date of bankruptcy (where applicable) **2023** Period covered by the return 1  before the bankruptcy 2  after the bankruptcy  
M M D D

Election concerning the calculation of QPP contributions on income from self-employment (if you checked box 1). See the guide.

22 If you are the beneficiary of a designated trust, see the guide.

20 If the above information concerns a deceased person, enter the **date of death**. **20**  
Y Y M M D D

18 If you were resident in Québec on December 31, 2023, state where (prov., terr. or country) you were resident. See the guide.

18 If you were resident in Canada for only part of the year, enter your date of arrival **20** your date of departure **20**  
Y Y M M D D Y Y M M D D

Reason for your arrival or departure (see the guide) **0**

23 If you are filing one or more separate returns for the year of death, check this box and see the guide.

24 If you received or disposed of virtual currency (by selling, transferring, exchanging, giving, etc.), check this box.

**Information about your spouse on December 31, 2023**

31 Last name

32 First name

36 Date of birth

37 If your spouse died in 2023, enter the **date of death**. **2023**  
M M D D

41 Social insurance number

50 If your spouse earned income from self-employment or received an RL-29 slip, check this box.

51 Your spouse's net income (see the guide). If your spouse had no income, enter 0.

52 Tax residence status If your spouse **was not resident** in Québec on December 31, 2023, state where (prov., terr. or country) he or she was resident. See line 17 in the guide.

I301 ZZ 73514849

Prescribed form

SIN: 324 891 845 H1944 #3107 Berrizbeitia de Hoyos, Maria de Lourdes Lic:34279/011E10v27.20/23 14 May 2024

Pay close attention to the lines preceded by an arrow. ➡

## Total income

If you held employment outside Canada, check this box.		94			
If you held employment in Canada, outside Québec, check this box.		95			
CPP contribution (see the guide)	96	.	QPP contribution, <b>RL-1 slip, box B</b>	98	.
Pensionable earnings (CPP)	96.1	.	Pensionable salary or wages (QPP), <b>RL-1 slip, box G</b>	98.1	.
QPIP premium, <b>RL-1 slip, box H</b>	97	.	(see the guide)		
Commissions received, <b>RL-1 slip, box M</b>	100	.	Taxable benefit, <b>RL-1 slip, boxes G-1 and L-2</b>	102	.
Employment income, <b>RL-1 slip, box A</b>				101	.
Correction of employment income, if you received an RL-22 slip (Work Chart 105)				+ 105	.
Other employment income (see the guide)			Specify: 106	0	
Premiums paid to a wage loss replacement plan	165	.		+ 107	.
Parental insurance benefits, <b>RL-6 slip, box A</b>				+ 110	.
Employment Insurance benefits, <b>T4E slip</b>				+ 111	.
Old Age Security pension (see the guide)				+ 114	.
QPP or CPP benefits, <b>RL-2 slip, box C</b>				+ 119	.
Payments from a pension plan, an RRSP, a RRF, a DPSP or a PRPP/VRSP, or annuities				+ 122	.
➡ Retirement income transferred by your spouse (see the guide)				+ 123	.
Dividends from taxable Canadian corporations	Actual amount of eligible dividends	166	.		
	Actual amount of ordinary dividends	167	.	Taxable amount	+ 128
Interest and other investment income				+ 130	380.48
Rental income.					
Attach form TP-128-V or your financial statements.	Gross income	168	.	Net income	+ 136
Taxable capital gains (see the guide). <b>Complete Schedule G.</b>				+ 139	.
Support payments received (taxable amount)				+ 142	.
Social assistance payments, <b>RL-5 slip, box A</b> , and similar financial assistance, <b>RL-5 slip, box B</b>				+ 147	.
Income replacement indemnities and net federal supplements			Specify: 149		+ 148
Other income (see the guide)	CRSB, CRCB or CWLB	169	.	Specify: 153	+ 154
Net business income (line 34 of Schedule L)				+ 164	.
Add lines 101 and 105 through 164.				<b>Total income</b>	= 199
					380.48

## Net income

<b>Deduction for workers</b> (see the guide)				201	.
Registered pension plan (RPP) deduction, <b>RL-1 slip, box D</b>				+ 205	.
Employment expenses and deductions			Specify: 206		+ 207
RRSP or PRPP/VRSP deduction	HBP or LLP	212	.	+ 214	.
FHSA deduction				+ 215	.
Support payments made (deductible amount). See the guide.					
Recipient's social insurance number	224			+ 225	.
Moving expenses. <b>Complete form TP-348-V.</b>				+ 228	.
Carrying charges and interest expenses (see lines 231 and 260 in the guide)				+ 231	.
Business investment loss. <b>Complete form TP-232.1-V.</b>					
Total losses	233	.	Allowable loss	+ 234	.
Deduction for residents of designated remote areas. <b>Complete form TP-350.1-V.</b>				+ 236	.
Deduction for exploration and development expenses				+ 241	.
Deduction for retirement income transferred to your spouse on December 31. <b>Complete Schedule Q.</b>				+ 245	.
Deduction for a repayment of amounts overpaid to you (see the guide)				+ 246	.
Deduction for QPP and CPP contributions and QPIP premiums			Specify: 248.1	+ 248	.
Other deductions (see the guide)			Specify: 249	+ 250	.
Carry-over of the adjustment of investment expenses (see the guide)				+ 252	.
Add lines 201 through 207, 214 through 231, and 234 through 252.				<b>Total deductions</b>	= 254
Subtract line 254 from line 199.					= 256
					380.48
Adjustment of investment expenses (see the guide). <b>Complete Schedule N.</b>				+ 260	.
Add lines 256 and 260.					
If the result is negative, enter 0. <b>Carry the result to page 3.</b>				<b>Net income</b>	= 275
					380.48



I302 ZZ 73514850

## Taxable income

Amount from line 275			275	380.48
Adjustment of deductions (see the guide)	Specify:	277	+	276
Universal Child Care Benefit and income from a registered disability savings plan (see the guide)			+	278
Add lines 275 through 278.			=	279
Deductions for strategic investments (see the guide)	Specify:	286		287
Non-capital losses from other years	Specify:	289.1	+	289
Net capital losses from other years (see line 276, point 9, and line 290 in the guide)			+	290
Capital gains deduction (see the guide)			+	292
Deduction for income situated on a reserve			+	293
Deductions for certain income (see the guide)			+	295
Miscellaneous deductions (see the guide)	Specify:	296	+	297
Add lines 287 through 297.			=	298
Subtract line 298 from line 279. If the result is negative, enter 0.				299
				<b>Taxable income</b>
				<b>380.48</b>

## Non-refundable tax credits

Basic personal amount			350	17,183.00
Adjustment for income replacement indemnities (see the guide)			-	358
Subtract line 358 from line 350.			=	359
Age amount, amount for a person living alone and amount for retirement income. <b>Complete Schedule B.</b>			+	361
Amount for dependants and amount transferred by a child 18 or over enrolled in post-secondary studies. <b>Complete Schedule A.</b>			+	367
Amount for a severe and prolonged impairment in mental or physical functions (see the guide)			+	376
Add lines 359 through 376.			=	377
Multiply line 377 by 14%.			x	14%
			=	377.1
Expenses for medical services not available in your area. Complete form TP-752.0.13.1-V				378
Medical expenses. <b>Complete Schedule B.</b>			+	381
Interest paid on a student loan. <b>Complete Schedule M.</b> Amount claimed			+	385
Add lines 378 through 385.			=	388
Multiply line 388 by 20%.			x	20%
			=	389
Tax credit for volunteer firefighters and search and rescue volunteers (see the guide)	Specify:	390.1	+	390
Tax credit for career extension (see the guide)			+	391
Tax credit for recent graduates working in remote resource regions. <b>Complete form TP-776.1.ND-V.</b>			+	392
Tax credits for donations and gifts (see the guide) Amount from line 1 of Work Chart 395		393	+	395
Home buyers' tax credit. <b>Complete form TP-752.HA-V.</b>			+	396
Tax credit for union, professional or other dues		397.1	x 10%	+
Tax credit for tuition or examination fees. <b>Complete Schedule T.</b>			+	398
Tax credit for tuition or examination fees transferred by a child (see the guide)			+	398.1
Add lines 377.1, 389 through 392, 395 through 397, 398 and 398.1.			=	399
				<b>Non-refundable tax credits</b>
				<b>2,911.58</b>

## Income tax and contributions

Income tax on taxable income.				
<b>Complete Work Chart 401.</b> If you must complete form TP-22-V or TP-25-V, check box 403.		403		401
Non-refundable tax credits (line 399)			-	406
Subtract line 406 from line 401. If you must complete Part A of Schedule E, enter the amount from line 413 of Schedule E instead. <b>If you are completing form TP-766.2-V,</b> check box 404.				404
If you are completing <b>Part 4 of form TP-766.2-V,</b> check box 405.				405
			=	413
Tax credit for contributions to authorized Québec political parties ( <b>Work Chart 414</b> )		414		
Dividend tax credit		415	+	
Tax credit for the acquisition of Capital régional et coopératif Desjardins shares, <b>RL-26 slip, box B</b>		422	+	
Tax credit for a labour-sponsored fund (see the guide)		424	+	
Add lines 414 through 424.		425	=	425
Subtract line 425 from line 413. If the result is negative, see line 431 in the guide.			=	430
Credits transferred from one spouse to the other (see the guide)			-	431
Subtract line 431 from line 430, or enter the amount from line 18 in Part B of Schedule E.				
If the result is negative, enter 0. <b>Carry the result to page 4.</b>			=	432
				<b>0.00</b>



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Amount from line 432		432	0.00
Annual registration fee for the enterprise register (see the guide)	437	2 2	
Is the information in the enterprise register correct?	436	<input type="checkbox"/> Yes <input type="checkbox"/> No	+ 438 .
QPIP premium on income from self-employment or employment outside Québec. Complete Schedule R.			+ 439 .
Advance payments of tax credits, RL-19 slip, box A, B, C, D, G or H			+ 441 .
Special taxes and tax adjustment (see the guide)	Specify: 442		+ 443 .
QPP contribution on income from self-employment (Work Chart 445)		444	+ 445 .
Contribution to the health services fund. Complete Schedule F.			+ 446 .
Premium payable under the Québec prescription drug insurance plan.		449	+ 447 .
Complete Schedule K or enter the number corresponding to your situation in box 449.		32	
Add lines 432 through 447.		Income tax and contributions	= 450 .

## Refund or balance due

Québec income tax withheld at source, as shown on your RL slips or other information slips	451		
Amount from line 58 of your Schedule Q	- 451.1		
Subtract line 451.1 from line 451.	= 451.2		451.2
Québec income tax withholding transferred by your spouse		+ 451.3	
QPP or CPP overpayment		+ 452	
Income tax paid in instalments		+ 453	
Transferable portion of the income tax withheld for another province		+ 454	
Tax credit for childcare expenses. Complete Schedule C.		+ 455	
Tax credits respecting the work premium. Complete Schedule P.		+ 456	
QPIP overpayment		+ 457	
Tax credit for home-support services for seniors. Complete Schedule J.		+ 458	
QST rebate for employees and partners		+ 459	
Tax shield		+ 460	
Other credits (see the guide)	Specify: 461		
Senior assistance tax credit		+ 463	2,000.00
Add lines 451.2 through 463.		= 465	2,000.00
Financial compensation for home-support services (see the guide)		+ 466	
Add lines 465 and 466.		= 468	2,000.00
Subtract line 468 from line 450.		= 470	(2,000.00)

To find out how to register for direct deposit or update your direct deposit information, see the guide.

Amount from line 470, if it is negative	474	Refund	2,000.00
Refund transferred to your spouse. See the guide before entering an amount.	- 476		
Subtract line 476 from line 474.	Refund = 478		2,000.00
Accelerated refund (see the guide)	480		
Amount from line 470, if it is positive	475		
Amount transferred by your spouse. See the guide before entering an amount.	- 477		
Subtract line 477 from line 475. You are not required to pay a balance of less than \$2.	Balance due = 479		
For information on how to make your payment, see the instructions for line 479 in the guide.	Amount paid	481	

I certify that, in this return and the documents attached to it, the information about me is accurate and complete and fully discloses all of my income. If I am entitled to a refund and entered an amount on line 476, I agree to have the amount applied to the payment of my spouse's balance due (line 475 of my spouse's return).

If I entered an amount on line 123, it is because I have elected to add part of my spouse's retirement income to my income.

Signature **X** \_\_\_\_\_ Date **2024 05 14**

Area code Telephone (home) \_\_\_\_\_ Area code Telephone (work) \_\_\_\_\_ Extension \_\_\_\_\_  
 498 \_\_\_\_\_ 499 \_\_\_\_\_ \_\_\_\_\_

We may compare the information in this return with information obtained from other sources or communicate it to other government departments and bodies.



# Tax Relief Measures

Authorization number RQ23-TP09

If you and your spouse on December 31, 2023, are both entering an amount on line 361, 381 or 462 of your respective returns, you must each file your own Schedule B.

## A Family income

Amount from line 275 of your return	10	380.48
Amount from line 275 of your spouse's return (spouse on December 31, 2023)	12	.
Add lines 10 and 12.	14	380.48

**Family income**

## B Age amount, amount for a person living alone and amount for retirement income

You are not entitled to any of these amounts if you had a spouse on December 31, 2023, and the amount on line 18 is more than \$83,301, or if you did not have a spouse on December 31, 2023, and the amount on line 18 is more than \$59,867.

Amount from line 14	15	380.48
	16	38,945.00
Subtract line 16 from line 15. If the result is negative, enter 0.	18	0.00

If, throughout 2023, you maintained and ordinarily lived in a dwelling in which you lived alone or only with one or more individuals under the age of 18, or with one or more of your children, grandchildren or great-grandchildren 18 or older who were full-time students pursuing vocational training at the secondary level or post-secondary studies, enter \$1,969. See line 361 in the guide.

Additional amount for a person living alone (single-parent family). See line 361 in the guide.	20	.
Social insurance number of the child 18 or older 21.1	21	.
If you were born before January 1, 1959, enter \$3,614.	22	3,614.00
If your spouse on December 31, 2023, was born before January 1, 1959, enter \$3,614.	23	.
If you entered an amount on line 122 or 123 of your return, complete the work chart below.	27	.
If your spouse on December 31, 2023, entered an amount on line 122 or 123 of his or her return, complete the work chart below.	28	.
Add lines 20 through 28.	30	3,614.00
Amount from line 18	31	.
Subtract line 31 from line 30.	32	3,614.00
If the result is negative, enter 0. Amount to which you or, if applicable, your spouse is entitled	33	.
Amount claimed on line 361 of your spouse's return (spouse on December 31, 2023)	34	3,614.00

**Age amount, amount for a person living alone and amount for retirement income**

## WORK CHART – Amount for retirement income

	You	Your spouse on December 31, 2023
Total of the amounts from lines 122 and 123 of your return	1	.
Amount from line 1 transferred to an RRSP, a RRIF or a PRPP/VRSP, or used to purchase an annuity (see line 250, point 4, in the guide)	2	.
Deduction claimed on line 250, point 6, for a refund of unused contributions to a PRPP/VRSP included in the amount on line 1	3	.
Deduction claimed on line 293 for the amount on line 1	4	.
Deduction claimed on line 297 (points 9 and 12) for the amount on line 1	5	.
Retirement income transferred to your spouse (amount from line 245)	6	.
Add lines 2 through 6.	7	.
Subtract line 7 from line 1.	8	.
Multiply line 8 by 1.25 (maximum \$3,211). Carry this amount to line 27 and/or line 28, as applicable.	9	0.00

**Note:** When life annuity payments made under a retirement compensation arrangement (line 154, point 3) are transferred between spouses, the amounts entered on lines 123 and 245 of the return must not be included on lines 1 and 6 of the work chart.

Enclose this schedule with your return. If you want to keep a copy for your records, see the guide.

**C Medical expenses**

Medical expenses (see line 381 in the guide)

36 | .

Family income (amount from line 14)

37 | 380.48

x | 3%

Multiply line 37 by 3%.

= 39 | 11.41

Subtract line 39 from line 36. If the result is **negative**, enter 0.**Carry this amount to line 381 of your return.****Medical expenses** = 40 | 0.00**Note:** If you enter an amount on line 40, you may also be entitled to the refundable tax credit for medical expenses. See Part D below.**D Refundable tax credit for medical expenses**You can claim this tax credit if you meet **all** of the following conditions:

- You were resident in Québec on December 31, 2023.
- You were resident in Canada throughout 2023.
- You were 18 or older on December 31, 2023.
- **Your work income (line 10 of the work chart under point 1 at line 462 in the guide) is \$3,470 or more.**

**You are not entitled to this credit if the amount on line 14 is over \$53,340.**

Amount from line 40 above

41 | .

Disability supports deduction

42 | .

(see line 250, point 7, in the guide)

+

Add lines 41 and 42.

= 43 | 0.00

x 25%

▶ 44 | 0.00

**Maximum: \$1,356**

Family income (amount from line 14)

45 | .

Subtract line 46 from line 45.

-

46 | 26,220.00

If the result is **negative**, enter 0.

= 47 | 0.00

x 5%

▶ 48 | .

Subtract line 48 from line 44. If the result is **negative**, enter 0.**Carry this amount to line 462 of your return.****Refundable tax credit for medical expenses** = 50 | 0.00**E Independent living tax credit for seniors**You can claim this tax credit if you meet **both** of the following conditions:

- You were resident in Québec on December 31, 2023.
- You were 70 or older on December 31, 2023.

Expenses incurred for the purchase, lease and installation of eligible equipment or fixtures (see the guide)

60 | .

- 62 | 250.00

Subtract line 62 from line 60. If the result is **negative**, enter 0.

= 64 | .

Expenses incurred for one or more stays in a functional rehabilitation transition unit (see the guide)

+ 66 | .

Add lines 64 and 66.

= 67 | .

x 20%

Multiply line 67 by 20%.

**Carry the result to line 462 of your return.****Independent living tax credit for seniors** = 69 | .

Enclose this schedule with your return. If you want to keep a copy for your records, see the guide.



I2B2 ZZ 73506650

**B**



**IMPORTANT**

- If, on **December 31, 2023**, you had a spouse who lived with you, **only one** of you can complete Schedule D. If your spouse did not live with you, you must each complete a separate Schedule D.
- Complete this schedule based on your **situation on December 31, 2023**. Blue underlined terms are defined on the reverse. Be sure to **read the definitions** before starting.
- In calculating the amount of your tax credit, we will take into account the number of children under 18 for whom you or your spouse received the family allowance (information we obtain from Retraite Québec).

**A Information about you**

Last name 1   Berrizbeitia de Hoyos	Date of birth Y Y Y Y M M D D 6   1940 05 11
First name 2   Maria de Lourdes	Social insurance number 11   324 891 845

Did you live alone in a dwelling throughout 2023?  
(You are considered to have lived alone if everyone you lived with was under 18.)

12 |  Yes  No

Is the address of your principal residence (where you ordinarily live) on December 31, 2023, the same as the address on page 1 of your income tax return?

13 |  Yes  No

If it is **different**, enter it below.

14	Apartment	Street number	Street name
15	City, town or municipality		Province
			16   Postal code

If, on December 31, 2023, you were a tenant or subtenant of your place of residence, complete lines 32 and 33. If you were the owner, complete lines 35 and 36 (if your residence was located in a territory where municipal tax bills are not issued, complete lines 32 and 33). If **none** of these situations apply, go to Part B.

<b>Tenant or subtenant</b>	Dwelling number (box A of the RL-31 slip <b>issued in your name</b> )	32
	(If you did not receive an RL-31 slip, see the text under "Important" on the reverse.)	
	Number from box B of the RL-31 slip <b>issued in your name</b>	33
<b>Owner</b>	Roll number or cadastral designation (the "numéro matricule" or "désignation cadastrale") shown on your municipal tax bill	35
	Number of owners living in your dwelling	36

**B Information about your spouse** (Complete this part only if you had a spouse on December 31, 2023.)

On December 31, 2023, were you living with your spouse? 40 |  Yes  No

If, on December 31, 2023, your spouse was a tenant or subtenant of your place of residence, complete lines 44 and 46. If he or she was the owner, complete lines 50 and 52 (if your residence was located in a territory where municipal tax bills are not issued, complete lines 44 and 46). If **none** of these situations apply, do not complete any of lines 44 through 52.

<b>Spouse who is a tenant or subtenant</b>	Dwelling number (box A of the RL-31 slip <b>issued in your spouse's name</b> )	44
	(If your spouse did not receive an RL-31 slip, see the text under "Important" on the reverse.)	
	Number from box B of the RL-31 slip <b>issued in your spouse's name</b>	46
<b>Spouse who is the owner</b>	Roll number or cadastral designation (the "numéro matricule" or "désignation cadastrale") shown on your municipal tax bill	50
	Number of owners living in your dwelling	52

Enclose this schedule with your return. If you want to keep a copy for your records, see the guide.



I3D1 ZZ 73516849



## Eligibility requirements

You may be eligible for the solidarity tax credit if you met all of the following requirements on December 31, 2023:

- You were 18 or older or, if you were younger than 18, you:
  - had a spouse;
  - were the father or mother of a child who lived with you; **or**
  - were recognized as an emancipated minor by a competent authority (such as a court).
- You were resident in Québec.
- You or your spouse (see the definition below) was:
  - a Canadian citizen;
  - a permanent resident **or** a protected person, within the meaning of the *Immigration and Refugee Protection Act*; **or**
  - a temporary resident **or** the holder of a temporary resident permit, within the meaning of the *Immigration and Refugee Protection Act*, who had been living in Canada for the last 18 months.

**However, you are not eligible for the solidarity tax credit in the following cases:**

- You were confined to a prison or similar institution on December 31, 2023, and, in 2023, you were confined for one or more periods totalling more than 183 days.
- Retraite Québec made a family allowance payment with regard to you for the month of December 2023 (unless you turned 18 during that month).
- You **and** your spouse (if applicable) were refugee protection claimants on December 31, 2023.

## Definitions

### Dwelling

A house, an apartment or a similar place of residence in which a person ordinarily eats and sleeps, and that is equipped with kitchen and bathroom facilities.

#### NOTE

A room in a hotel establishment or rooming house is not a dwelling.

### Eligible dwelling

A dwelling (for example, a house, a room or an apartment in a duplex or condominium building) located in Québec in which an individual ordinarily lives and that is the individual's principal residence. The following **are not** eligible dwellings:

- a dwelling in low-rental housing within the meaning of the *Civil Code of Québec*, such as an HLM or a dwelling for which the Société d'habitation du Québec agrees to pay an amount towards the rent;
- a dwelling in a facility maintained by a public institution or private institution under agreement (publicly funded) that operates a hospital centre, a residential and long-term care centre (CHSLD) or a rehabilitation centre governed by the *Act respecting health services and social services*;
- a dwelling located in a hospital centre or reception centre within the meaning of the *Act respecting health services and social services for Cree Native persons*;
- a dwelling for which an amount is paid toward rent under a program governed by the *National Housing Act* (for example, a dwelling located in a housing cooperative);
- a dwelling located in a building or residential facility where the services of an intermediate resource or a family-type resource are offered;
- a room located in the principal residence of the landlord where fewer than three rooms are rented or offered for rent, unless the room has either a separate entrance from the outside or sanitary facilities separate from those used by the landlord;
- a room located in a hotel establishment or in a rooming house that is leased or subleased for a period of fewer than 60 consecutive days.

### Owner

A person who holds a title deed in the land register.

### Spouse

A person from whom you have not been living separate and apart for 90 days or more because of the breakdown of your relationship, and:

- to whom you are married;
- with whom you are living in a civil union; or
- who is your **de facto spouse**.

A **de facto spouse** is a person who:

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of a child of whom you are also the parent; or
- has been living in a conjugal relationship with you for at least 12 consecutive months (if you were separated for fewer than 90 days, the 12-month period is considered not to have been interrupted).

### Tenant or subtenant

A person who is leasing or subleasing a dwelling and is therefore responsible for paying the rent.

## IMPORTANT – If you did not receive an RL-31 slip

### Tenants and subtenants of an eligible dwelling

The landlord of any building that includes an [eligible dwelling](#) must issue an RL-31 slip to every person who was a [tenant](#) or [subtenant](#) of the dwelling on December 31, 2023. If you or your spouse has not received an RL-31 slip by mid-March 2024, contact your landlord. If you are still unable to get the slip, contact us.

### Owners of a residence located in a territory where municipal tax bills are not issued

In territories where no municipal tax bills are issued, the body that has jurisdiction over the territory must issue an RL-31 slip to every person who, on December 31, 2023, was the [owner](#) of a residence in that territory. If you or your spouse has not received an RL-31 slip by mid-March 2024, contact the body in question. If you are still unable to get the slip, contact us.



I2D2 ZZ 73506850

D





# Contribution to the Health Services Fund

## A Income subject to the contribution

Authorization number

RQ23-TP09

Total income (line 199 of your return) plus the amount included on line 276 of your return in respect of income averaging for forest producers. If the result is \$16,780 or less, you do not have to pay a contribution.

10	380	48
----	-----	----

**Employment income** (line 101) 12

Correction of employment income (line 105) ± 14

Add lines 12 and 14, or subtract line 14 from line 12, as applicable. = 16

16		
----	--	--

Subtract line 16 from line 10. If the result is \$16,780 or less, you do not have to pay a contribution.

18	380	48
----	-----	----

Amounts allocated under a profit-sharing plan (line 107, point 3) 20

Old Age Security pension (line 114) + 22

Dividends from taxable Canadian corporations Taxable amount (line 128) 23

Actual amount (total of lines 166 and 167) - 24

Subtract line 24 from line 23. = 25

25		
----	--	--

Support payments received (taxable amount), other than a repayment (line 142) + 26

Social assistance payments and similar financial assistance (line 147) + 28

Income replacement indemnities and net federal supplements (line 148) + 29

Scholarships, bursaries or similar financial assistance (line 154, point 1) + 30

Amount reported on line 122 as recovery of a deduction for contributions to a spousal RRSP + 31

Income reported on line 154 (points 2, 5 and 12) + 33

Add lines 20, 22, and 25 through 33. = 34

34	0	00
----	---	----

Subtract line 34 from line 18. If the result is \$16,780 or less, you do not have to pay a contribution. If the result is more than \$16,780, complete lines 41 through 70.

**Income** = 36 380 48

Amounts you repaid in 2023 because you received an overpayment (line 246). Do not include repayments of the Old Age Security pension; scholarships, bursaries or similar financial assistance; social assistance payments or similar financial assistance; income replacement indemnities; or Wage Earner Protection Program (WEPP) payments.

Deduction for a repayment of wage loss replacement benefits (line 207, point 12) + 41

Amount from line 26 of Schedule R + 42

Total of lines 37 and 41 of Work Chart 445 or, if you completed form LE-35-V, total of lines 107 and 112 of that form + 43.1

Employment Insurance benefits to be repaid in your federal income tax return (line 250, point 3) + 44

Deductions claimed on line 250 (points 4, 5, 6, 11, 13, 14 and 15) + 45

Deduction for retirement income transferred to your spouse on December 31 (line 245) + 46

Support payments made (deductible amount) (line 225) + 54

Carrying charges and interest expenses (line 231) + 56

Business investment loss (line 234) + 58

Deduction claimed on line 293, unless it was for the amount on line 16, 20, 25 or 28 above + 60

Deductions claimed on line 297, except those claimed for the amount on line 12 or 26 above. See "Special cases" at line 446 in the guide. + 62

Add lines 41 through 62. = 68

68	0	00
----	---	----

Subtract line 68 from line 36. If the result is \$16,780 or less, you do not have to pay a contribution. If the result is more than \$16,780, complete Part B.

**Income subject to the contribution** = 70 380 48

## B Contribution to the health services fund

Enter the amount from line 70 above in the appropriate column.

	If \$58,350 or less	If more than \$58,350
76		
- 77	16,780 00	58,350 00
= 78		
×	1%	1%
= 80		
+ 81	0 00	150 00
	Maximum: \$150	Maximum: \$1,000
= 82		

Subtract line 77 from line 76. If the result is negative, enter 0.

Multiply line 78 by 1%.

Add lines 80 and 81.

Carry the result to line 446 of your return. Contribution to the health services fund

Enclose this schedule with your return. If you want to keep a copy for your records, see the guide.



I2F1 ZZ 73507049

Prescribed form



# Statement of Investment Income (Quebec)

## A - Taxable amount of dividends from taxable Canadian corporations

	+		
Total (enter on line 128 of your Quebec return) 128	=		

## B - Interest, other investment income, and income from foreign sources

Specify:

RL-3 - RBC	US\$ 281.90 x 1.3497 =	380			
		+			

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

	+		
Total (enter on line 130 of your Quebec return) 130	=	380	48

## C - Carrying charges and interest expenses

Carrying charges (specify):

	+		
--	---	--	--

Interest expenses (specify):

	+		
Total (enter on line 231 of your Quebec return) 231	=	0	00

# Summary of carryforward amounts to 2024

Name: **Maria de Lourdes Berrizbeitia de Hoyos**

SIN: 324-891-845

Subject	Amount	Reference form
<b>GST/HST</b> rebate (excluding portion for eligible CCA)		GST-370 (line 15)
<b>QST</b> rebate (excluding portion for eligible CCA)		VD-358 (line 7)
<b>CNIL</b> Cumulative investment expenses - federal		T936 (line 16)
<b>CNIL</b> Cumulative investment income - federal	380	T936 (line 19)
<b>CNIL</b> Quebec (net)	(380)	TP-726.6 (line 34 or 35)
<b>RPP</b> pre-1990 contributions (not a contributor) - federal		RPP sch. fed. (Area E line 24)
<b>RPP</b> pre-1990 contributions (not a contributor) - Quebec		RPP sch. Que. (Area E line 24)
<b>RPP</b> pre-1990 contributions (contributor) - federal		RPP sch. fed. (Area E line 25)
<b>RPP</b> pre-1990 contributions (contributor) - Quebec		RPP sch. Que. (Area E line 25)
<b>RRSP</b> Eligible amount		RRSP schedule (Table D)
<b>RRSP</b> Room from previous years		RRSP schedule (Table E)
<b>RRSP</b> PSPA from previous year		RRSP schedule (Table E)
<b>RRSP</b> Undeducted premiums		RRSP schedule (Table F)
<b>RRSP</b> Transitional amount		RRSP schedule (Table F)
<b>HBP</b> - Outstanding amount to repay		RRSP schedule (Table H)
<b>HBP</b> - Number of years left		RRSP schedule (Table H)
<b>HBP</b> - Amount to repay annually		RRSP schedule (Table H)
<b>LLP</b> - Outstanding amount to repay		RRSP schedule (Table K)
<b>LLP</b> - Number of years left		RRSP schedule (Table K)
<b>LLP</b> - Amount to repay annually		RRSP schedule (Table K)
<b>Donations</b> - federal ( <i>see details</i> )		Charitable donations - Federal
<b>Donations</b> - Quebec ( <i>see details</i> )		Charitable donations - Quebec
<b>Donations</b> - Additional amount for a large cultural donation (Quebec)		Charitable donations - Quebec
<b>Donations</b> - Amount for cultural patronage (Quebec)		Charitable donations - Quebec
<b>Investment expenses</b> - amount that can be carried forward		Sch. N line 80
<b>Medical</b> - 2023 Quebec drug insurance plan premium paid (Federal only)		Sch. K line 98
<b>Medical</b> - 2023 Quebec drug insurance plan premium paid (Fed./Que.)		Sch. K line 98
<b>Tuition</b> and educations amounts - federal		Schedule 11, line 25
<b>Tuition</b> and educations amounts (20%) - Quebec		Schedule T, line 40
<b>Tuition</b> and educations amounts (8%) - Quebec		Schedule T, line 48
Interest paid on a <b>student loan</b> - federal ( <i>see details</i> )		Supporting documents
Interest paid on a <b>student loan</b> - Quebec		Schedule M, line 62
Canada training credit limit for 2024		In-house schedule line 17
Investment tax credit		T2038 line 6 (Part F)
Alternative <b>minimum tax</b> - federal		T691 line 130
Alternative <b>minimum tax</b> - Quebec		TP-776.42 line 63
<b>Foreign</b> business tax credit - federal		Schedule of foreign income
<b>Foreign</b> business tax credit - Quebec		Schedule of foreign income
<b>Moving</b> expenses - federal		T1M
<b>Moving</b> expenses - Quebec		TP-348
Unused portion of deductions respecting the <b>CIP</b>		TP-965.32
<b>Logging</b> tax credit		Schedule E
Cost of labour-sponsored funds shares acquired (Jan/Feb 2024) - Federal		Supporting documents
FTQ (or CSN) - cost of shares acquired - Quebec		Supporting documents
Fondaction - cost of shares acquired (25%) - Quebec		Supporting documents
Fondaction - cost of shares acquired (20%) - Quebec		Supporting documents
Fondaction - cost of shares acquired (15%) - Quebec		Supporting documents

Details	2019	2020	2021	2022	2023
<b>Donations</b> - federal (excluding US Donations)					
<b>US Donations</b> - federal					
<b>Donations</b> - Quebec					
<b>US Donations</b> - Quebec					
Interest paid on a <b>student loan</b> - federal					